

## MY COUNTRY AND I.

America is my country by birth or choice.  
I am loyal to its Flag and its Constitution.

It is the place where my home is founded,  
where my business is located, where my vote  
is cast, where my children are educated, where  
my neighbors dwell and where my life is lived.

My country has a right to my unfailing  
loyalty. It supports me and I must support it.

My country wants my citizenship, not  
partisanship; my friendly sympathy, not carp-  
ing criticism; my intelligent vote, not destruc-  
tive condemnation.

My country surrounds me with law and  
order, trade and friends, education and morals,  
and makes me secure in the rights of a free  
born American.

I should believe in my country and work  
for it, and I will.

# Red Crown



## PURE FOOD PRODUCTS

A Quality  
LINE

That

## SELLS and REPEATS

24 Varieties

Sold through Wholesale Grocers

**Acme Packing Company**  
GREEN BAY, WIS.

INDEPENDENT PACKERS

## Franklin Golden Syrup



Made from cane sugar. The delicious cane flavor and attractive color of this syrup is known to the housewife through its use on the table and in cooking.

The demand for Franklin Golden Syrup must follow the knowledge of its quality and flavor.

**The Franklin Sugar Refining Company**  
PHILADELPHIA

"A Franklin Cane Sugar for every use"

Granulated, Dainty Lumps, Powdered,  
Confectioners, Brown, Golden Syrup

## Your Citizens Phone



Places you in touch with 250,000  
Telephones in Michigan.

117,000 telephones in Detroit.

Direct Copper Metallic Long  
Distance Lines.

**CITIZENS TELEPHONE COMPANY**

## UP TO YOU!

The most wonderful results of Fleischmann's Yeast are enjoyed by those who eat it daily.

Urge your customers to place a standing order. It will then be up to you to see that they never miss a day.

**The Fleischmann Company**

**Putnam's**  **CANDY**

"DOUBLE A"  
EASTER TIME IS CANDY TIME.

Be sure your stock is ready for the demand. Ask our salesmen to show you the NEW PACKAGES of

**Lowney's Chocolates**  
**Paris Chocolates**

We also carry a complete line of  
JAPANESE EASTER NOVELTIES.

**PUTNAM FACTORY, Grand Rapids, Mich.**

The Machine  
you will  
eventually  
Buy



**VICTOR  
ADDING  
MACHINE**

Universally conceded to be the most useful and valuable machine ever invented for the purpose intended.

**M. V. Cheesman, State Distributor,**  
317 Houseman Bldg.

**Grand Rapids, Michigan**

**135.00** ALL MACHINES  
FULLY GUARANTEED

# MICHIGAN TRADESMAN

Thirty-Eighth Year

GRAND RAPIDS, WEDNESDAY, MARCH 30, 1921

Number 1958

## MICHIGAN TRADESMAN

(Unlike any other paper.)  
Frank, Free and Fearless for the Good  
That We Can Do.  
Each Issue Complete in Itself.

DEVOTED TO THE BEST INTERESTS  
OF BUSINESS MEN.  
Published Weekly by  
**TRADESMAN COMPANY.**  
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## SALES TAX ONLY RESOURCE.

Mr. Good, Chairman of the House Appropriations Committee, prepares a little budget for the next fiscal year in which customs revenue is put down at \$400,000,000, only \$77,000,000 in excess of the yield last year under the present law. That shows how the earlier delusion has been swept away. Chairman Good has made another discovery. "Every dollar that is taken out of business in taxes," he says, "reduces by one dollar the possibilities of our business expansion." It is a matter of importance, hope and cheer that this simple truth, well understood elsewhere, has forced its way to recognition at the very seat of tax-laying authority.

Mr. Good sees clearly that the excess profits taxes must be repealed. If loans and obligations to the amount of \$7,000,000,000 maturing within the next three years are refunded, he believes we can repeal the profits taxes without providing a substitute source of revenue. As a matter of fact, he at once casts about for new sources of revenue, and not in the right direction. He proposes an increased tax per gallon upon spirits withdrawn from bonded warehouses "for medicinal purposes;" he would increase considerably the tobacco taxes. Also, upon the 8,000,000 passenger carrying automobiles in the country he would levy a tax that would yield \$200,000,000. It is the opinion of Mr. Good that "practically every one" of these cars "is a luxury." That, of course, is a serious mistake. Automobiles are as necessary now to the country's business and convenience as horse-drawn vehicles were twenty-five years ago. The luxury class would include only a very small percentage of the total number. In this way Chairman Good reaches an estimated revenue of \$4,150,000,000, although income and excess profits taxes are reduced from \$3,956,936,033 to \$1,500,000,000.

Mr. Good's estimates would be a perilous reliance for the Treasury. They perpetuate instead of curing the

false system under which we now collect the Federal revenue. He would still take a billion and a half from the investment funds of the country. He had discovered only half the truth when he reached the conclusion that every dollar taken out of business in taxes reduces by a dollar the possibility of business expansion. The income and profits taxes not only take money out of business for Government use, but drive out of business hundreds of millions of dollars forced into tax-exempt investments, like State and municipal securities for the most part unproductive. The tendency of capital to seek that refuge would hardly be checked at all by Mr. Good's proposals.

At a time when the whole country is more and more turning to the sales tax as a sound and equitable source of Government revenue, Mr. Good is set down as still opposing that substitute for existing imposts. He might as well change his opinion now, for change it he must and will, if the Federal expenditures continue on anything like their present scale. The sales tax, or turnover tax, has been under examination and discussion for many months. It has the support of the great majority of the business men, of men experienced in affairs, of men who see the danger to the country's industries of continuing the income and profits taxes. The arguments of the opponents of the sales tax have been met and answered repeatedly, particularly the argument that the adoption of that tax would transfer the burden of Government costs from the rich to the poor. The extreme estimate of the addition of consumers' costs through the sales tax is  $3\frac{1}{2}$  per cent. A careful tracing of the incidence of a general gross sales tax, or turn-over tax, in the case of many articles of common use and necessity shows that on an average the increase is less than  $3\frac{1}{2}$  per cent. Upon food and clothing  $2\frac{1}{2}$  per cent. would be nearer the mark.

Moderate and reasonable income taxes should and will be maintained, of course, but beyond question the removal of the profits tax and the removal of the higher surtaxes by reducing living costs would bring relief to wage earners and the receivers of small salaries in a measure far too great to be offset by the sales tax. It is too evident to require demonstration that this tax is just and equitable; that it is not a burden upon the individual; that it would not check industrial expansion. The tax has gained many advocates, even in Washington. It will gain more, because it is the only resource from which the Treasury will be able to draw the revenue that will be needed during the next few years.

## DEPRESSION PASSED.

From the course of the markets during the last week it would appear as though the extreme depression in cotton prices has been reached and passed. The tendency, certainly, has been upward rather than the reverse. Early in the week was issued the Census Bureau's report on the last season's cotton production. This showed a total of 13,365,754 bales, exclusive of linters, or nearly 400,000 bales more than the estimate of the Agricultural Bureau. It is the biggest crop since the record one of 1914. Perhaps it was the fact that this disclosure made the worst known that led to the increase in the quotations which followed. The upward turn has been fairly well maintained, and nothing is now heard of the predictions of 10 cent cotton. In the growing districts more and more pressure is being brought to bear to restrict this year's acreage and also the use of fertilizers. A few weeks will show how much effect will be produced. It may be that the need of producing cotton more cheaply will result in radical changes of methods, many of which have been often suggested.

Prices of fabrics, especially print-cloths and sheetings, advanced during the week as those for the raw material went up, and a better demand was shown. Despite statements to the contrary, the mills are able to make a profit on the basis of the quotations now prevalent. Some of them, however, are not yet apparently able to content themselves with the returns which used to satisfy them before the era of inflation. In finished goods, particularly bleached fabrics and gingham which are branded, high prices are the rule, and they are no bar to large sales. There has been a little more movement in knit goods, although the buying is by no means as extensive as was hoped for. Jobbers apparently expected lower prices, and are in no great hurry to do business at the levels fixed.

## NO PACKER STRIKE.

Settlement of the disagreement between the packers and their employees is a notable triumph for President Harding's administration. Subsequently a series of conferences between representatives of the two sides and three members of the Cabinet, Secretaries Davis, Hoover and Wallace was crowned with success. The men accepted the reduction in wages proposed by the packers and the employers accepted a restoration of the eight-hour day. In addition the two sides agreed to abide by the decisions of Judge Alschuler or his successor as administrator in matters heretofore under his jurisdiction, although they may compose any differences directly

so long as this does not interfere with his administrative functions.

Much of the success of the present negotiations is due to the firmness of the three Cabinet members. They stood like a rock for what they saw to be necessary. This is witnessed to in different ways by both sides. "We agreed to a cut in wages," says Mr. Brennan, a representative of the employees, "because the three Secretaries held the opinion that wages must come down and also because we wish to avoid industrial strife whenever possible." It is plain that the wish to avoid industrial strife was crystallized into decision by the unyielding attitude of the three Secretaries. The employers made no verbal admission to this effect, but an incident said to have occurred just before the signing of the agreement speaks for them. One of their representatives is reported to have suggested that arguments were in order. "What's the use of arguing?" Secretary Davis is said to have retorted. "Sign." The sympathy of the public is sometimes with the employer, sometimes with the employees. It will always support an arbitrator who insists that they come to an agreement.

## Michigan Trade Faces Disaster.

Lansing, March 29—With the Federal truth-in-fabric bill dying a natural death with the close of the last session of Congress, though certain to be reborn in the next, the State of Michigan is considering the passage of a truth-in-fabric bill of its own.

Retailers and manufacturers of the State, through their various associations, are concentrating their efforts toward its defeat, on the ground that it would cause destructive depreciation of stocks on hand, and be a staggering blow to business, the costs of which the public ultimately would have to pay in one form or another.

The bill applies to all textiles, furs, rubber and leather goods and also to garments made of these materials. It provides that all such goods or garments must bear labels stating the exact amount of wool, cotton, silk, leather, rubber or what kind of fur they contain, with the comparative figures calculated on the basis of per pound.

If this bill becomes a law, Michigan manufacturers will be forced to so label their outputs. In the case of goods manufactured outside the State and brought into it for sale, the labels must be attached to the merchandise by the agents of the manufacturers.

An inevitable result of the enactment of such a law, the retailers contend, will be to cause confusion in the purchase of goods from without the State, a tax on all merchandise for the cost of labeling, an increase in price to the consumer, and the shutting out of the Michigan market of a large number of manufacturers who will prefer to withdraw from it rather than be bothered with the cost and confusion entailed.

They point out that the heaviest blow will fall upon the retail trade.

The Michigan Manufacturers' Association has promised its support to the various retail associations which are fighting the measure.

## GONE TO HIS REWARD.

### Unexpected Death of L. M. Steward, the Saginaw Salesman.

Saginaw, March 29—I sincerely regret to advise you that our mutual friend, L. M. Steward, for many years Valley correspondent for the Michigan Tradesman, passed away at the Woman's Hospital, in our city, at 10 o'clock a. m. Monday, March 28. That cheerful spirit which we knew so well radiated from him until within a few hours of his death.

Saginaw Council mourns the loss of a brother who was loved and respected by the entire membership and to the last he was a true example of the fellowship and service to which he so whole heartedly had pledged himself.

The funeral services will be held at 3 o'clock, March 29, at Grace Lutheran church and the remains will then be taken to Circleville, Ohio, for burial.

O. M. Leidlein.

#### Biographical.

Lewis M. Steward was born Jan. 20, 1884, at Lancaster, Fairfield county, Ohio. His parents were Scotch Irish and Pennsylvania Dutch. At the age of 4 years his parents moved to a farm. His father was a breeder of fancy cattle and hogs and was twice sent to the Legislature of Ohio from Fairfield county on the Democratic ticket. Lewis received his education in a country school and at the age of 16 entered Capitol University Lutheran College and Seminary, at Columbus, Ohio. On account of poor health at the end of two years he was forced to give up his studies. He later pursued a business course at the Columbus Business College, Columbus, Ohio. After finishing same, he was connected with the school as its special representative in Central Ohio.

In the fall of 1908 Mr. Steward went to the mountains of Colorado to regain his health. He traveled out of Denver three years as special representative for the International Text Book Co. In 1911 he returned to Ohio and opened up offices for the R. C. Cole Co., of Pittsburgh, in Columbus. In 1913 he accepted a position with the Postum Cereal Co., with headquarters in Detroit. Later on he was given charge of the Eastern half of Michigan, covering nineteen counties, with headquarters at Saginaw. He subsequently covered Michigan territory for several other houses, including the Cornwell Co., of Saginaw. For two years past he had been in poor health, having had several hospital operations and undergone two courses of treatment at the Burleson Sanitarium, at Grand Rapids.

Feb. 28, 1907, Mr. Steward was married to Miss Od Perry, of Columbus, Ohio. Two sons have been born, aged 10 and 12. Exceptionally proud of family and lover of home life, he registered a solemn vow that neither of his boys should ever walk in the footsteps of the father as a traveling salesman.

Mr. Steward belonged to the English Lutheran church of Saginaw. He was a member of the Saginaw Chamber of Commerce, an ardent supporter and booster for the U. C. T., holding membership in the Mother Council of the United States—No. 1, Columbus, Ohio. He believed that every traveling man eligible should belong to this, the greatest and only

secret order of traveling men in existence, an organization which has done wonders toward benefiting the life of every traveling man on the road.

One of Mr. Steward's greatest pleasures in life was meeting his customers. He always endeavored to be a man among men, believing that one of the greatest privileges a man had in this day and age was to gain the confidence of his fellow men and to endeavor, to the best of his ability, to hold and never betray it. He always aimed to keep his word good and, despite the fact that he suffered much pain during the past half dozen years, he always had a pleasant face and greeted every friend and acquaintance with a hearty handshake and words of cheer and hopefulness. How he managed to keep sweet under the

chants would do much towards solving problems common to all.

The principal speaker of the evening was Jules S. Bache, of the firm of Jules S. Bache & Co., New York City. Mr. Bache's subject was: "The Power to Tax is the Power to Destroy." He called attention to the very bad situation resulting from the present type of National taxation. "The result of this method of taxation," he said, "has resulted in the collapse of business and in the failure to collect necessary revenue for the Government, and will be even worse next year, if the present methods prevail.

"I also see the result in the enormous and steadily increasing amount of tax-exempt securities, and the insistent demand for them. Capital is leaving business, where it has no chance of retaining the product of its investment and seeking the protection of the tax-exempt security. Business will diminish more and more; unemployment will grow more and more to the point when, by dint of unemploy-

levy a normal income tax, say even up to 5 per cent., capital can afford to pay that amount without seeking refuge from it. But as long as the word surtax is recognized in the tax lexicon of this country, just so long will the trend toward tax-exempt securities continue.

"I contend that all taxes, no matter how or for what purpose they are levied, ultimately become consumption taxes. The poor man may not pay any tax directly in the way of a real estate tax, but his rent rises automatically as the tax on real estate owned by the wealthier man increases. The taxing expert will tell you that a real estate tax is not a consumption tax, but in its ultimate effect it becomes a greater tax than one levied solely as a consumption tax.

"Until somebody comes forward with a better suggestion, I shall contend that the only way out of the morass in which we find ourselves is the turnover, or the all-embracing sales tax on goods, wares, merchandise and services, which will raise for the Government, even under the present reduced volume of business, a minimum of from two and one-half to three billions of dollars.

"There are three kinds of sales taxes being discussed. The tax on retail, the limited turnover tax and the all-embracing turnover tax on goods, wares, merchandise, services—in fact, everything except the transfer of capital assets, and I hope that this last method of taxation is the one that will be adopted.

"The most searching investigation has shown us that the pyramiding of the Turnover Tax will amount on the average on all goods sold in this country to 2½ per cent. There is only one article on which it runs up to 3½ per cent. and no other article has been found in which it runs over 3¼ per cent.

"I therefore tell you that the one effective way in which you can help relieve yourselves and your community from the inflictions of the present situation, from the burdens of excess income taxes, from the destructive driving of capital into tax-exempt securities and away from where it will be used in business, is to write to your representatives, both Congressmen and Senators, in Washington."

Harry M. Nimmo was toastmaster and talks were made by Harry P. Breitenbach, of the Better Business Bureau, and Fred Johnson, superintendent of public instruction at Lansing.

#### The Country's Oldest Tea Taster.

Leonard Beebe, 87 years old, is New York's oldest and best-known tea taster and tester. There is something fascinating about senses so delicate and trained as Mr. Beebe's. Not only his taste but his touch has been trained to an equal accuracy. His sensitive fingers can detect the baby leaves that grow in a certain province from the equally young and tender shoots that come from another province three hundred miles away.

"I was but a lad of 17 when I left my father's farm in Connecticut and came to New York to enter the tea business of my two older brothers," said Mr. Beebe the other day in speaking of his life as a tea-taster. "They were pioneers in tea importing in this country. I found tasting tea more attractive than planting potatoes, and my fingers liked the soft crispness of the sweet-smelling tea leaves better than the hard handles of hoe and plow. Often I have tasted as many as a hundred cups in a day.

Mr. Beebe was asked if his talent for tea-tasting had ever tempted him to over-indulgence in this stimulant.

"I drink tea only once a day, at dinner," was his answer. "I am very



Lewis M. Steward.

ominous menace which constantly hung over him is more than his friends could understand.

#### Sales Tax as Cure for Business Depression.

Detroit, March 29—Three hundred retailers attended the second annual dinner of the Retail Merchants' Bureau which was held at the Board of Commerce on Thursday evening, Mar. 24. Retailing establishments from the large downtown department store to the small neighborhood drug store were represented. Vice-President Cole before introducing Harry Nimmo, toastmaster, welcomed the retailers present. He touched on some of the past activities of the association and outlined some of the plans for the coming year. Mr. Cole said that while the Bureau was the youngest organization connected with the Board of Commerce, the merchants had learned during the Bureau's short existence, that the strongest competition could work together for a common cause, and that co-operation of the mer-

chant, even the return of tax-exempt security will be in danger.

"There is only one thing that will stop it, and that is, the awakening of the business community to the necessity of self-protection. The insistent demand on the part of business men from all parts of the country for a complete change in our methods of taxation is bound to meet with a sympathetic reception when it is evidenced.

"Even if the theorist who believes in levying the bulk of taxation on the man who can easily pay—viz: the man with the largest income—is correct in his belief, his purpose is defeated by the fact that the man with the large income seeks the protection of the tax-exempt security, instead of keeping his money in commerce for his own advancement and the up-building of the country.

"Therefore, in this country, I am unalterably opposed to the income tax in any shape whatever. When our great incomes cannot be taxed, none should be; however, if it will please our taxing experts in Washington to

temperate and have never done anything to excess.

"The perfect cup of tea is easily made. Never use stale water in making tea. Draw the water fresh from the hydrant and bring it to a thorough boil, and by thorough I mean until the steam is thick and white and hissing out in a long line from the kettle.

"Then measure the tea very carefully and put it in the pot, pour the boiling water over it and let it steep five minutes—no longer, or the bitter tannic acid will be liberated and the tea spoiled. No, tea is not injurious when not taken to excess, as I have already said. It is a gentle stimulant rather than an exhilarant. I do not think a habit could develop that would be difficult to break.

"There are many, many varieties of tea, you know. Now that the Pure Food law is observed, we get only good tea brought into this country. At one time some varieties were colored in order to make them look more pleasing. But colored teas are not brought to America any more. Sight and smell both assist taste in grading and testing tea.

"No sugar is put in the tea that is being tasted and tested. It is only sipped—never swallowed. The tongue becomes very critical and expert in its work and the sense of touch also grows delicate and discriminating in the handling of the leaves. Only the infused leaf is smelled. The tiny pores in the leaf exude the tannin very quickly and wonderful differences of odor may be detected and, with practice, classified and remembered. The leaves need to be very carefully examined with the eyes and if possible a strong Northern light should fall on the leaves, the strongest light you can get. Tea takes its character from the soil in which it grows.

"In one of the great tea districts near Shanghai an invisible line separates one vast area of tea from another but the nature of the soil is so different in its effects on the tea this invisible line is absolute.

"England drinks much more tea than we do, almost six pounds per capita to our one pound, but very fine teas are brought to America, costing as much as \$2 per pound.

"If labor were cheaper, tea could be successfully grown in America. At one time the Government had an experimental station in South Carolina and tea was easily grown. But it cannot become of commercial importance with expensive labor such as we have here.

"After seventy years of continuous business I am retiring now and shall give myself up to the pleasure of reading."

#### Helps in Winning Trade.

A clean window with an inviting sign in it has many times been the means of inducing people to enter a store into which they have not previously been. And many a permanent customer has been made by giving the casual visitor the kind of service he wanted. Some men go for a glass of soda into a store that is new and strange to them, take one look at the fountain and attendant, then ask for a package of chewing gum instead.

## Quality To-Day Is of Much More Concern Than Price

TO turn to an Institution whose foundation is built on Quality is to safeguard the Character of the merchandise you buy.

This Store cherishes a confidence begotten of the ceaseless desire to supply Service in Merchandise—that Quality which means True Economy.

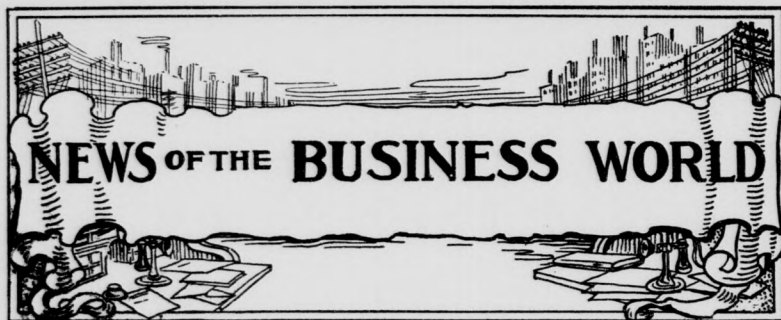
Shoddy merchandise, no matter how cheap, is sheer waste. In the long run Quality—price for price—outlasts the flimsy, the counterfeit, the ephemeral.

We give preference to Quality when a slight addition in cost insures a substantial increase in Service Value.

## WORDEN GROCER COMPANY

Grand Rapids—Kalamazoo—Lansing

The Prompt Shippers.



### Movement of Merchants.

Port Huron—The Michigan Bean Co. has removed its business offices to Saginaw.

Jackson—The Barnard Music Co. has increased its capital stock from \$15,000 to \$25,000.

Holland—The John J. Rutgers Co., dealer in shoes, has increased its capital stock from \$30,000 to \$50,000.

Kent City—O. D. Woodworth has purchased the interest of Claud Jones in the Kent City Produce & Hardware Co.

Lansing—G. William Davis, Inc., has opened its men's furnishings, hat and clothing store in the new Strand theatre arcade.

Cambria—S. B. Marble has sold his grocery stock and meat market to Everett and Jay Howald of Camden, who have taken possession.

Ann Arbor—The Farmers & Mechanics Bank has removed to its new quarters, which have been thoroughly remodeled and greatly enlarged.

Ishpeming—The Peninsular Bank has removed to the Jenks block and will conduct its business there during the time that the bank building is being remodeled.

Muskegon—The Muskegon Hardware Co. has been incorporated with an authorized capital stock of \$12,000, \$6,000 of which has been subscribed and paid in in cash.

Charlotte—James H. Shaull has sold his vulcanizing business and the building he occupied to Col. Nate W. Spencer, who will continue it in connection with his son Donald.

Hillsdale—Charles Lyman Albaugh, who conducted a jewelry store here for the past twenty-eight years, died at Hillsdale hospital, March 28, following an operation for hernia.

Mulliken—R. J. Davies, dealer in groceries, men's furnishings and shoes, has sold his stock to Bert Rimmel, who will take possession April 1. Mr. Davies will retire from trade.

Fowler—The Fowler Co-operative Elevator Association, which shows a deficit of \$15,000 for the past year, has voted to raise this sum and continue in business by selling more stock.

Montgomery—Elmer Bremer has purchased the B. J. Dyer hardware and agricultural implement stock which he recently sold. He will continue the business at the same location.

Jackson—The Cook & Feldher Co., department store, have commenced work on the construction of its new five-story business block on Main street. The architecture will be Gothic and the entire front will be of terra cotta, polished stone for the base and Bedford stone above the first floor.

Ann Arbor—Mrs. Eugene Crum has taken over the interest of her partner in the stock of the Vogue Shop, women's ready-to-wear garments and will continue the business under the same style.

Lawton—McCook & Brigham have formed a co-partnership and purchased the hardware stock of W. A. Wood and will continue the business in the store formerly occupied by Mr. Wood.

Chester—Lightning struck the store building of Manuel W. Amspacher and the store building and entire stock of general merchandise was destroyed. Loss about \$5,000, insurance \$2,600.

Shelby—A. Hunter, who has conducted a grocery store at the same location for the past twenty-five years, has sold his stock and store building to J. J. Waite, who has taken possession.

Grand Rapids—The Riverside Lumber Co. has been incorporated with an authorized capital stock of \$40,000 common and \$10,000 preferred, all of which has been subscribed and paid in in cash.

Detroit—The Modern Fixture Co. has been incorporated with an authorized capital stock of \$2,500, of which amount \$1,850 has been subscribed and paid in, \$850 in cash and \$1,000 in property.

Adrian—The Adrian Community market has paid its stockholders a dividend of 6 per cent. A total business of \$159,579.16 was done last year, with eggs, poultry, potatoes and apples in the lead.

Cedar Springs—E. B. Thurston has sold his fine new garage to George Munro, who will continue the business. Mr. Thurston will remove to Rockford and build another garage of the same type.

Reed City—Sam T. Johnson, who has conducted a grocery store here for about seventeen years, has sold his stock and store fixtures to Tobias Fahner, who will continue the business at the same location.

Jackson—Thomas D. Grant has purchased a site on North Michigan avenue, on which he is erecting a two-story brick block which he will occupy with his stock of men's furnishing goods and clothing, about June 1.

Lansing—Guss Kopietz, grocer and meat dealer at 106 East Franklin street, has purchased the stock of groceries kept by the Auto Body Co. as a benefit store for their employees. Being unable to detect any profit for itself or any benefit for its employees, the company disposed of the stock and fixtures at 80 cents on the dollar.

St. Clair—The Great Lakes Lumber Co. has been incorporated to deal in all kinds of lumber, builders' supplies, fuel, etc., with an authorized capital stock of \$25,000, all of which has been subscribed and paid in in property.

Ludington—Dan Soli & Co. has been incorporated to conduct a general fuel business, with an authorized capital stock of \$10,000, of which amount \$7,000 has been subscribed and paid in, \$1,000 in cash and \$6,000 in property.

Detroit—Erickson's Pharmacy has merged its business into a stock company under the style of the Erickson Drug Co., with an authorized capital stock of \$25,000, of which amount \$14,850 has been subscribed and \$8,850 paid in in property.

Detroit—The Gunsberg Packing Co. has merged its business into a stock company under the style of the Gunsberg Packing Co., Inc., with an authorized capital stock of \$750,000, of which amount \$375,000 has been subscribed, \$5,420.60 paid in in cash and \$200,661.80 in property.

Saugatuck—The West Michigan Oil Co. has been incorporated to conduct a wholesale and retail business in gasoline, kerosene and other petroleum products, with an authorized capital stock of \$10,000, \$7,000 of which has been subscribed and \$2,000 paid in in cash.

Greenville—Jacobson Bros., for more than forty years owners and operators of the largest department store in the county, have sold their stock to Kellman Brothers of Detroit. Kellman Brothers operate stores in Detroit and Lakeview, which will be combined here soon.

Jackson—W. H. Elliott has sold his interest in the clothing stock of the Elliott-Greene Co., 212 East Main street, to the E. C. Greene Co. who will continue the business in connection with their North Mechanic street store. Arthur E. Greene will act as manager of the Main street store.

Norway—Richard Simon has merged his garage and automobile accessories and supplies business into a stock company under the style of the Norway Garage, Inc., with an authorized capital stock of \$20,000, all of which has been subscribed and paid in, \$1,000 in cash and \$19,000 in property.

Breckenridge—The Farmers' State Bank has taken over the First State Savings Bank. The purchase including the bank building of the First State Savings Bank, in which the Farmers' State Bank will now conduct the business of the combined banks. The Farmers' State Bank is increasing its capital and surplus to \$37,500, thus giving additional security to depositors. There has been no change made in the officers and directors of the bank.

Adrian—Ernst L. German, aged 53, one of the city's widely known business men and a resident here for twenty-five years is dead at Tuscon, Ariz., where he went last month in the hope of improving his health. Mr. German became connected with the dry goods establishment of A. B. Park Co. in 1906, and was vice-president and manager at the time of his

death. He was a member of the executive board of the Chamber of Commerce for many years, acting as vice-president in 1918. He also was a member of the Knights of Pythias lodge and was past eminent commander of the Knights Templar.

### Manufacturing Matters.

Lansing—The Auto Body Co. has increased its capitalization from \$2,200,000 to \$2,800,000.

Ypsilanti—The Peerless Stamping Corporation has increased its capital stock from \$10,000 to \$60,000.

Northville—D. C. Yerkes will erect a large flour mill to replace the old mill, which was built in 1848.

Croswell—The Huron Clay Products Co. has increased its capital stock from \$30,000 to \$50,000.

Grand Rapids—The Windsor Upholstering Co. has increased its capital stock from \$16,000 to \$50,000.

Grand Rapids—The Kersten Composition Products Co., Inc., has increased its capital stock from \$2,000 to \$10,000.

Reading—The Acme Chair Company's plant will be rebuilt, the residents of Reading having subscribed most of the \$85,000 needed.

Detroit—The Superior Spark Plug Co. has been incorporated with an authorized capital stock of \$25,000, \$15,000 of which has been subscribed and paid in in property.

Cheboygan—The Cheboygan Tile & Brick Co. has been incorporated with an authorized capital stock of \$75,000. Construction of a big plant will soon be commenced.

Saginaw—The Saginaw Clay Products Co. has been incorporated with an authorized capital stock of \$30,000, of which amount \$25,500 has been subscribed and \$20,000 paid in in property.

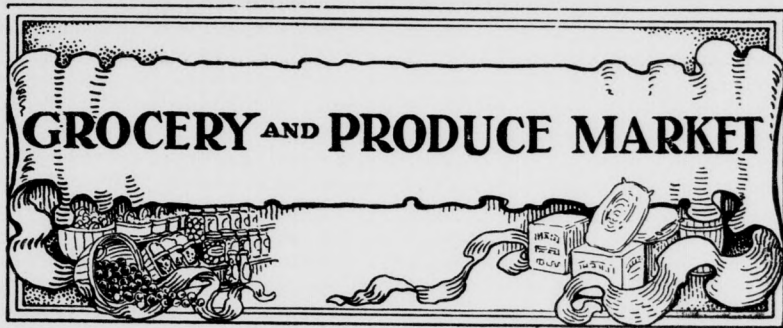
Ironwood—The Buss Creamery is nearing completion. The installation of the machinery has commenced and it is expected that the plant will be open for business the fore part of May.

Owosso—The Owosso Canning Co., a subsidiary of the Michigan Canned Food Co., which will conduct seven plants in Michigan, has awarded the contract for the erection of a warehouse here.

Allegan—F. G. Hanson has purchased the Julius Cross property on Higinbotham hill and will establish thereon a saw mill. In addition to the mill, he will carry a full line of lumber, lath, shingles, etc.

Bangor—The Bangor Canning Co. has merged its business into a stock company under the same style, with an authorized capital stock of \$100,000 common and \$50,000 preferred, of which amount \$75,000 has been subscribed and \$50,000 paid in in property.

Marquette—Simon Peterson and Oscar Anderson have formed a co-partnership under the style of the Superior Bakery and engaged in business at 111 South Third street. The products of the bakery will be handled through retail stores in the city in addition to the retail business which will be conducted at the bakery.



### Essential Features of the Grocery Staples.

**Sugar**—The market is the same as it was a week ago. It is expected that the Emergency Tariff Bill will become effective somewhere around April 25 and, of course, all sugar arriving after that date would be at least 6-10 of a cent per pound higher. All refiners are now selling granulated on an 8@8½¢ basis. Demand is not as brisk as any one would think, in view of the market conditions. The indication is that the refiners will increase their price for refined only as they are obliged to because of the advance in raws.

**Tea**—The market has put in a rather quiet week, without any special change in price or any very great demand. Quotations on everything are about the same as they were a week ago.

**Coffee**—The market has taken an advance during the week, largely due to firmer conditions in Brazil. Possibly all grades of Rio and Santos average ½¢ higher than last week. There is a lot of coffee in sight and trade are not very much interested in the higher prices. Milds are about unchanged.

**Canned Fruits**—California packs are the weakest in the entire canned food market. Peaches have receded because of limited buying. There is a limited movement into jobbing channels but many distributors are still working on their own stocks and are not in the open market. Cheap apricots are firmer because the distressed lots at low prices are not so frequently offered. The better grades remain dull.

**Canned Vegetables**—Tomatoes are without change. Standard corn is firmer and has advanced to 75¢ factory as the inside price, with some canners holding for 80¢. The sale of 1921 peas is being pushed by brokers, but despite the firmer spot market on cheaper lots new pack have not sold well to date. While some brokers report sales, others say that futures are neglected at the opening prices, which have already been shaded a trifle. Some Michigan canners have even accepted orders for straight fancy lots, while others still refuse to sell except in assortments with a certain percentage of standards. Other vegetables were more or less quiet except asparagus, which shows the usual increase in spring demand for the light offerings available.

**Canned Fish**—Quantity buying is entirely lacking, the outlet being of a jobbing nature from the local and from the interior trade. Maine sardines continue weak. While regular packs are maintained at quotations,

navy and bankrupt stocks are offered at discounts, which disrupts the market. Maine canners expect to open their plants late this season as the outlook is uncertain since old packs are still dragging. California sardines are in similar demand. Ovals are offered at discounts but without an increased clearance. Imported sardines find their outlet in the way of small lot sales, as contract business is lacking. Salmon is also weak, and like sardines in nominal demand. Pinks are to be had from \$1 up, with \$1.10 the usual minimum. No buying of consequence is occurring. Red Alaska is not moving but it is generally held for the summer trade. Chums and medium red are neglected. Jobbing sales of blue fin and white meat tuna fish are of no consequence, the trade being in no mood to acquire large blocks.

**Dried Fruits**—The one big feature of the dried fruit market is the prune situation, which fails to show improvement such as packers would like to welcome. In fact, as the season advances it is becoming more of a buyer's market, with lower prices on California and Oregon fruit and only a nominal jobbing demand. Weakness is the most pronounced feature at present. The exceptionally warm spring, with summer-like temperatures on several occasions, indicates that the cold storage period is at hand. Jobbers are very conservative buyers, as the advancing season and the steady decline in prices causes them to buy in a small way. The average jobber would rather acquire three 25-box lots than one of 75. Both California and Oregon prunes are urged to sale and, with competition to get business, price cutting is common on all sizes. The demand for apricots is a tame affair, and while the spring demand has increased it is still limited. Fancy Blenheims are firm but common packs are dull. Peaches are moving more freely from jobber to retailer and from retailer to consumer, but not from packer to jobber. Interest in the latter department of trading is as lax as it is in other lines. Pears are hardly salable at the moment. Raisins rule firm and moderately active in packages and in boxes. Currants are firmer because of the stronger tone in primary markets and because there is a better demand on spot, due to the favorable differential between raisins and currants. Figs and dates are in routine demand only.

**Corn Syrup**—The influences of the season make for the quiet market. There are no special features to note.

**Molasses**—Current wants of consumption which, are limited are supplied at prices within the quoted range.

**Rice**—Weakness has been a feature

of the situation with some shading of prices in order to keep goods moving. Less activity is also reported in the Southern markets. While at a low range of prices, distributors are very conservative in their purchases.

**Cheese**—The market is barely steady, there being a good supply on hand, with a fairly active demand. The receipts of new-made cheese are showing up well in quality for this time of year and meeting with fairly good sale upon arrival.

**Provisions**—The market on lard remains steady and unchanged, with a moderate supply and a somewhat light demand. The market on lard substitutes is still weak, and in ample supply to meet the present demand. The market on smoked meats is slightly firmer due, largely to a somewhat heavier Easter demand. There is, however, a good supply and we look for no change.

**Salt Fish**—The demand for mackerel is very dull. The consensus of opinion is that the Lenten trade has been disappointing, although there has been some business done. The indications are for a dull trade for some time. Prices are about unchanged, but are not unduly strong.

### Review of the Produce Market.

**Apples**—Sales are only fair on the following basis:

Northern Spys	-----\$6.00
Talman Sweets	----- 4.50
Baldwins	----- 5.00
Russets	----- 4.50
Jonathans	----- 5.00
Bagas—Canadian	\$1.50 per 100 lb. sack.

Bananas—9¢ per lb.

Beets—\$1 per bu.

**Butter**—The market is no higher, but is much firmer, due to extremely light receipts of strictly fancy creamery. There has been a very active demand for this grade of goods and receipts have been cleaned up daily. We look for continued firm market until we have a larger supply of fancy fresh creamery butter. At the present writing there is a good active demand. Local jobbers hold extra creamery at 43¢ and firsts at 40¢. Prints 46¢ per lb. Jobbers pay 18¢ for packing stock, but the market is weak.

**Cabbage**—75¢ per bu. and \$2 per bbl.

Carrots—\$1 per bu.

**Cauliflower**—Florida, \$3.50 per crate.

**Celery**—Florida, \$3.50@4 per crate of 4, 5, and 6 stalks; Jumbo bunches, 85¢; Large Jumbo, \$1.

**Cocoanuts**—\$1.10 per doz. or \$9 per sack of 100.

**Cucumbers**—\$3.50 per doz. for Illinois hot house.

**Eggs**—The quality is fancy and the demand considerably heavier than it has been for some time past. There should be good active trading on this present basis. The receipts are slightly above normal for this time of year. Local jobbers pay 21¢ this week for fresh, including cases, f. o. b. shipping point. There are no indications of higher prices.

**Grape Fruit**—Fancy Florida stock is now sold on the following basis:

36	-----\$4.00
46	----- 4.75

54	----- 5.00
64	----- 5.75
70	----- 5.75
80	----- 5.75
96	----- 5.25

**Green Onions**—Shalotts, \$1.25 per doz.

**Lemons**—Extra Fancy California sell as follows:

300 size, per box	-----\$5.25
270 size, per box	----- 5.25
240 size, per box	----- 4.75

**Fancy Californias** sell as follows:

300 size, per box	-----\$4.75
270 size, per box	----- 4.75
240 size, per box	----- 4.25

**Lettuce**—18¢ per lb. for leaf; Iceberg \$4.75 per crate.

**Onions**—Spanish, \$2.50 per crate of 72s or 50s; home grown in 100 lb. sacks, \$1 for either yellow or red.

**Onion Sets**—\$1.50 per bu. for white; \$1.35 per bu. for red or yellow.

**Oranges**—Fancy California Navels now sell as follows:

125	-----\$6.00
150	----- 5.25
176	----- 4.75
200	----- 4.75
216	----- 4.50
252	----- 4.25
288	----- 4.25
324	----- 3.75

**Parsley**—60¢ per doz. bunches.

**Parsnips**—\$1 per bu.

**Peppers**—Green from Florida, \$1 per small basket.

**Potatoes**—Home grown, 40@50¢ per bu. The market is weak.

**Radishes**—Hot house, large bunches \$1.10 per doz.

**Spinach**—\$1.85 per bu. for Southern grown.

**Strawberries**—\$4.50@5 per 24 qt. crate of Louisiana.

**Sweet Potatoes**—Illinois kiln dried, commands \$3 per 50 lb. hamper.

**Tomatoes**—California, \$1.60 per 6 lb. basket.

**Turnips**—\$1.25 per bu.

What looks like another questionable scheme has been brought to the attention of the Tradesman by a Marion merchant, who sends us some literature purporting to be put out by the Continental Service Co., in Chicago. The name of the company does not appear in any of the mercantile agency books and its literature does not give any street number, giving ground for the belief that the whole thing may be fictitious. The representative of the company in this territory is Henry K. Boer, who was formerly engaged in the grocery business at Hamilton and who is now located at 41 Eastern avenue, Grand Rapids. Mr. Boer has been anxious to resume the retail business and, pending the securing of a good location, is evidently identifying himself with the Continental Service Co., which offers to sell goods at, apparently, very attractive prices on payment of \$2 a year for a service coupon. Among the things it offers to do is to sell 100 pound sack of granulated sugar for \$5.35. Of course, no mercantile establishment can sell goods on this basis and live and anyone who gives up \$2 in the expectation that he is going to get sugar on that basis is quite likely to have a bump coming.

## BETTER SALESMANSHIP.

### Present Need of More Skill and Experience.

Written for the Tradesman.

In the article just previous to this, some space was given to considering personal salesmanship in its less pleasing and less efficient developments. Now let us take it at its best estate, where properly it should rank as one of the fine arts. Think for a moment of the traits and qualifications that the expert salesperson must possess. As was brought out in a former article, he or she must understand human nature, must have a knowledge of the thoughts and the emotions of the human soul, that is little short of profound. He must be familiar with the great dominant characteristics that belong to all human creatures alike. He must know too the classes into which human beings naturally divide themselves, and the earmarks of each class. He must have the discrimination that can tell surely just what sort of person is each one with whom he comes in contact. He must possess quick perception and be a ready discerner of moods. Moreover, he must be blessed with an unfailing memory for faces, names, personal peculiarities, preferences, prejudices, and family and individual histories.

All this weight of knowledge must be carried lightly. A gift of small talk, a pleasant way of conversing about little everyday happenings, and a sense of humor are most useful, while a genial, agreeable disposition, a warm magnetic personality, and a genuine liking for humankind are indispensable. A good salesman must have force of character, a certain nicely veiled aggressiveness, and a proper confidence in himself, this last never being allowed to expand into disagreeable self-esteem. Further, he must possess the concentration that can hold to the matter in hand and will enable him to close a sale instead of letting it slip through his fingers. He must have decision with which to supply the customer who can not make up her own mind; but must not lack willingness to subordinate his own opinion when his customer is of the kind that is positive and set in her ways.

To the qualifications that have just been mentioned there should be added good taste in dress and a regard for the amenities of life; the faculty of looking at things from the customer's point of view; the candor that begets confidence, the honesty that makes for a square deal for both patron and employer, the foresight and loyalty that give heed to the reputation of the store. When you think of the exemplification of all these and of more than all these in well balanced and harmonious combination, you have some idea of what it is to be a really expert salesman. To call salesmanship at its best a fine art is not an extravagance of language. Good buying, skillful display and arrangement, attractive and convincing advertising, each in its place is so essential that it would be unfair to class any other part of the work of a store as of greater importance. But every one who appreciates it for what it is, unhesitatingly gives to personal sales-

manship in its excellence at least an equal rank.

A store manager should himself hold a high ideal of salesmanship, and should be able to imbue those under him with this high ideal and with a liking and enthusiasm for the work of selling goods. He must inspire. He must take the kind of beginners who, if left to themselves, would fall into the vending-machine class, and arouse in them some degree of purpose and ambition. They may never become experts, but he should aim to waken them to the best of which they are capable.

While he must inspire these, there are others whom he must curb. For it is seldom you find a human being with enough of any given virtue, who does not have it in excess. Beginners

Making an effort to urge more goods upon the customer who already is buying all from the store that she well can buy. A loyal customer naturally resents this.

When credit is given, inducing credit customers to buy beyond their ability to pay promptly and easily.

Being foolishly officious. Trying to induce a customer who knows her own mind to take what he prefers instead of what she prefers.

Thrusting his presence and attentions when wholly unnecessary, upon the customer who prefers to make her selections by herself.

Showing temper or even the least unpleasant feeling, when a customer decided against an article she has been considering. This is a bad blunder, for it is likely to make her avoid the

actors, "Hamlet's Instructions to His Players," might well be paraphrased for the study of ambitious salespeople. "Overstep not the modesty of nature," is a golden mine of wisdom. Emphasis is here placed on the need of a certain degree of self-repression, because the earnest young salesperson often falls down simply by over-doing matters.

Perhaps one reason why shoppers do not make for more frequent protests against salespeople of the vending-machine type is because even they with all their inefficiency, are less obnoxious to persons of fine sensibilities than are those who are rudely aggressive and strenuous. While this is wholly true, let not the beginner who has zeal and energy despair. Only let him or her set the high aim of becoming an artist, not a bungler.

Ella M. Rogers.

### THE ALLIED DEBT CANCELLATION QUESTION.

Should the debts of the Allies to the United States be cancelled? Consider the following figures:

#### What the War Cost In Money.

England	\$39,827,824,940
France	24,312,782,800
Italy	12,413,998,000
Belgium and other Allies	3,963,867,914
United States	22,625,252,843

The \$22,625,252,843 expended by the United States includes \$10,000,000,000 loaned to the Allies.

#### What the War Cost In Lives.

England	839,904
France	1,654,550
Italy	1,180,660
Belgium	272,000
United States	109,704

Following are estimated figures if the United States had entered the war at the beginning, as every man who believes in the integrity of contracts believes the United States should have done:

#### Cost In Money.

England	\$30,000,000,000
France	20,000,000,000
Italy	10,000,000,000
Belgium and other Allies	3,000,000,000
United States	30,000,000,000

#### Cost In Lives.

England	500,000 to 1,000,000
France	1,000,000
Italy	500,000
Belgium	100,000
United States	500,000 to 1,000,000

Is \$10,000,000,000 too much for the American lives that were saved?  
Will the cancellation of this debt aid us in a return to normalcy?

of the sort who really exert themselves to make sales, are likely to have a superabundance of energy, manifesting in ways that are crude and even absurd, ways that repel customers and defeat the very end desired. No manager can afford to chill enthusiasm or crush initiative in his employees. Rather is it his task to set these invaluable forces to running quietly in channels for the most part unseen. He must educate those in his charge who by nature may be too assertive, too noisy, too obviously anxious to do business, in the fine self-restraint that is an integral part of the best and highest salesmanship.

The overzealous young salesperson is likely to make such mistakes as the following:

Talking too loud or in a harsh or high-pitched or strident tone of voice. Talking too much. Failing to distinguish between the customer who would like a little sociability and the one who is pressed for time and wants to make her purchase and be gone as soon as possible.

place in the future. Keeping people coming is one of the aims never to be lost sight of.

When the store does not carry the thing the customer desires, overruling her judgment and inducing her to buy something she does not want and which will not be satisfactory to her in use. It can not be too strongly impressed upon all beginners in store salesmanship that the good will of a customer is worth far more than any single sale, and that a business can not be built up on the dissatisfaction of its patrons.

Another common mistake is trying to make a sale when the sale virtually has been made already, the customer merely desiring to repeat on a previous purchase. In general, the very energetic beginner is likely to err by putting on too big a head of steam for the thing to be done. It doesn't require as great an effort to dispose of an ordinary dishpan as to make sale of a good rug or of an expensive piano.

That peerless piece of advice for

### California Tuna Pack To Be Doubled.

Southern California fish canneries will be able to pack tuna nine months out of the year instead of the usual three months, according to plans of the John E. Heston Company of Long Beach, state advices from Los Angeles. The pack for this coming season will be increased by 9,000 tons of yellow fin tuna, over 15,000 tons packed last year. The additional supply will come from waters off the coast of Lower California at Cape San Lucas, the Southernmost end of the peninsula. The company recently organized and backed by Long Beach business men, is outfitting a refrigeration ship to sail for Cape San Lucas, where large catches of tuna will be frozen preparatory for shipment by tender boats to the canneries of San Pedro, Long Beach and San Diego.

Definite arrangements already have been effected with the Van Camp's Sea Foods Company, International Packing Corporation, both of San Pedro, the Halfhill Tuna Packing Company of Long Beach, and the Italian Fish Company of Vernon, for almost the entire capacity of the refrigeration plant. The remainder of the output will be supplied to the other fish packers indiscriminately.

To bring the price of canned tuna, now selling at 40 cents per can, down to the pre-war level of 25 cents per can for the one-pound size, is the immediate object of the company. Increased production and the lowering of the price of fish in the round to the canner is expected to make this possible.

You can be known as the most accommodating merchant in town if you try, and you could scarcely have a more profitable reputation.

### COLEMAN (Brand)

Terpeneless

## LEMON

and Pure High Grade  
VANILLA EXTRACTS

Made only by

**FOOTE & JENKS**  
Jackson, Mich.

### Saginaw Council Now Largest in Michigan.

Saginaw, March 29—The Ladies Auxiliary of Saginaw Council, No. 43, held the annual meeting and election of officers at the home of Mrs. Albright, 212 Webster street, March 17. The result of the election was as follows:

President—Mrs. Thos. Watson.  
Vice-President—Mrs. Otto Kessel.  
Secretary—Mrs. Harry Zerwis.  
Treasurer—Mrs. Ed. Knoop.

Executive Committee—Mrs. Dan MacArthur, Mrs. Geo. Zuckermendel, Mrs. Jos. Rabe, Mrs. Chas. Phillips.

The Ladies Auxiliary are to be congratulated on their excellent choice of officers. Mrs. Watson as President assures the Auxiliary of a splendid administration and a further increase in membership and continued success for the organization can be looked for. Mrs. Kessel will make an able assistant to the President. The secretarial duties will be splendidly executed by Mrs. Zerwis, while the funds will be most ably accounted for by Mrs. Knoop. The personnel of the executive committee shows equal discrimination.

Saginaw Council can surely feel proud of its Ladies Auxiliary. We do not know of another auxiliary that manifests more loyalty or ability. We have always found them ready to do more than their share in assisting to make No. 43 what it is to-day.

During the past year, under the leadership of Mrs. A. LeFevre, the Ladies Auxiliary has made great progress. Mrs. LeFevre and her corps of officers gave untiringly of their time and effort to make a banner year and the results have been very gratifying.

Mrs. LeFevre was hostess at a dinner given at her home on March 10 to the retiring officers and committee members. As a token of esteem, her guests presented Mrs. LeFevre with a beautiful bar pin.

Saginaw Council wishes to extend to the Ladies Auxiliary their sincere greetings and our most earnest co-operation for the coming year and our deep appreciation for the many favors extended to us in the past.

The March 19 meeting of Saginaw Council will share with the October 17, 1920, meeting as an epochal and history making event. On October 17 we initiated a record class of 107 members and on March 19 Saginaw Council became the largest council in Michigan, with a total membership of 726. This is a gain of 250 members for the year just closed and represents over 40 per cent. of the increase in the Grand Jurisdiction. This record also wrests from Cadillac Council of Detroit the position of the largest council they so long held.

This wonderful record was given its impetus by having our own Herb. Ranney holding the position of Grand Counselor and instigated by the brilliant leadership of Senior Counselor H. L. Rutherford and the assistance of team captains, M. S. Brown and B. N. Mercer and the loyal co-operation of every officer and counselor demonstrates the possibilities of a council acting in unity.

After the initiation of candidates the council proceeded with the annual election of officers, the results being as follows:

Past Counselor—H. L. Rutherford.  
Senior Counselor—O. M. Leidlein.  
Junior Counselor—A. E. Dorman.  
Conductor—Albert Munger.  
Page—C. M. Smith.  
Sentinel—Wm. Choate.

Secretary and Treasurer—G. A. Pitts.

Members of the Executive Committee for the expired terms—Roy Stone and Ed. Knoop.

E. Blank, retiring from the Executive Committee, was elected a Past Counselor, as was G. A. Pitts, who has served three years as Secretary.

The new officers immediately assumed their duties, expressing their appreciation for the honors conferred upon them and pledging their re-

newed efforts toward maintaining the success and the position of Saginaw Council.

M. S. Brown presented H. L. Rutherford and E. Blank with the jewel of their office and the Council instructed our modest secretary to procure a similar token for himself.

Frank Brown very ably expressed the sentiment and appreciation of the Council to both these splendid officers for their efficient administration of their respective offices.

To Wm. Choate and Roy Stone, the two new members of the officers corps the Council extend their best wishes for success and thanks for their efforts in the past.

After supper, the Council was again called to order by Grand Counselor H. D. Ranney, the ladies also being present. Mr. Ranney appointed Fred Phillips as Conductor and then with appropriate remarks installed the newly elected officers.

This work being completed, all present indulged in a card party. Both 500 and pedro were played.

With every counselor and every officer doing his duty as was done during the last year, this Council should continue to rank as the foremost in Michigan. The only reason that Saginaw Council is not the largest in the United States is lack of territory.

L. M. Steward, who was with us a few moments on election night, has been operated on and is in a very critical condition. We sincerely hope that Mr. Steward may soon be out of danger and permanently regain his health.

Mrs. Trott, wife of Sam Trott, is also confined to the hospital, but is getting along very nicely.

Ed. Gregg, whose life has been despaired of as a result of a severe attack of pneumonia, now has an even chance for recovery.

G. S. Garber's father has undergone an operation, but is improving as well as can be expected.

Saginaw Council extends to these brothers their wishes for a speedy recovery. O. M. Leidlein.

### Why a Local Department Store Runs Behind.

Grand Rapids, March 28—You had an item in the Tradesman a week ago to the effect that one of the 5 and 10 cent stores here was running behind at the rate of \$100 per day.

Do you know why this is so?

If not, I will tell you.

The management of the store in question published broadcast that the work of preparing the building for occupancy was being done altogether by union labor, which everyone familiar with the situation knew would force the cost of installation up to twice what the work was worth. As a result, it has been found impossible to get the people into that store to trade. Even the wives of the men who were employed there refuse to darken the threshold of the establishment. It is a matter of common knowledge that union men never purchase union made cigars unless they think they are being watched by some walking delegate or business agent. The same is true of the wives of union men. Experience has taught them that articles produced by so-called union labor are both inferior in quality and higher in price than goods produced by honest free labor. The best way to kill a business is to advertise that it employs union men exclusively.

Frank Stowell.

### Let Me Be a Little Kinder.

Let me be a little kinder,  
Let me be a little blinder  
To the faults of those about me,  
Let me praise a little more;  
Let me be, when I am weary,  
Just a little bit more cheery,  
Let me serve a little better  
Those that I am striving for.

Let me be a little braver  
When temptation bids me waver,  
Let me strive a little harder  
To be all that I should be;  
Let me be a little meeker  
With the brother that is weaker,  
Let me think more of my neighbor  
And a little less of me.

## We Hate to Say, "We Told You So," But—

Wanted merchandise in dry goods is scarce. Merchants and buyers complain that they cannot get what they want for immediate delivery. Factories and mills have no stock and cannot turn out merchandise fast enough to meet the current demand. This is merely the result of long curtailment of production and suspension of buying and even when merchandise has been made and bought, railroad deliveries are very slow. We have believed for some time that this would be the situation and we prepared for it, with the result that we now have in stock or in transit well assorted lines of wanted Spring merchandise. We have believed that the wholesaler who can take care of his trade under such conditions, will merit and receive greater favors from the trade in the future. Our salesmen are carrying a complete line of samples and we would suggest that you watch for them.

If you need merchandise in a hurry send us your MAIL ORDER or TELEPHONE or TELEGRAPH us at our expense.

Remember that EVERY TUESDAY is CITY DAY when we will have REAL BARGAINS in EVERY DEPARTMENT. We suggest that you visit us often, not only to look over our merchandise, but to learn more about conditions and how retailers are meeting them. The retailer who constantly works with his wholesaler during these times is bound to profit thereby.

If you want merchandise help, try our DRY GOODS SERVICE. It only costs \$2 per month and a month's trial will tell you whether or not it will benefit you to the extent that we think it will.

### Grand Rapids Dry Goods Co.

GRAND RAPIDS, MICH.

Exclusively Wholesale

No Retail Connections

### SINN FEIN AGITATION.

"Citizens, by birth or choice, of a common country, that country has a right to concentrate your affections."

The zeal with which some of our people are working for an independent Irish republic shows a total disregard of this wise injunction. This Sinn Fein agitation causes us to neglect our own problems, on the solution of which our safety depends, while we bother our brains with foreign affairs, which ought to be to us of secondary consideration. Our own domestic troubles are portentous. The welfare of our own people and of all our descendants depends on the wise solution of the problems that confront us. This is no time for a true American to devote his efforts and his money to fixing up things across the Atlantic when he ought to be devoting all his energies to putting our own household to rights. It was well enough, perhaps, in Revolutionary times, before we had become a Nation, for Commodore Barry to describe himself as "half Yankee, half Irishman." We demand a higher standard to-day. He who is not more than 50 per cent. American is not worthy to be classed as an American citizen.

The same wise counselor gives us some further pertinent advice. He tells us that hatred for any particular nation should be excluded from our minds—that such hatred is sufficient to lead us astray from our duty and our interest.

In all the speeches and writings of these Sinn Fein agitators there is not a trace of Americanism. There is not an argument to show that an independent Ireland would be of the slightest advantage to our own people. There is hardly a trace of any love for Ireland. Not an argument to show that the Irish people would be more contented and prosperous as a separate republic than if they adopt the present Home Rule bill, by which they can govern themselves with as much liberty and as little restriction as the people of the State of New York. It might be difficult for these agitators to show that the small Irish population—not much more than half the population of New York City—would be better off as a republic, burdened with maintaining its own navies, forts and armies, than under a Dominion Government like Canada. But this is exactly the question to which these agitators should address their arguments. They should show us, at least, that an Irish republic is the best thing for the Irish people, if they want our help and money to establish an Irish republic. Such a question demands clear, cold reason, does not appeal to the emotions and does not lend itself to the kind of eloquence in which these agitators delight.

Judged by their writings and speeches, these Sinn Fein agitators are mainly actuated by hatred of England and they seek to inspire us with the same hatred. They dwell at length on the wrongs of the Irish and the evil things done by Englishmen in other parts of the world. They do not forget to remind us that more

than a century ago England impressed American seamen and her soldiers burned the public buildings at Washington. They shake the "bloody shirt" before us to make us see red so as to becloud our vision as to what is our true duty and interest. If the Irish should settle down contented and prosperous under the Home Rule bill, these agitators would not be happy. They want an independent Ireland, not because it would be better for the Irish, but worse for the English. That it is not so much love for Ireland, but hatred of England, which is at the bottom of this agitation may be known from the fact that our pro-Germans have become ardent Sinn Feiners. They do not pray for the welfare of Ireland, but "God smite England."

### REGULATING THE RAILROADS.

The formation of the Interstate Commerce Commission was the beginning of a long line of superorganizations and regulatory measures that have almost abrogated that strong individual management so essential to real efficiency and progress. It is doubtless better to tolerate some excesses and usurpations on the part of individual management than to enact hastily restrictive measures that serve not only to invite distrust and suspicion, but an insidious undermining of that authority so essential to establish and promote efficient service.

We will not deny the necessity for general enactments by Congress of measures applicable alike to all Common carriers engaged in interstate business, but we cannot permit these enactments in any manner to infringe, circumscribe or limit the functions of management. This every superorganization will do, regardless of the most pronounced well-meaning intentions.

Every business man who may have had the management of a business must look upon the heads of the railroads with real compassion. It is a sorry spectacle to witness the limitations in rates imposed by the Interstate Commerce Commission, with Congress at the behest of a weak and vacillating President enacting pacific measures in the interest of a venal and unscrupulous class of union slovens and shirkers, thereby adding an already abnormal liability, jeopardizing credit and inviting bankruptcy.

The superorganization known as the United States Railroad Labor Board is another link of this quite endless chain of regulatory governing bodies. While Congress clearly anticipated the necessity for this transportation act, it is a deplorable fact that previous class legislation is almost entirely to blame for such a measure. It must be evident to the most casual observer that this court will afford agitators and irresponsible labor leaders not only an opportunity to display their vanity, but to impose upon the time of men whose energies should not be dissipated in unreasonable controversies.

Men intrusted with the management of our railroads should not be subordinated for discussions with irresponsible men. The stockholders resent

this invasion of the time frittered away at their behest. These labor leaders have no regard whatever for relevancy; they appear before this board with the most absurd charges. These leaders hope to thrive by sowing the seeds of discontent. When they, by act or word, directly or indirectly attempt to impress upon the minds of their clients that the railroad management has purposely and designedly brought about the present abridgement of business they know that nothing can be further from the truth.

It is deplorable that men will so blindly follow such unscrupulous leaders. Not only railroads but the general public as well realize that the "national agreement" now under discussion before the Railroad Labor Board should be abrogated, and without delay. The stockholders demand individual management be restored to power and that sound principles be enunciated and carried out vigorously, to the end that efficient, satisfactory and uninterrupted service shall be provided the public and a reasonable return on the capital invested. We must resolutely resist any and every invasion of the rightful functions of individual management. None but individual management can promulgate and put in force rules sufficiently flexible for successful operation of a railroad.

No management can be successful if it shall be required to have its rules and regulations meet the approval of men of inferior intellect, knowledge and experience.

### CO-OPERATIVE FAILURES.

The editor of the Grocery World bewails the fact that nothing has been written about co-operative enterprises in America, "except an occasional magazine or trade paper article, most of which have missed the point of paramount importance, which is that these things are important chiefly as outgrowths of the co-operative idea, that in the end is sure to eliminate all barnacle growths on business and solve all of its competitive problems."

His direct reference had to do with co-operative grocery stores, presumably of the general pattern of the famous Rochdale system of England, a very common recourse of reformers such as the one who wrote the editor in question and inspired the comment. But the fact is that a great deal has been written about it; far too much of it based on misapprehensions and a failure to understand that the British co-operative systems and the American living conditions are not wholly harmonious.

As a matter of fact, most of the co-operative experiments in this country have not met with such success as to enthrone anyone to discuss them, especially the reformers who prefer to chronicle only successes. And such experiments as have been tried have not as yet proved their ability to "solve all the competitive problems" by any means.

There are two controlling reasons why the British co-operative system has not thrived here. The first is that its success in England has been because of social quite as much as eco-

nomic reasons. England is a far more homogeneous nation than America, its people in given communities lacking the variety of social, intellectual and traditional characteristics that prevail here. America has always demanded a different kind of merchandising from that which prevails in an English factory town and there is too much of the spirit of "letting George do it" here to make possible "doing it yourself," which underlies much of the success of the British co-operative system.

But a broader suggestion lies in the fact, which so few realize, that the present type of grocer is really a more striking example of the co-operation than that which exists in England; even if he is not frankly called such.

It is by no means proved that all the service which the grocer performs for his customer could be done any cheaper, if as cheaply, "by" the customers as it is now done "for" them. A given function, done by a hundred customers if reckoned out in actual aggregate cost, would probably cost a great deal more than if an experienced grocer, with equipment and trained clerks, did it and charged a *pro rata* expense to each customer, which is substantially what he does when he adds "overhead" to his price.

The common flaw in the logic of observers and writers on "co-operative movements" lies in their refusal to study merchandising, especially grocery merchandising, from a functional standpoint. If certain things must be done the only way to save the cost is either to do it for one's self or find a better way to do it than that now employed. Calling it "a co-operative movement" does not change the economic fact. The very evidence that the prevailing type of retail grocer and wholesale grocer have prevailed down to the present is their own best proof of economic efficiency, when measured by the yardstick of American living habits and customs.

### CANNED GOODS SITUATION.

Holy Week left a rather bad record in the canned food line because of the disappointingly small volume of business done on spot and for factory shipment. The market was downright dull in all departments, the only sales slips being those for small lots to take care of current consumption. In this respect it was a continuation of the previous week, both as to spot and as to future trading. The jobbing trade is buying daily but in a small way and price considerations loom big as a barometer in swaying the buyer. Cheap, serviceable lots of 50, 100 or 200 cases on spot are preferred to carlots at a lower rate at the factory. There is a noticeable neglect of the fancy packs as the demand is wholly to supply the whim of the consumer who is a close buyer. Future sales can be said to have made no progress. The buyer thinks that what prices have been named may be shaded and he is not signing up contracts even for his actual future needs.

One trouble with the country is that it has too many people in it who would rather be a \$1 an hour man out of a job than a 50 cent an hour man on a payroll.

## DO YOU BUY FOR A YEAR OR A MONTH?

Many merchants feel that they are serving the best interests of their business when they take advantage of "special deals" whereby they can lay in a year's supply of stock at a material discount off the regular price, losing sight of the fact that every week that the merchandise remains in stock it increases in cost, due to the additional overhead which it incurs.

Just how much this amounts to is apparent from a glance at the following table, based on the average grocer's overhead of 16 $\frac{2}{3}$  per cent. for goods sold within thirty days. To apply this table to other businesses, merely substitute the average expense figure in place of the "first month's expense" and add 3 per cent. per month from that point on:

First day expense	-----	13.66	per cent.
First month expense	-----	16.66	per cent.
Second month expense	-----	19.66	per cent.
Third month expense	-----	22.66	per cent.
Fourth month expense	-----	25.66	per cent.
Fifth month expense	-----	28.66	per cent.
Sixth month expense	-----	31.66	per cent.
Seventh month expense	-----	34.66	per cent.
Eighth month expense	-----	37.66	per cent.
Ninth month expense	-----	40.66	per cent.
Tenth month expense	-----	43.66	per cent.
Eleventh month expense	-----	45.66	per cent.
One year's expense	-----	48.66	per cent.

In other words, the average expense of an article of which a supply is bought for a year at a time is 31.66 per cent!

# The Pioneer

of the

## Automobile Insurance Companies of Michigan

is the

## Citizens' Mutual of Howell

This company has a membership of over 50,000, the result of six years consistent growth, based on sound business and insurance sense. It has lived and is living up to its original slogan, "Auto Insurance at Cost Plus Safety." Its officers are men with a state-wide reputation for business honesty and sagacity and their advent into the insurance field has saved millions of dollars in premiums to the automobile owners of the state.

Since organization, the company has paid losses and claims amounting to over \$700,000.00 and has always maintained a cash reserve large enough to pay every claim on the day of its adjustment. Its advertised assets are CASH, REAL ESTATE and OFFICE EQUIPMENT, listed on March 27th as follows:

Cash in Banks	-----	\$ 50,068.95
U. S. Bonds	-----	26,488.17
Office Bldg. and Site	-----	27,613.44
Office Furniture and Equipment	-----	13,354.97
<b>Total</b>		<b>\$117,525.53</b>

The company occupies its own office building on the best corner of the main thoroughfare of the prettiest and most progressive small city in central Michigan. The building is new and modern and the office equipment is up-to-date, representing a large additional asset beyond the actual cost.

In addition to the officers, the home staff numbers 20 trained executives and assistants. Thirty-two among the leading attorneys of the state comprise the legal department. There are three adjusters in the field and resident adjusters in practically every city and large town in Michigan.

The company is fully and adequately equipped for service and is dedicated to the principle of A SQUARE DEAL.

## Citizens' Mutual Auto Insurance Co.

HOME OFFICE, HOWELL, MICHIGAN

There is an agent in your town.

# America's Creed

**I** AM AMERICA AND THIS IS MY CREED. I am a builder, and I build within and without. I create. I improve. I do not destroy. I toil and produce that my people may grow in happiness. Because of the faith I have in my people I spend of my strength for them; they have unswerving faith in my vision, my honor, my plighted word. They have laid my foundations upon honor and my strength they have fashioned with hard work, with loyalty and good fellowship. They are of me and for me.

My people accumulate in wealth, in virtue, in modesty, in results. My children blossom in wisdom and goodness. My men and women of the pen, in finance, in the church, of our halls of learning, the bench, the bar, in the field, in the factory, on the water at the mountainside—their prowess is supreme.

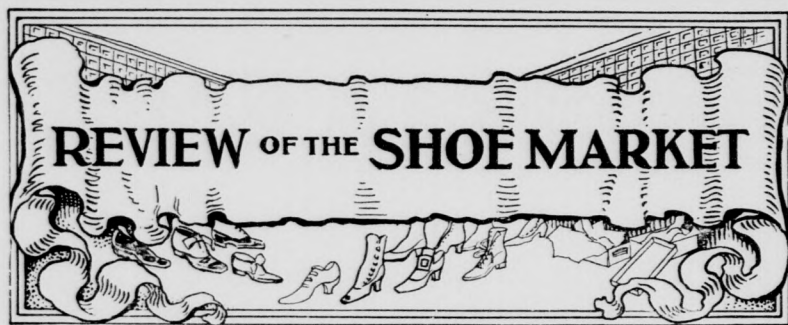
The unholy shadow of war brought forth the power of my mighty arm. I gave unsparingly of my sons and my resources. With peace my children reckon the cost. They yield to none in honor, in sacrifice, in glory. My faith in mankind remains unshaken. Into the channels of the earth pass forth my charity, money, commerce, plans, in a mission and with a message, firm in the security of men's confidence in one another.

The peace has unnerved the weak, the uncertain, the unstable, the restless the discontented, the wanderers, and the unsettled. The strong remain unmoved. I stand upright and unafraid. I am ready. My task is not complete. My fellows of the world need my help. I am consecrated to their future as to the future of my people.

For I am America—the peaceful, the prosperous, the free; "a Nation that hath foundations," whose cornerstone is belief in the future, faith in mankind; whose soul goes forth to all the worthy peoples—

I am America and this is my creed.

Joseph Hartigan.



#### Michigan Retail Shoe Dealers' Association.

President—J. E. Wilson, Detroit.  
Vice-Presidents—Harry Woodworth, Lansing; James H. Fox, Grand Rapids; Charles Webber, Kalamazoo; A. E. Kellogg, Traverse City.  
Secretary-Treasurer—C. J. Paige, Saginaw.

#### The Style Situation in Women's Shoes in the West.

The retail shoe dealer is not thinking as far in advance on styles as he did several years ago, and for a very good reason. He wants to be reasonably sure that his orders are pretty nearly right in style, so as to cut down speculation to the minimum. But—and this is quite serious—the trouble is that merchants this season delayed too long in placing their orders for Easter and as a result are losing sales because they do not possess the wanted styles. Even now, novelty factories are sold until April 15 and May 1st, and it will be along toward the middle of the season when many merchants will receive the shoes which they could have had at the beginning of the season if the orders had been placed at the proper time. Under the circumstances few travelers selling women's novelty footwear will attempt to interest the merchant in shoes for fall delivery. Some orders for staples will be solicited, but even in these the merchant is fighting shy. Most of the salesmen are going out for business on samples expressly made to fit in with the unusual style and trade conditions of the day—shoes for delivery during midsummer and early fall.

In considering the various colors for the several months ahead, gray suede shoes are likely to be neglected by the time warm weather arrives. They have had an unusual run, and are still in big demand in some sections of the country, but suede is not a warm weather leather. However, gray will be popular in the new kid slippers which are being put out in strap effects and in combinations. The lighter pastel shades of gray kid ought to be exceedingly good for warm weather selling. A gradual changing toward sand color shades is noted, and the same is true in regard to dresses and suits, so that sand color, or putty shades, in kid ought to be good throughout the late spring and early summer.

In sport oxfords various combinations are being shown, such as white and black, white and brown, green, red, or purple with white, in fact, the range of colors is practically unlimited. There seems to be a shying away from the darker Havana browns, and in their place have come the lighter shades of nut brown, hazel brown, tan and sand color. Sand color oxfords ought to be good for early fall, considering the fact that the darker

shades in women's clothes will be worn at that time.

Kid will occupy the center of the stage as far as leathers are concerned during the entire warm season. Suedes and bucks will be relegated to the rear temporarily, to be taken up later as cooler weather approaches. Light weight calf skins are also coming to the front rapidly, and many new models in the lighter shades of tan and brown calf are going out to the trade in sample trays at this time. Calf skin is used in strap effects as well as in walking oxfords, the new soft finish being especially liked. While there has been some speculation in white buck the belief is general that canvas will be more popular than buck in sport oxfords.

Patent leather is coming strong, and should be extremely popular for evening wear throughout the summer and early fall. In many new samples patent leather is used for the vamps, while the quarters are of light colored kid, or darker shades of satin.

Most women like satin shoes. They have been popular for a long time, and makers believe they will continue so. Manufacturers are succeeding in making satin into a fairly serviceable shoe, and merchants say customers are well satisfied with the recent offerings.

Most merchants have made preparations for taking care of a substantial trade in white shoes during the summer months. Recognizing the fact that sport oxfords are going to play an important part in the style program during the season directly ahead, it does not take much figuring to arrive at the conclusion that white shoes will be immensely popular. White canvas, duck, and linen will be popular fabrics.

Straps are good, and are expected to continue good for two or three months at least, and manufacturers are gambling on them to corral the major portion of trade favoritism.

Several lines show attempts at lowering the straps and quarter heights, that is, the strap is considerably lower at the base of the instep, rather than across it. These low strap models are in the minority, however, as witness the fact that in nearly 90 per cent. of the lines the effort is toward raising the straps rather than having them fastened lower. It is generally agreed that when the strap comes well up on the instep the foot looks smaller, and the ankle more sightly.

It would be impossible to describe in detail the various strap innovations in use. While the variety was never greater, it is generally agreed that two straps is the limit in number, and that they should not be more than one-half inch in width. It is hinted in

Western manufacturing circles that an attempt will be made to design a shoe for fall which is neither a high nor low shoe, and which will incorporate considerable of the strap idea. One manufacturer says he is working on a shoe for fall which is six inches in height, but entirely different from the anklet patterns. According to his description the shoe will have a two-inch collar top fastened on the side with an ornament, the lower part being fastened by means of straps passing over the instep. He believes such a model would work out nicely with skirts eight inches from the ground.

There is no question but sport oxfords will have a healthy inning beginning soon after Easter, and continuing through the summer. They will be worn throughout the major

portion of the day. For evening lighter models, with Louis heels, perhaps, and turn soles will be in demand. Sport oxfords will work in nicely with the style program in women's clothes, and are shown in various combinations of black patent leather and white canvas, black calf and white canvas, red, green, brown, and purple calf and white canvas combinations, these generally with military or walking heels ranging from 9/8 inches to 15/8 inches in height.

In the new pastel shades of kid

#### Shoe Store and Shoe Repair Supplies

**SCHWARTZBERG & GLASER**  
LEATHER CO.

57-59 Division Ave. S. Grand Rapids

**REAL PROFITS are made and a permanent business established by the merchant who handles the H. B. HARD PAN as his standard work shoe.**

**H. B. HARD PAN are strong, sturdy shoes for the man who works. YOU can recommend and sell them as the best—because they are the best service giving shoe.**

#### Herold-Bertsch Shoe Co.

Manufacturers of Serviceable Footwear GRAND RAPIDS, MICH.

#### For Spring

Smart footwear for spring is predicted.

But the quality must prevail. Do not lose sight of the fact that Hirth-Krause shoes are noted for having both style and quality.

Order now for prompt delivery.

#### HIRTH-KRAUSE

Tanners and Manufacturers of  
Dress and Work Shoes

GRAND RAPIDS

MICHIGAN

various dainty strap combinations have been perfected. The narrow straps give the effect of lightness in weight and daintiness in appearance. Many new overlay patterns are being shown in kid as well as in sport oxfords. The overlay is generally on the forepart of the vamp, or on the side of the quarter, and consists of either checkered, braided, or embossed leather designs sewed on.

Middle West manufacturers are generally aiming at price levels so that the merchant will be able to sell shoes not to exceed \$12, the bulk being priced so that the merchant can retail at from \$6.50 to \$10 per pair. Manufacturers have produced quite a few samples priced at \$5.50 to \$6, wholesale, affording a variety of shoes to sell at \$7.50 to \$8.50 retail.

#### How Business Morale Can Be Re-built.

Into a country store a salesman enters, drops his bag on the floor and, leaning confidentially across the counter, asks:

"Well, how is business with you?" The tone of his voice indicates little expectation of an encouraging reply.

"Rotten," responds the merchant, fitting his answer perfectly to the salesman's mood.

"Same story everywhere," exclaims the salesman. "I just blew in from Lebanon on No. 46. You know Ed. Kidder over there; he says the last two weeks are the worst he has ever known in twenty years of business."

"Ain't been quite as bad as that here," says the merchant, struggling to retain a shred of hope.

"Well, things will get worse before they get better; you can take my word for that. I'll tell you the labor situation in this country is all wrong. Those fellows have just simply forgotten how to work, if they ever knew how in the first place. They have got to be taught a good stiff lesson. Am I right?"

The merchant nods, turning toward a customer who has entered with the intention of spending some money. The customer restrains his impulse and joins the audience instead.

"Another thing, it is going to take years to get the railroads into shape, if it takes a day," the salesman continues authoritatively. "Why, before the war we used to ship into here in two days; now it takes several weeks, can you beat that?"

By this time the audience has grown to quite a group, more intending customers having joined the circle.

"Of course, I am an optimist you understand. My wife says that if I fell out of a ten-story window, I'd bounce right up again; that is the kind of a fellow I am. But when I left New York, things looked pretty gloomy. We will see bread lines before this winter is over, I am telling you; and soup kitchens, etc.—Well, I suppose there is nothing you want to-day?"

"Not to-day" responds the merchant decisively.

"Well, so long."

"So long."

The customers drift out, clutching their money a little tighter; the merchant in his solitude sits and broods over his troubles. The salesman hurries from store to store and by even-

ing twenty merchants and many more citizens are filled with a deeper foreboding. They have met a man from New York who has told them direful things. It is time to be careful. Let every man keep a firm hold upon his purse and warn his wife to buy nothing.

In twenty days that salesman may visit some four or five hundred customers and who shall measure the power for good or ill that lies in his well meaning, but often thoughtless talk? Imagine the result of having thousands of such men spreading the gospel of despair.

Bruce Barton.

#### Unfairness of Late Administration To Retailers.

According to Frank J. Clegg, the Department of Justice official in charge of the central New York district, the only way in which retailers who were fined under the provisions of the Lever act can recover their money is to have a special act of Congress passed for this purpose.

There is no intention on the part of the department, Mr. Clegg declares, to retain the money which does not lawfully belong to it, but owing to the fact that this money has already passed into other channels, it will be necessary to secure an entirely new appropriation covering these claims—which will take anywhere from one year to a hundred, as evidenced by the fact that some of the claims growing out of the War of 1812 are still unpaid.

In this connection it may be remembered that the Democratic administration boasted of the manner in which it enforced a law which was declared to be "incoherent and unreasonable," and the promptness with which it collected fines for a violation of provisions "as broad as the human imagination." But, when it comes to refunding this money, the same administration hedged the matter about with so many legal restrictions and has bound it up in so much red tape that the offices of the Senate, the House of Representatives and the President of the United States are necessary to effect its return.

The situation is illustrative of that variety of harmful meddling with business to which President Harding so strongly objects. It is to be hoped that one of the first acts of the new Congress will be to pass a bill reimbursing dealers for at least the financial loss which they suffered as a direct result of pernicious Democratic legislation.

#### Sweep Away the Dirt.

A man's surroundings and associations, included in the word environment, have much to do with his future. We are all creatures influenced by external things, the weather, the room we are in, the people we meet, the opinions and habits of others, the clothes we wear.

Order and cleanliness are to be desired in every man's work. By order we mean that arrangement of tools or equipment, which lends itself best to efficiency. By cleanliness we mean the absence of superfluous dirt and trash. There is clean dirt that is wholesome and honorable. It shows on the hands and faces of men whose

work cannot be done without coming into contact with it. The machinist, the plumber, the miller, the miner, all get covered with clean dirt in the day's work. There is much necessary dirt in all industry—some clean, some merely "matter out of place"—and the man who is shy of clean, necessary dirt, is in danger of becoming nasty nice.

We see dirt—the offensive kind—quite as often in luxurious offices as in stores and industrial plants. A littered desk, with piles of old correspondence stacked over it, with pigeon holes stuffed full of unfinished business, is a dirty desk, even if every bit of paper in it is immaculately clean. It needs a cleaning.

But of all places to keep clean and free from trash, the mind is the most

important. A muddy brain, with all its thoughts in disturbing disarray, with no clear, clean, dominating purpose behind it, and crowded with fugitive, disconnected ideas, is about the worst handicap a business man can labor under.

#### Spoofers Is Sooped.

Geneva, N. Y., March 29—Here is a tip for shoe clerks in these days of highway robbery: Carry a shoe horn with you.

Vincent Rogers, a clerk in the Dusenbury shoe store here, was held up the other night by a man who pointed a pistol at him. Rogers pulled a nickel shoe horn from his pocket and demanded that the stick-up artist drop his weapon. The man not only did so, but turned and fled.

Picking up the would-be robber's gun, Rogers discovered that it was a toy pistol without even a cap in it.



**IN STOCK**

Ready for Delivery

**Now**

Sizes 3 to 8



St. No. 700 at \$2.55

Rubber Heel, Leather Lined Quarters

St. No. 500 at \$2.15

St. No. 501 Same with Rubber Heel at \$2.25

**SAMPLES OR CATALOGUE ON REQUEST**

**BRANDAU SHOE CO.**

Manufacturers

WOMEN'S SANDALS

JULIETS and OXFORDS



**DETROIT**

1357 Sherman St.

Wholesalers

MEN'S DRESS & SERVICE SHOES

## Double Wear Guaranteed

With

## Howard Celoid Chrome Soled Boys' Shoes

Not a mere statement, but an absolute guarantee that gives you the strongest selling argument you could offer your customers.

Every test has shown from 100 to 200% more wear. One pair actually giving 22 consecutive weeks of service under all kinds of conditions.

More Wear, More Style, Greater Economy the three essential factors in boys shoes are embodied in The HOWARD Line.

#### REVISED PRICES.

Boys Black or Tan Eng. or Nature Bal. B-E 2½-6	\$3.85
Youths Black or Tan Eng. or Nature Bal. B-E 12½-2	3.60
L. M. Black or Tan Eng. or Nature Bal. C-E 9-12	3.35

Mail your order to-day for April 10th Delivery.

## RINDGE, KALMBACH, LOGIE CO.

GRAND RAPIDS, MICHIGAN

Makers of Good Shoes Since 1864



### Business Man Ignores Abuse Fired at Him.

In the town I am most familiar with I know of but ten persons who gain their living by writing for print. The population of the town is twelve thousand. I doubt if, the country over, the proportion is greater. Yet what enormous influence these writing men have in proportion to their number!

The writing men are not trained in practical affairs. Very few have so much as a voice in the management of the publishing houses from which their manifestoes issues. Most writers are salaried men, so with them employers are always wrong. To all intents and purposes American business men, although actually the kindest in the world and our safest and best citizens, are devoted to greed and injustice, because our writers say they are.

Writing is a trade; facility in acquiring it does not imply great ability in managing public affairs. Indeed, of all professions that of the writer possibly requires least of that practical education which comes from mingling with many people; whereas the acquirement of some other trades is a liberal education in administration. The manager of a department store, whose threshold is crossed by great numbers of people of all sorts and conditions, learns that his very existence depends on politeness and fairness. Every hour of the day he trims his own rights a little, that he may grant more to his patrons.

Bankers are naturally much more capable administrators of public affairs than writers. Bankers know people and events; that is part of their trade, being recruited from various business places where politeness and fairness are assets.

It is unfortunate that bankers do not have the influence in public affairs exercised by writers, because of their vast and necessary practical sense. But writers do not like bankers. What we greatly need is management of public affairs by our ablest men from all callings, and not the present plan of administration by writers and their creatures, the politicians.

The writers not only dislike bankers, but all business men. And we are a Nation of readers. Instead of intelligently seeking remedies for our natural public ills, we look up an easy chair and an editorial for comfort.

And abuse of business is not occasional, but continuous, and not confined to writers. We have the soap-box orators who denounce business men, and make capital of the denunciation. Most of what they say is scatter-brain stuff; they have read it somewhere. And we have the small and exclusive "I-Got-Mine" club com-

posed of men who have got rich through business methods, and who are so mean they do not want anybody else to prosper through the same agencies. They are the rich citizens who help finance our radicals, and pay for the pink tea consumed by our parlor Bolsheviks. On the soap box and in certain kinds of drawing rooms the submissive business man is the target of slanderous charges, and it is the very atmosphere of our most persistent "literature." A favorite jest of the writers concerns the tired business man who appreciates nothing but sin and slavery, and who goes to sleep on all forms of art and decency.

One of the brightest stars in our literary firmament wrote of a packer so greedy that he ran his sausage machines too fast. A workman's finger was cut off by one of the machines, and it was not stopped; the man's finger went into sausage, and was sold for human food. This book has been translated into many languages to enlighten foreigners as to American business, and has long been a best-seller at home.

Business men have been lampooned so much they are almost ashamed of their simple, correct ambition to give good service rather than good advice. Many of them long to become writers. I know a merchant who so longed to do good in a large way that he started a weekly paper in which he abused business so cruelly and untruthfully he landed in jail, and a sacrifice sale is now going on at his store to raise money with which to get him out. Business men are often unfair to their own class. They become enthusiastic over propaganda which will cost them millions unnecessarily, and fight a street car fare of six cents, although the increase of a cent may be reasonable and necessary.

There can be nothing more vital and necessary than making a living in its various phases. And making a living is business. It was workers who discovered the importance of liberty, order, temperance and fairness. The home, the road and school were conveniences created by workers; work preceded art, literature and education. But practically everybody has a false notion of business which is only work. One of the greatest menaces the country faces is that the untruthful writings of misguided or malicious persons, misrepresenting our conditions and institutions, are allowed to go unchallenged.

I can show you a book so popular that it has found its way to the village nickelodeons, and I believe I am the only man who has ever protested because the villain is a business man so mean that his own mother finally refuses to speak to him. The author

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might have easily selected a gambler or grog shop keeper for his villain, but preferred a business man; and about the worst thing this wretch does is to demand security when he lends money.

We know perfectly well who brought on the late war, with its train of unprecedented calamities, but business men permit the statement to be made in print that they did it. In England it is said by the writing men that sons were willingly sacrificed in order that fathers might profit. There is no cruel, untruthful thing that does not masquerade in books, newspapers and plays as the crime of business.

Robert Grant, one of the most prominent of our writers, lately printed an article in a magazine under this heading: "The Blight that the Business Man Has Laid on American Life." And there was no protest. Indeed, business men hung their heads a little lower, and insisted a little less on the economy and intelligence they know to be necessary in public affairs.

One of the great corporations has done almost as much for agriculture as the Government itself. It was dragged before a court, and although the judges from the bench said the charges were untrue—although the witnesses from hundreds of different sections swore they were not—the company was fined fifty thousand dollars. Another corporation was fined twenty-four million dollars for rebating when the question of rebating could not, by any possible twist of the imagination, be dragged into the case. It was persecution, pure and simple, to oblige the writing men.

One day several men and women wearing mourning appeared before the offices of a well-known citizen of New York. Being asked why they were solemnly walking to and fro, they replied they were mourning for the women and children this man had murdered. The man had murdered no women and children: he is actually our greatest philanthropist and business man. Of all mortal men who have ever lived, he is probably the most useful, by reason of intelligent giving to the unfortunate.

I know an employer who, according to common report, pays better average wages than any other on the face of the earth. He is also the most liberal in welfare work: in providing homes for his men, in coaxing them to buy stock in his prosperous company at a lower rate than outsiders pay. He is constantly begging his employees to be thrifty, temperate, polite and creditable citizens. Some of his workmen, in eight hours, earn sixty dollars; the most incapable of them receive \$4.60 per day, and all these are implored to improve, and earn more. Yet thousands of writers abuse and annoy this man with untruthful accusations. Books have been written to malign him, and these are favorably reviewed. Congressional and church committees are appointed to investigate him, and their reports are unfair.

I can name many newspapers that have pursued street railway companies into bankruptcy with charges so unfair that the owners of the railways might have sued the newspapers for damages, and secured verdicts even

in courts saturated with prejudice against utility corporations. The people not only submit to this dangerous and expensive thing, but business men themselves do not take their own part.

A wholesale merchant told me the other day that he managed to get along with his employees, and pay his taxes, with some sort of good nature, but that committeemen calling on him every day, and demanding contributions he did not believe in, annoyed him more than any other thing with which he was called upon to deal. Other business men he knew, he declared, felt as he did, and said so privately with vigor.

Judge of my surprise when this fellow, within a week, appeared as captain of a team and made daily reports, at a mid-day luncheon, of his collections! I know he did not believe in the fund being collected; in his talk with me he had particularly cited it as unnecessary.

This is the attitude of business men toward public affairs. Their judgment is better than that of those in control, but the country lacks the advice of its best men because of plain cowardice. They believe it is cheaper to pay tribute than it is to fight. They hire disturbers to behave temporarily, instead of compelling them to behave permanently, as they might more easily do. It has been shown over and over that they contribute to both sides in politics, and are mistreated by both. And within a few days after such contributions are made, an investigating committee has all the facts and gives them out to the writing men.

Our literature is laughed at abroad, but American business is applauded everywhere. Yet it is our literary men who have most to say in public affairs. Business men who have learned practical and valuable lessons owe the country the benefit of their knowledge, but it does not get it. A journeyman who has advanced to foreman, superintendent or employer has much more valuable ideas about public affairs than any other type of man. Seven-tenths of our males above the age of thirty are, in one way and another, business men. The best of these are our safest and most useful citizens, but the country is managed without their advice. A congress of business men would not always be fair with other classes and interests, but it would be fairer than the present Congress of lawyers. Business does not always give full value, but its aver-



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age is higher than any other I know. A favorite charge of the writing men is that the country is ruled by business, whereas actually business does not get a square deal. When business forces a square deal, as it has been plainly invited to do, a good many foolish things that now go on will disappear.

There have been too many "drives" already, but I suggest another: Divide the country into districts, according to population, and raise five million dollars. Then turn the money over to an advertising agency to be used in the following manner:

Once a week, for a year, let there appear in every publication of real value a carefully prepared and truthful statement in defense of business and common sense generally. Within a few weeks such announcements would become features in the publications carrying them. People would read them with interest and profit. Business has a defense; let it be presented and paid for. Business is not the rogue we have been led to believe. On the contrary, its philosophy is the truest, fairest and most important in a world of rogues. It is said many useful corporations are on the verge of bankruptcy because of unnecessary and mischievous legislation to please newspapers. If the charge is true, let it be presented in a way people will understand.

In common with most writing men I have probably spread over a great deal of paper without stating clearly what I mean. I will therefore attempt to correct the fault by briefly summarizing what I have attempted to say:

1. Business men have better ability and philosophy, and are more useful than writers, soap box orators, politicians and statesmen.

2. We would be better off in all respects if business men would recover from their rank cowardice, and take control.

It isn't application of new and constructive principles we need. Our real need is to beat back to principles we have always known it is dangerous to neglect. And it is business men who know these safe principles best.

I never knew a great sentimentalist who had clear common sense. Somewhere he is an ass. Marx was; Rousseau was; Lenin is, whereas common sense is the first essential in the practical life of a worker. Business will starve on a diet that will fatten a writer. There can be no nonsense in a correct astronomical calculation; and, primarily, astronomy is a sailor's blue print, as common sense is the blue print of the great activity which feeds and clothes humanity, and preaches the best sermons to the young.

In the United States, particularly in recent years, we have rarely had a political leader who was not a gross

sentimentalist; whatever habits of thrift, common sense and economy the people naturally have, the leaders have tried to shame out of them. Other countries have had leaders who encouraged the economy, discipline and industry necessary to every individual or organization of individuals, but our most prominent statesmen have nearly all encouraged the people in bad habits.

The advice of business men is valuable in everything because they are not sentimentalists. They have learned the simple facts of life, and neglect nothing of value. In the search for good and true things, and application of them, business leads.

E. W. Howe.

#### Some Requirements of the Proposed Tax Revision.

I want to ask your permission to graze around with a little miscellaneous theory, and then make one or two theoretical points, the application of which I shall try to bring home a little later in the discussion.

The first of these is that any rational discussion of taxation must of course begin with a discussion of expenditure. That goes without saying; but it isn't, I think, sufficiently recognized that our tax problem, in so far as it depends upon expenditures, in greater part is conditioned by the expenditures of the future; not the expenditures of the past nor of the present fiscal year (which will be over before a new tax law can go into effect), but upon the relation of receipts to expenditures in the future, primarily in the fiscal year ending June 30, 1922. I want to call your attention to some of the relationships to be found in some of the estimates of that year. The Secretary of the Treasury, in submitting some of the various estimates, has laid down as his principle that it will be necessary in the future to levy four billions in taxes, that our budget must be built upon that assumption and that basis. Mr. Longworth has told us in the past what the administrative authorities on the Capitol Hill have done in the way of cutting estimates. The Republican leaders have promised it, and are very sincerely and earnestly endeavoring to cut those estimates to the bone.

The Secretary of the Treasury has said it in more elegant phraseology, but I say, and we all say, "More power to their elbows!" We can assume, therefore, that it is not necessary to provide for more than \$4,000,000,000 of tax revenue.

It so happens that the estimates of tax receipts, very conservatively made, allowing generously for shrinkage in income, shrinkage in profit, shrinkage in consumption for the fiscal year 1922, show probable tax receipts of \$4,000,-

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in the opinion of those men who are best qualified to speak about it, and making large allowance for shrinkage.

That \$4,000,000,000 would become, if we would keep the present tax law, which we are not to keep, \$6,650,000,000; about \$1,375,000,000 from the miscellaneous excise and other taxes, other than income taxes, and about \$350,000,000 from the customs duties, \$4,350,000,000 in all. That would be sixty per cent. from the income and profits tax, forty per cent. from the other taxes. Or, put in another form—inasmuch as about three-fourths of the miscellaneous taxes other than income and excess profits taxes may, I think, fairly be called taxes which are visited upon the consumer—about sixty per cent. from income and excess profits taxes, about thirty per cent. from taxes which may fairly be called consumption taxes, and about ten per cent. from miscellaneous taxes such as inheritance tax, stock tax, etc.

#### Tax Revision Demanded.

Now, keeping general figures in mind, if you make those proportions, let us turn to the question of tax revision. That the taxes should be revised is the conviction of everybody; and so far as I know, there has been no great difference of political opinion. The differences of opinion have rather been in parties than between parties. There is a universal agreement that one of the greatest evils is the high surtax. Our income surtaxes rise to sixty-five per cent., which, with a normal tax of eight per cent. makes 73 per cent., a tax impossible to collect in times of peace. These tax rates to which I call your attention were protested against, not only by representative Republican leaders, but by the Secretary of the Treasury and continually by myself and Mr. Kitchin, despite the opposition of the leaders raised on the floors of the two houses on several occasions.

I emphasize that only to call your attention to the fact that all those taxes are too high. Although they are working gravely evil results, although practically ninety per cent. of all the people who are best calculated and best equipped upon the subject agree unanimously that they are injurious and harmful and bad, although they threaten the very integrity and success of the income tax itself, although that has been known and agreed upon—the great problem is going to be to get them down to any figure within reasonable distance of the proper figure. It is not going to be possible. You will recall the measured and very careful words in which Mr. Longworth referred to this. You will see that he had this in mind, that there is going to be an exceedingly difficult, if not impossible, task to get them down as low as they should go.

Furthermore, any loss in the revenue to be derived, any loss attributable to the reduction of the surtaxes, will be a good deal more than made up by the increased customs duties. That particular gap will be filled and

Now, if we abolish the excess profits tax on corporations, the corporation will be subject only to corporation tax, and not surtax, whereas

will be more than filled by increases in protective duties which I regard as more or less inevitable.

The other grave evil in the tax system which needs correction is the excess profits tax. Here again there is almost unanimous agreement among business men that the excess profits tax shall be repealed. I take it that it will be repealed. On the other hand, it is interesting to note that those estimates of the Secretary of the Treasury which assigned \$2,800,000,000 to the excess profits tax and the income tax, counted on only \$450,000,000 from the excess profits tax. For the year 1918, it yielded close to \$2,505,000,000, which is shrinking very, very rapidly; and we are not counting on that in the future. These estimates of the Secretary of the Treasury which are regarded as really obnoxious maximum estimates assume only \$450,000,000 from an excess profits tax, and \$350,000,000 additional from the collection of back taxes, about which in the normal order of things there should be no difficulty, as they will in all probability be heavier than that.

Here again, I come to a conclusion similar to that reached in connection with the reduction of the surtaxes, namely, that any of the substitutes which we more or less must have, will easily fill the gap. I do not think it is a difficult job to fill the gap made by the abolition of excess profits tax. For instance, one or two associations have recommended a five or six per cent. additional income tax on corporations to take the place of excess profits tax. That would fill the gap. One or two other associations have recommended a tax on undistributed profits, to which Mr. Longworth referred.

At the present time we have normal income taxes rising to eight per cent., surtaxes under the income tax and ordinary business concerns other than corporations are subject to these two things, subject to normal taxes and surtaxes. The firm of J. Pierpont Morgan is a partnership, practically, because he pays those normal tax and surtax figures rising to these very high figures. We shall reduce those figures, but I think it is safe to assume we shall not do away with the surtaxes altogether. 000,000, excluding customs; or including customs, on the basis of the present law, of \$4,350,000,000. That is what the present tax law would yield.

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other competitive enterprises are subject to the tax and excess profits and surtaxes. That should create what should prove to be, in practice, an irresistible demand for some equalization tax on corporations of that kind, conceived in a spirit of fairness and reason, but nevertheless imposed. Nor do I hear any great opposition to such a tax from the representatives of corporations. A similar tax, for instance, has been introduced in Great Britain, putting an equalizing tax on corporations, roughly or generally equivalent to taxes imposed on other business enterprises.

Up to the present time, therefore, and for the future, I see no enormous problem of revenue, (if I may say that with due respect, particularly when we recall once more the basis on which I am discussing this). In the minds of the Republican leaders, I hope they will prove directly, it is a swollen and unnecessarily large basis.

Coming to these miscellaneous taxes, we have such taxes yielding about a hundred million a year. We have taxes on transportation, beverages, cigars, admissions and dues, fountain drinks and similar articles of food and drink, taxes on a great host of miscellaneous articles of sale, automobiles, musical instruments, candy, jewelry, etc., included in that miscellaneous group to which I referred a few moments ago.

With respect to that, there are taxes in that group that pretty nearly everybody agrees should be abolished. Here again, unless I am very greatly mistaken, I do not believe that the abolition is going to go a very great distance. The great yield, in this connection, is on tobacco. I do not believe that Congress is going to abandon the tax on tobacco; neither do I believe that Congress is going to abandon the tax on admissions; nor do I think they should abandon it. This is a personal opinion (as doubtless a good many of the others are) and some of you may differ with me. There are in this list of miscellaneous excise taxes, as I said a moment ago, a number of taxes which by their rates, are relatively unfair. There are a number of taxes which are enforced and administered very inefficiently. The amount of avoidance and evasion is very great, nor can it be collected without the expenditure of an amount of time and money, the use of a number of revenue agents which is out of all proportion to the importance of these taxes. In my opinion, a number of these miscellaneous taxes ought to be abolished.

As to the proposed sales tax, it has been proposed in many forms and varieties, and there is a very great deal that may fairly and properly be said for it. Most of the speakers that follow me, and I fancy most of the people that I am addressing, are in favor of such a tax. I am opposed to it—not opposed in the sense that I think it is a vicious and bad form of taxation, not opposed to it under all circumstances. I can well conceive of situations in which I would be heartily in favor of it, but for the reasons that I have rather slowly come to, and those which I shall state in a moment, I do not believe it is either necessary or called

for at the present time. I have tried to point out from figures that it is not needed physically or financially. If introduced, it will come as an additional tax, an unnecessary tax. I have tried to talk theory to you in terms of figures. Now it has frequently happened that when new and good taxes have been invented, the taxes simply proved new and additional taxes, that they simply made way for expenditures which would not otherwise have been made, that they will make relatively easy the passage of appropriations that would otherwise have been blocked. You gentlemen talk very properly (and any sensible man obviously would sympathize with you) about the necessity of economy. There is, of course, every necessity for it—moral necessity because the lack of it corrupts public service in ways other than financial ways—necessity for it in a thousand directions, and in a thousand ways. But do you know the greatest practical effective check on public extravagance? It is the onerousness of taxes. Do you know how most quickly and most successfully you can release the barrier that holds down public expenditure? It is to make facile and easy new taxes.

A general sales tax, among its other virtues and advantageous qualities, would be relatively a simple tax to enforce and administer. I think it would be an inexpensive tax. I believe the item of expense would be in fact negligible. I don't believe the tax would enforce itself. I believe if we enforced this tax, it would add a considerable burden. I do not want to exaggerate, but I do not want to omit it. The addition of a general sales tax would create a million or a million and a quarter of new taxpayers to be watched. It is not necessary for the most part to watch, closely in any extensive way, the larger concerns, the fixed established methods of doing business. The honesty of the taxpayer is very much greater than most people think or assume, but we have to think about this situation. What is now happening to these little fountain drinks taxes? What is happening to the proprietary medicine taxes? They are being very widely evaded because of the small, casual perhaps kind of taxpayers that are subject to the taxation, and because of their lack of books and that sort of thing.

If you get a general sales tax, (even though the method of administration would suggest that you exempt those sales not more than a thousand a month or five hundred dollars a month) you are going to have a wide body of taxpayers; and if you don't want evasion, you must spend a considerable amount of money, and you must put a considerable number of agents to supervise and check up those returns, and that would be an additional burden on the machine that ought not to be subjected to new burdens.

Another point I personally cannot assure myself on: It is a fact that it would be imposed on each transfer. Now as business is organized to-day, there are frequently in competition single processed industries brought about by specialization, because some

man can do one thing particularly well. That man is frequently in competition with industries that include under one ownership several processes.

Now I cannot for the life of me see, if in one of these lines of business the tax is to be imposed with each turnover, why that will not give a real premium to the combined industry. I have, as I have frequently stated, no antagonism to combination if the thing proves its effectiveness, but I have very great reluctance to in any way putting a premium on combination. I think if we are going to put a premium on, we must look at the matter judicially and impartially, whatever may be your attitude toward this industry which includes under one management two or more processes. As you know, these developments of combinations make a very grave social problem. The larger the number of your small independent business men—the larger the group of men so well represented by farmers, so well represented by repair men, small merchants, etc., the healthier must be your economical and political life.

The sales tax, moreover, as every other tax, is presented in very many different forms, and for different and conflicting reasons. I don't think it is fair for an opponent to practice on that and attempt to make too much of it. It is perfectly natural and will happen to any tax that is being advocated by different people.

Now for various reasons from the standpoint of the advocates, there is a great difference of opinion on the tax on the sale of merchandise. That is a good thing, but it has a very grave objection. It does not apply to many forms of business enterprise, which should be taxed just as much and just as equitably as a man who sells clothes and commodities. I hate to bring in any suggestion of "pointing the finger of scorn." Yet it would be very difficult to apply a sales tax to bankers without being terrifically unjust, and yet, if it were not applied to them, they would be exempt. It would not touch the advertising in

newspapers. It would not touch your plumber when he sent you a bill for \$15 for an hour's work which consisted of turning a little faucet here and another one there. In other words, the tax on wares and goods and commodities ignores certain types of business that have have no sound reason for exemption. I have not the time to emphasize that further; but I want you to think about it, not in the sense of class animosity, but as the effect of a new tax.

Finally, I have not referred to the principal argument that college professors are supposed to use. I have said nothing about shifting the tax upon the dear consumer! Let me call your attention to this: We have at the present time approximately a thirty per cent. tax and we will have, in 1922, if we keep our present law, a per cent. almost or past forty per cent. That is not a lop-sided system which exempts the consumer and the masses. The consumer and the masses are paying a very large share direct, on the so-called consumption tax, to say nothing of that portion of the income and excess profits tax which is shifted upon them. It is a wholesome thing that everybody in the community should be called upon to pay taxes, but there is no reason why they should be called upon to pay more than forty per cent. on that basis.

The sales tax as it now stands—goods, wares and commodities—is paid by the producer and is not imposed in any way that the consumer or producer actually or consciously feel.

It is frequently stated that the Philippine people don't know that there is such a thing as a tax. I believe it is a helpful and wholesome thing that the people should know they are paying some tax. Were this taken into account, I believe the fact would develop that we can get along physically easily without it, and if the Republican managers cut down the appropriation, just so much more I am led to my conclusion under the present circumstances that the balance tips against the sales tax.

Thomas S. Adams.

#### STRAIGHT LINE METHODS

## The Business Graphics of ERNST & ERNST

—make visible at a glance all progress or decline. They locate weakness and waste; disclose hidden sources of revenue; suggest balance and point out logical development. It is impossible to avoid their mathematical conclusions. They are simple, definite, final.

Ernst and Ernst Business Graphics are the work of a large and highly specialized department. The preparation of charts is based on sound engineering and accounting principles. These charts reduce to a comparable basis, instantly visible, all elements of a business of whatever magnitude. And by the use of simple standardized methods, the actual preparation of charts is made possible and practical by the clerks of your own office.

Our pamphlet on "Business Graphics," with sample charts in colors, to executives or managers on request.

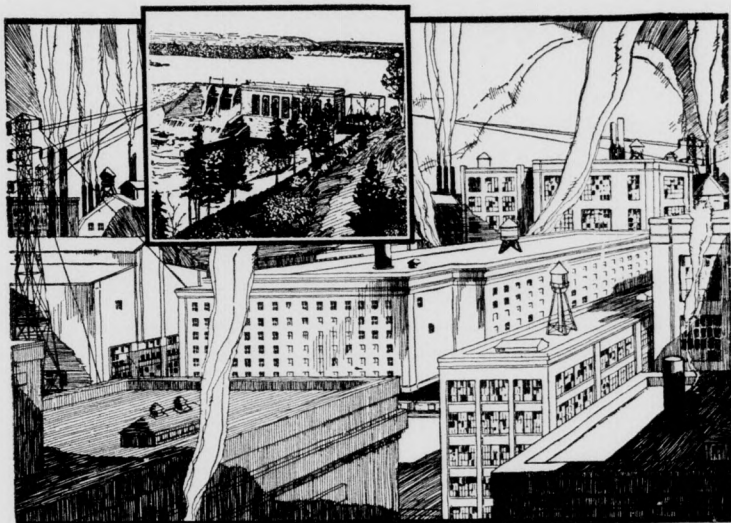
**ERNST & ERNST**  
AUDITS - SYSTEMS  
TAX SERVICE

Grand  
Rapids  
304 Nat'l City  
Bank Bldg.

Detroit  
Dime Bank  
Bldg.

OFFICES IN 23 OTHER CITIES  
STRAIGHT LINE METHODS

# 2,000 Factories Hum With Power from Consumers Power Company



IN Southern Michigan alone, Consumers Power Company supplies 2000 factories with power to manufacture the fundamental necessities of human life—food, clothing, furniture and similar products.

Moreover, in a rich territory of 800,000 people, Consumers Power Company is supplying 170,000 homes with gas and electricity.

## A Profitable Opportunity for You

Throughout this vast territory the demand for power has increased to such an extent that Consumers Power Company needs to develop its 200,000 available horse-power from its facilities at 28 dam sites along the Au Sable, Muskegon, Manistee, Grand and Kalamazoo Rivers. The customers to use this power are ready and waiting. You are offered the opportunity of investing in this profitable enterprise.

### Preferred Stock Pays 7.37% Dividends

So vast are the resources of Consumers Power Company, and so splendid its record of achievement that it could raise the needed funds for this new development in the big financial centers of the country, where it has raised money in the past. But times are changing. Public Utility enterprises are coming more and more to be owned by the people in the communities they serve. Consumers Power Company prefers to offer this stock issue first to the people of its home state.

### Share in the Development of Michigan

By helping develop home industries you will have a profitable income from an absolutely sure and secure investment. Your money will be right under your own eye, where you can watch it at work.

### Dividends Are Paid Quarterly

Four dividend checks a year, one every three months, will reach you promptly through the mail. Whether your salary stops or continues, the dividend checks keep coming. Remember, also, that these dividends are on Preferred Stock, which adds to the security of your investment, for Preferred dividends must be paid before any dividends may be paid on the common stock.

*For further information telephone Main 797 and ask for Mr. N. S. Dempsey—inquire in the lobby of the Company's office at 129-131 Pearl Street—ask any of our employees—or fill in the coupon.*

## Consumers Power Company

129-131 Pearl Street

GRAND RAPIDS, MICHIGAN

22b

### Read These Easy Terms of Offering:

**Plan No. 1** (Cash Payment.) Under this plan we offer the 7% Cumulative Preferred Stock of Consumers Power Company at \$95 per share and accrued dividend to date of payment for stock.

—OR—

**Plan No. 2** (Time Payment.) Under this plan we offer the 7% Cumulative Preferred Stock of Consumers Power Company at \$95 per share on a time payment plan; \$10 per share payable at the time of purchase; \$10 per share each month for seven months, and \$15 for the final payment. We agree to pay interest at the rate of 7% per annum on the monthly installments paid to us, this interest to be credited to the purchaser on the books of the Company. Dividends from the last dividend date prior to the final payment will be charged to the purchaser and an adjustment made. No more than 25 shares may be purchased by any person under this time offering.

Purchasers under this plan have the option of withdrawing all partial payments at any time prior to the date of final payment for the stock, on 10 days' notice, and in the event of such withdrawal, the Company agrees to pay 3% interest on the amounts paid in up to date of notice of withdrawal.

### You Need Pay Only \$10 Per Share Down and the Balance Monthly

While you draw interest at 7 per cent on money you pay until you own the stock.

Ask any of our employees to tell you about this Preferred Stock issue of Consumers Power Company. They will give you details.

### Consumers Power Company

Gentlemen:—Please send me full information regarding your 7% Cumulative Preferred Stock. It is understood that this request places me under no obligation to purchase.

Name .....

Address .....



**Michigan Retail Hardware Association.**  
 President—Norman G. Popp, Saginaw.  
 Vice-President—Chas. J. Sturmer, Port Huron.  
 Secretary—Arthur J. Scott, Marine City.  
 Treasurer—William Moore, Detroit.

#### Handling Sporting Goods Trade in Spring Months.

Written for the Tradesman.

With the first hint of spring the boys begin playing marbles on the street corners. That marks the real opening up of the sporting goods trade. It is a tacit notice to the hardware dealer who handles sporting goods that it is time for him to be up and doing.

There are some points worth remembering in handling this trade. One is that enthusiasts for one or another of the popular outdoor sports will pretty nearly always give first call to the merchant who takes a real personal interest in the game.

"Get into the game" is one of the first pointers for the hardware dealer who wants to make his sporting goods department the big thing it should be.

This does not mean that the hardware dealer must or should devote an extravagant amount of time to amateur athletics or professional sport. But he should try to cultivate a real interest in sport, and to become well posted on its various phases. He should know the salient principles and the more important rules governing baseball, cricket, football, lacrosse, lawn bowling, and other sports.

Often the merchant can do this by proxy, through the medium of a wide-awake clerk who is also a sporting enthusiast. If the store is departmentized, always try to get a good man of this type to look after the sporting goods. If a member of the staff shows an interest along this line, even if to begin with he isn't very well posted, do everything you can to stimulate his interest and make his information on sporting topics accurate and up-to-date. For a man with a special interest of this sort, who is also a dependable and capable salesman, is an asset to any hardware store. He will be all the better sporting goods salesman for a keen personal interest in the practical use of the lines he handles.

The hardware dealer who realizes this feature of the sporting goods trade has grasped one of the most important points in catering to this class of business.

It pays to be sympathetic, to be interested, to be enthusiastic. The merchant who regards the sale of sporting goods as a mere money-making venture can never reap the returns which come to the merchant who takes a keen personal interest in every movement in connection with outdoor sport or amateur athletics. In

this line of trade at least the mixer has a distinct advantage over the money-grubber.

With an early spring, sports of all kinds are livening up. In every town and city and village, the season's program of outdoor sport is being discussed. Clubs and associations are getting into action; and already the angler is trying his hook and line.

An important point in catering to the spring trade is to move the sporting goods stock toward the front of the store. Throughout the winter months, the sporting goods lines that are now seasonable have, naturally, been kept in the background. But a great essential in selling sporting goods is to display them prominently. Most enthusiasts are young, and hence creatures of impulse; and a window display will be apt to result in a prompt and unpremeditated purchase, provided the display is put together in a shape to appeal to the passer-by.

It is, of course, difficult to find room, in the average hardware store, for the many lines which, in the spring months, require to be shown prominently. In the next few weeks and months, paints should be played up, garden tools featured, stoves require attention, and so on. It becomes practically impossible to give every one of these timely lines all the display space it requires.

Nevertheless, by frequently changing the window displays a lot of different lines can be shown in the next month, and the buying public appealed to from a great many different angles. And in this connection sporting goods should be played up as prominently as possible.

Of course the most effective method of giving prominence to any line is window display. Here is where brain work helps to make up for limited display facilities, and enables a good display to accomplish in a couple of days what an ordinary average display couldn't achieve in as many weeks.

The primary object is, not just to

#### Sand Lime Brick

Nothing as Durable  
 Nothing as Fireproof  
 Makes Structures Beautiful  
 No Painting  
 No Cost for Repairs  
 Fire Proof  
 Weather Proof  
 Warm in Winter  
 Cool in Summer

#### Brick is Everlasting

Grande Brick Co., Grand Rapids  
 So. Mich. Brick Co., Kalamazoo  
 Saginaw Brick Co., Saginaw  
 Jackson-Jansing Brick Co., Rives Junction

## Brown & Sehler Co.

"Home of Sunbeam Goods"

Manufacturers of

## HARNESS, HORSE COLLARS

Jobbers in

Saddlery Hardware, Blankets, Robes, Summer Goods, Mackinaws, Sheep-Lined and Blanket-Lined Coats, Sweaters, Shirts, Socks, Farm Machinery and Garden Tools, Automobile Tires and Tubes, and a Full Line of Automobile Accessories.

GRAND RAPIDS, MICHIGAN

## Michigan Hardware Co.

Exclusively Wholesale

Grand Rapids, Mich.

## TAKING INVENTORY

Ask about our way.

BARLOW BROS. Grand Rapids, Mich.

We are making a special offer on  
**Agricultural Hydrated Lime**  
 in less than car lots.

A. B. KNOWLSON CO.  
 Grand Rapids Michigan

*Henry Smith*  
**FLORIST**  
 139-141 Monroe St.  
 Both Phones  
 GRAND RAPIDS, MICH.

## Pioneer Broom Co.

Amsterdam, N. Y.

Makers of

### High Grade Brooms

Michigan Jobbers:

Symons & Moffett Co., Flint  
 Sturgis Grocery Co., Sturgis  
 Moulton Grocer Co., Muskegon

Ask for "Comet," "Banker,"  
 "Mohawk" or "Pioneer"  
 brands.

Krekel-Goetz Sales & Supply Co  
 Grand Rapids, Mich.  
 Michigan Representatives

## Foster, Stevens & Co.

### Wholesale Hardware

157-159 Monroe Ave. :: 151 to 161 Louis N. W.

Grand Rapids, Mich.

put the goods where they will be seen, but to induce the passer-by to see the goods. There is a decided difference, be it remembered. Anybody can arrange baseball or lacrosse equipment, fishing tackle or other lines, in a window; but it takes a certain amount of genius to display these lines so that they will make an extra strong appeal to the person in the street.

Put punch into your display. Give it the added touch which spells distinction and attracts and rivets attention. For instance, a dummy figure handling the bat or wearing the gloves will instantly catch the attention of the passer-by. Catchy ideas of this sort can often be worked out by the ingenious window dresser; and they are all the more worth while if you can afford to give this line only a limited amount of window display.

Then give some attention to interior arrangements of the goods. Interior display has a far greater advertising value than a lot of merchants imagine. Try to display the goods, not merely where customers can see them, but where they can examine them and handle them. The baseball enthusiast likes to feel the mit or the bat, the angler to handle the new rod. The mere touch of these things makes a strong appeal to the enthusiast and stimulates the desire to purchase.

Where a store has a wide open space between counters, many sporting goods lines can be arranged or displayed in racks down the middle of the store, preferably close to the entrance. If a customer sees something that interests him, he will usually stop to examine it; and this display of interest is ample hint to the wideawake sporting goods salesman that it is up to him to get busy. Quite often a study of the interior store arrangements will disclose nooks and corners, unoccupied spaces of one sort or another, where fishing rods, baseball equipment, etc., can be advantageously displayed.

Incidentally, never forget that it pays to keep the goods bright and clean. The young fellow who is buying a baseball or the older chap who wants a fishing rod are alike in wishing new goods—goods that are thoroughly, unquestionably new. Dirt and dust are hints of age, and carry with them a suggestion of possible defects.

It pays, too, to overhaul the stock regularly, to see that the goods are in condition. The jointed fishing rod that refuses to connect, for instance, is apt to throw suspicion on the entire stock.

For a spring beginning, it is often advisable to lead off with fishing tackle. Angling is one of the earliest and most popular of spring pastimes outdoors. The angler on the local dock may get only a few worthless fish, but he has a lot of excitement getting them. And he is very much interested in securing the right sort of equipment to enhance his enjoyment.

Here is a chance to start your spring sporting goods campaign with a realistic bit of display. Get a few weatherbeaten bits of timber, rig up a dock, spread on the floor of your window a sheet of glass edged with sand, mud or dry leaves and twigs

and set your dummy on the edge of the dock with line and rod ready to cast. I doubt if there is an angler or would-be angler in your town who wouldn't stop and seriously ponder the appeal of such a display, and who wouldn't be attracted by this realistic feature to the actual goods shown in the background.

Fishing rods should always be shown jointed. There is a reason: the average customer before he buys likes to see how the rod balances and hangs. Where the salesman has to put the rod together every time he is making a sale, the selling of rods is a slow process. Feature the higher priced rods. The cheaper rods sell readily enough; try always to sell the best, and hold the cheaper article in reserve to be brought out sooner than miss a sale.

Incidentally, a pillar in the center of the store makes a very good display medium for rods, stood on end and held in place by a surrounding rack.

It is a good, safe rule, when a sale is made, to deliver the actual article shown and demonstrated to the customer. Follow the same rule with regard to reels, replacing the article sold with another from the reserve stock. In this way an accumulation of shopworn goods is avoided.

After the fishing tackle display the later goods can be featured. Baseball comes next in line; then tennis goods, canoeing outfits, motor boat supplies, etc.

And remember, always, the importance of being in touch personally with as many as possible of the local sporting and amateur athletic activities of your community. The sporting goods dealer who gets into the game is the one who does the business.

Vocitir Lauriston.

#### The Dooleys Are Headed This Way.

Ft. Worth, Fla., March 22—We leave here on the 23d via Washington, D. C., and New York, for home. I am glad to say I am very much better and have had very little asthma this winter. They sure have a wonderful climate here, lots of flowers and the home of citrus fruits—they say the best grown in the world and I believe they are. Whether they are right in saying so, sugar is not used or needed in using the Indian River orange. Same is never true of the grape fruit. If we could only have this climate at home! Many Grand Rapids people have wintered here. Over half have bought and built here and come for four months each year. Real estate is certainly active in Palm Beach, West and South Palm Beach, Kelsey City, eight miles North of Palm Beach and Lake Worth, "The Wonder City" as it is called. It is also seven miles South of Palm Beach. The ocean boulevard and Dixie highway, both paralleling each other, are one mile apart. This city is on beautiful Lake Worth, which parallels the ocean, one mile wide and nearly forty miles long, with a strip of land one-fourth mile between the Lake and the Atlantic. A free bridge over Lake Worth to the ocean makes this, indeed, a most beautiful and desirable location. This city is just ready to build a casino and bath house at a cost of \$100,000. The money is available and they begin at an early date for its construction. Lake Worth has a very beautiful bathing beach at this point. The water yesterday was grand. Temperature, 81 degrees. The Northerners are now many of them leaving for home. Some remain all summer here, but for me "Michigan, My Michigan." J. J. Dooley.

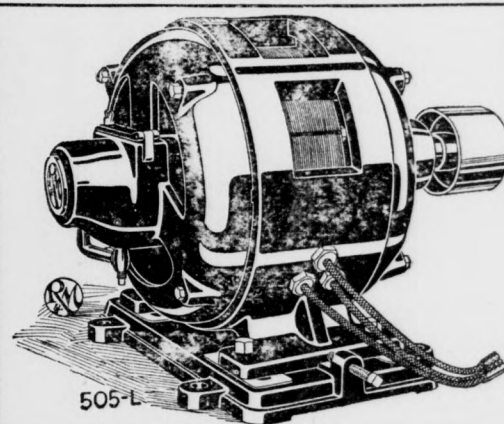


## Flat Opening Loose Leaf Devices

We carry in stock and manufacture all styles and sizes in Loose Leaf Devices. We sell direct to you.

*THE* **Proudfoot**  
**LOOSE LEAF CO.**

GRAND RAPIDS, MICHIGAN



## Motor Rewinding and Repairing

We carry a complete stock of Robbins-Myers Motors for which we are sole agents for Michigan.

We have a fair stock of second hand motors.

**W. M. Ackerman Electric Co.**  
549 Pine Ave., Grand Rapids  
Citizens 4294 Bell 288

## Signs of the Times Are Electric Signs

Progressive merchants and manufacturers now realize the value of Electric Advertising.

We furnish you with sketches, prices and operating cost for the asking.

**THE POWER CO.**

Bell M 797

Citizens 4261

## EVEREADY STORAGE BATTERY

PEP

Guaranteed 1½ years and a size for YOUR car

**SHERWOOD HALL CO., LTD.**  
Distributors  
Local Service Station,  
Quality Tire Shop,  
117 Island Street,  
Grand Rapids, Michigan.

# TANGLEFOOT PRODUCTS

STICKY FLY PAPER, STICKY FLY RIBBON,  
TREE TANGLEFOOT, ROACH AND ANT POWDER.

**THE O & W. THUM CO., MANUFACTURERS.**  
GRAND RAPIDS, MICH. WALKERVILLE, CANADA.



Store and Window

## AWNINGS

made to order of white or khaki duck, plain and fancy stripes.

Auto Tents, Cots, Chairs, Etc.

Send for booklet.

**CHAS. A. COYE, Inc.**  
GRAND RAPIDS, MICHIGAN

## WM. D. BATT FURS

Hides  
Wool and Tallow

28-30 Louis St.

Grand Rapids, Michigan

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# Raisin Company Starts Campaign In Local Territory

*Intensive advertising effort  
to make Raisin-Food replace  
national use of cosmetics.*

Announcing the largest Sun-Maid advertising campaign ever launched in American newspapers, Stanley Q. Grady, General Sales Manager of the California Associated Raisin Company, states:

"We are glad to reveal the first signs of returning prosperity to the eyes of the waiting food-trade.

"We feel this is shown by the gigantic Sun-Maid Raisin advertising campaign in progress among newspapers from coast to coast.

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## SUN - MAID RAISINS

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"The purpose of this mighty campaign is not only to revive the demand for raisins but also to increase their consumption to a degree unheard of before in this country.

"This is possible, because the raisin consumption per person in the United States is three pounds as against six pounds per person in Great Britain.

"Many new ways of using raisins in daily dishes are urged today. Millions of women are writing us for recipe books especially since recently informed that raisins because of the assimilable iron contained are the best natural beauty food and better than any cosmetic for the rosy complexion.

"This means that the merchants who sell raisins will get this year a great many more dollars that formerly went for face powders, lip sticks, rouges and other artificial beautifiers. These are wonderful prospects in sight for distributors of raisins in all forms. This is the Sun-Maid Year.

"The early response to our advertising is already showing in increased receipts to merchants who co-operate by featuring Sun-Maid raisins, raisin bread, pie, candies and other raisin specialties.

"We are receiving requests daily from merchants who seek to avail of our dealer's helps and local advertising service. We are glad to furnish this selling aid to those who ask it."

The immediate success of this nation-wide Sun-Maid Advertising campaign has already been felt in this territory, according to reports of local merchants. The only complaint that seems to be heard anywhere is the natural protest of some merchants who were caught unawares by the demand and are short-handed in raisin supplies.

It is quite encouraging to see national food-producers like the California Associated Raisin Company turning to printer's ink in order to restore their domestic markets instead of clamoring for a political tariff.

To enlarge the basis consumer-demand is the most sensible policy that can be adopted by any producer of food or other commodities. Therefore, this policy adopted by the California Associated Raisin Co. is to be heartily commended by the well wishers of the trade.

That these California raisin-growers could easily curtail their production this year, as done by many producers of other commodities is very plainly seen. Such methods of restricting their output could easily net these growers a profit, although it would not be for the sound benefit of the trade and consumers at large.

Instead, these California vineyardists chose to increase the consumer-demand for their raisins—to increase the use of raisins on the daily family table. This is a policy which benefits not only the producers but the distributing trade and the consumers as well.

This far-sighted policy is in line with another policy recently adopted by these California raisin growers to market their product directly to wholesalers and retailers who sell raisins and raisin-products. This did away with broker's speculative profits and insured a greater return to the persons who actually sell raisins.

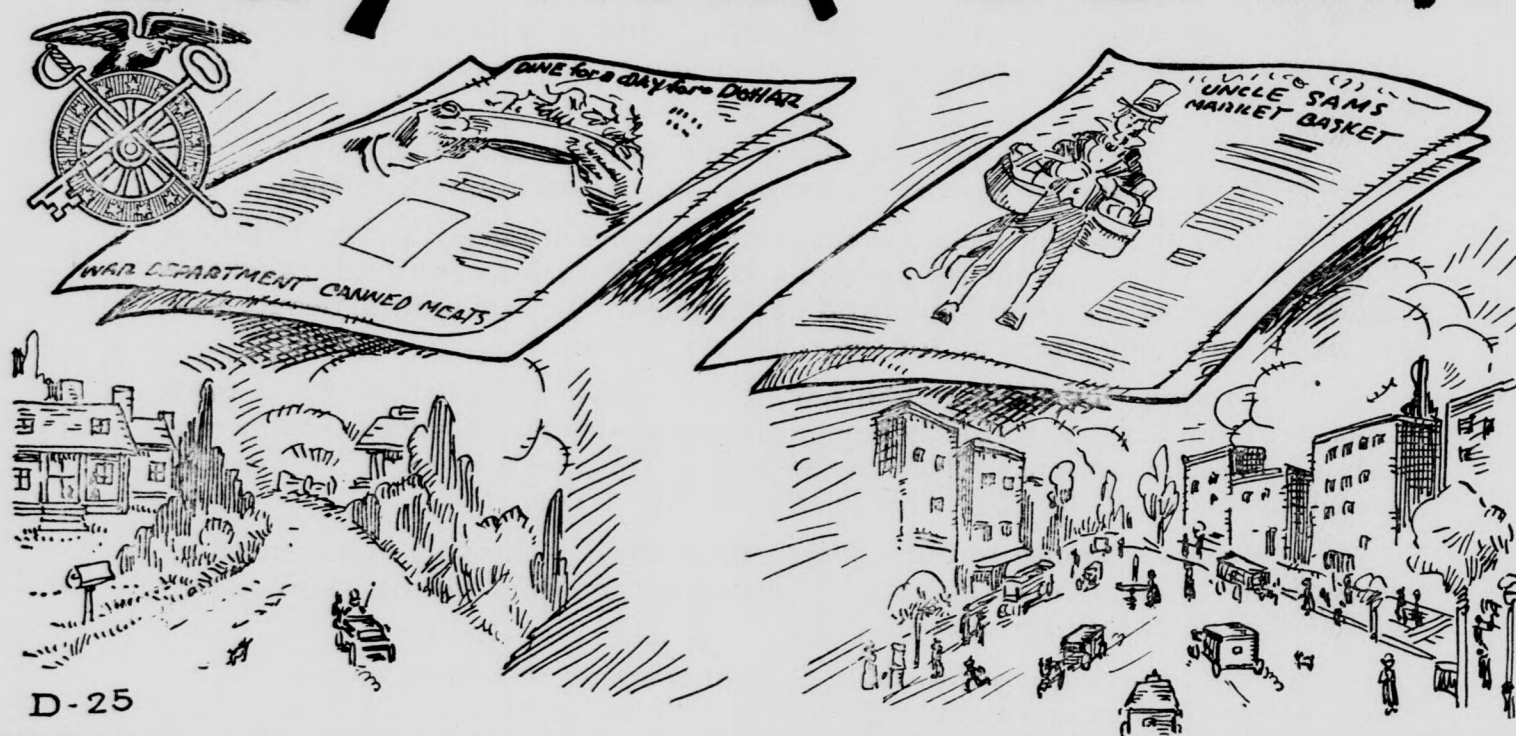
Needless to say, a considerate policy like this meets with the appreciation of the trade, which is extending every possible sign of co-operation to the California raisin-growers who are in the van of national producers seeking to return prosperity to the food-trade of America.

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# SUN - MAID RAISINS

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# Buy WAR DEPART



D-25

If there's a community in this great big country that has not heard of the enormous sales of War Department Canned Meats now in progress, it isn't the fault of the Government.

A vigorous, intensive campaign has been carried on in newspapers, in every town, large and small, and people of all classes have bought millions of dollars worth of these delicious meats.

They realize there are **big savings** in buying this nourishing food. They see the advantage of having a big supply constantly on hand for every emergency and buy in quantity.

Can you, as a far sighted business man, afford to ignore the **demand** of the public to **help them reduce living costs**?

Sell them what they **want**—secure **and retain** their good will—it is priceless.

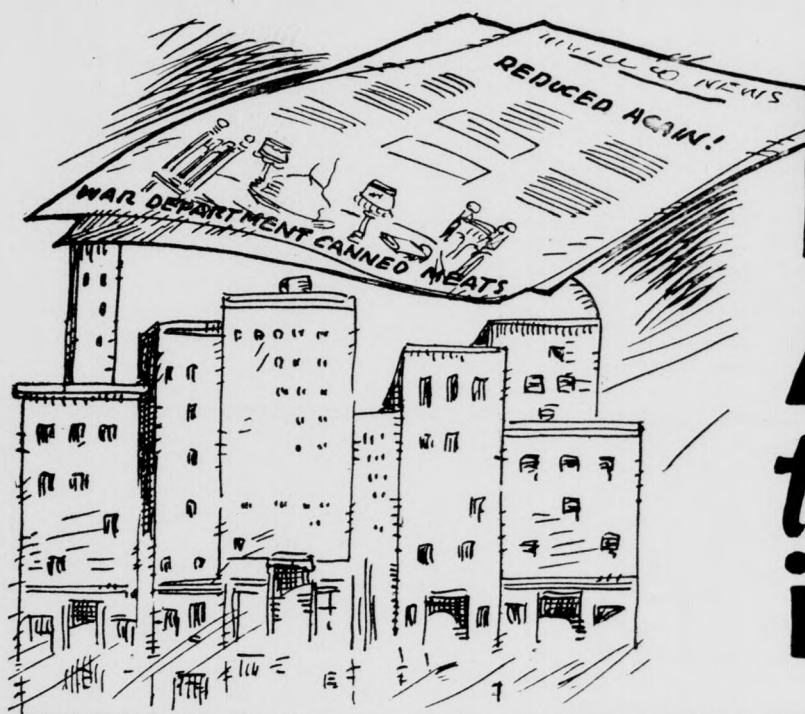
Hang out your "War Department Meat" sign and profit by the experience of thousands of live dealers who are catering to millions of satisfied buyers.

Order immediately from the nearest Depot Quartermaster and **prepare for the rush** that is bound to come.

# BUY WAR DEPARTMENT

*Buy it by the Carload—Freight prepaid*

# MENT CANNED MEATS



## Realize on the Advertising the Government is doing.

### Note the New Wholesale Prices

Minimum Order Accepted \$250

These prices are subject to the discounts named in this advertisement.

#### CORNED BEEF

No. 1 cans	15c per can	1-lb. cans	18c per can
No. 2 cans	27c per can	6-lb. cans	\$1.00 per can

#### CORNED BEEF HASH

1-lb. cans	15c per can
2-lb. cans	30c per can

#### ROAST BEEF

2-lb. cans	24c per can
6-lb. cans	70c per can

#### TABLE OF DISCOUNTS:

\$ 250.00 to \$1,000	Net
1,001.00 to 2,500	5%
2,501.00 to 4,000	10%
4,001.00 and over	20%

If value of full carload (shipped at Government expense) is less than \$4,001 then 20% discount will be allowed on the value of the carload.

#### CUMULATIVE PURCHASES COUNT

To stimulate purchases of carload lots and to promote sales in large quantities, further discounts as follows are authorized to customers ordering or re-ordering in carload lots.

When purchases reach \$ 50,001	24% net to prevail	When purchases reach \$ 500,001	32% net to prevail
When purchases reach 100,001	28% net to prevail	When purchases reach 1,000,001 and over	35% net to prevail

The foregoing means that the total purchase by a customer in carload lots from time to time will be taken into consideration and the proper discount applied on the sum of all the purchases, including the first carload lot.

**Credit Sales**—Depot Quartermasters are authorized to sell surplus canned meats for cash, bankers acceptance, or on not to exceed ninety (90) days straight credit in the commercial sense. Credit will be extended only to those individuals, firms or charitable organizations which can establish a satisfactory credit rating (Dun's, Bradstreet's or Banks), or municipalities having a bona-fide purchasing organization. The credit risk in each case is left to the decision of the Depot Quartermaster.

**Freight Prepaid**—Shipments of not less than carload lots will be made at Government expense to any point in the United States outside a radius of 20 miles of the point of storage from which shipment is made. The Government will not be liable for any demurrage, or switching charges that may accrue after goods are loaded for shipment. Prices quoted are in all cases f. o. b. storage point, with freight prepaid, as above specified on carload lots.

#### Samples on Request

The Depot Quartermaster in your district will, on receipt of price of samples wanted and postage costs, be glad to send same to prospective purchasers in their respective zones.

### SURPLUS PROPERTY BRANCH

Office of the Quartermaster General  
Munitions Building, Washington, D. C.

#### Guaranteed Condition

The Government guarantees to deliver all meats in perfect condition. The most rigid inspection will be made of each shipment before it leaves point of storage, thus insuring full protection to all purchasers.

Dealers' orders should be sent to Depot Quartermaster at the following addresses:

Brooklyn, N. Y., 59th St. and First Ave.  
Boston, Mass., Army Supply Base.  
Chicago, Ill., 1819 W. 39th St.

Atlanta, Ga., Transportation Bldg.  
San Antonio, Tex.  
San Francisco, Calif.

# CANNED MEATS

*Buy it by the Carload-Freight prepaid*



### Believe Emergency Tariff Not Needed At This Time.

Grandville, March 29—There is a time for all things. A time for labor, a time for dancing, a time for feasting, and a time for thinking. This latter is what is keeping some of our solons awake nights at Washington, thinking how to pull the American Nation out of the kinks, readjusting her numerous ill conditions because of the late unpleasantness across the seas. We fought a war the results of which, although adjudged a victory, have left Uncle Sam in a quagmire of debt, with only here and there a loophole for ex-trication.

The master minds of the Nation are thinking, this thinking resulting in a resolve that one thing most desirable at this stage in the game of politics is a return to the pre-war days when a protective tariff saved the American market to the American producer, which was all right and sensible in whatever light one views it, but that in order to bring the Nation out of the mire, and especially the American farmer, is to enact an emergency tariff at the present time is by no means clear.

That a heavy tariff has power to regulate all our trade evils; has, in fact, that gift which will give the American consumer and producer equal rights and improved conditions all over the country is open to question. Certain conditions produce certain results. In the days before the war conditions confronting us were not the same as those now extant. In the days of the McKinley and the Payne-Aldrich tariff we had the whole world to contend with in the open market, and these tariffs were necessary for the protection of our people against the products of foreign pauper labor.

No such condition confronts the Nation to-day. A larger part of the old world is not producing enough for its own consumption and anxiously looks to America for aid in saving the starving millions abroad. At such a time as this it does seem as though a high tariff, if enacted, will surely disappoint its makers, and bring chagrin and anger rather than cheer to the American farmer. It certainly will not have power to better the farmer's lot, since our home market is already overstocked with home products which need to seek an outlet abroad.

It is, indeed, a very critical condition confronting our law makers. The American consumer has been the under dog in the fight during the past three and more years, and he is not disposed to see anything enacted into law that will again enhance prices. It will be very unwise to rush tariff legislation at the present time. A little deliberation, even though some may deride the need for going slow, would seem to be the part of wisdom.

Other legislation, aside from that of the tariff, might well come in first, while conditions are as they are. Far better use deliberation now than to repent later because of hasty enactment of laws which may prove in the nature of a boomerang later on.

The surplus of farm products in this country needs a foreign market, not home protection. It will be found a matter of impossibility to protect the American farmer against himself as this new emergency tariff proposes to do. The slump in prices was not caused by imports of food stuffs, but because of over production at home. To make business better the products of the home-grower must find a market outside the country. This the proposed emergency tariff will not do.

In normal times protective tariffs have been of wonderful benefit to American manufacturers and agriculturists, but we are not experiencing normal conditions to-day. The statesmanship that saw in tariff protection a panacea for free trade destructiveness to American business is not the statesmanship that will win out to-day. Different evils require different remedies, and there must be enacted laws

from a far different point of view than that of ten years ago.

No doubt, after the disruptions and inconveniences caused by the six years of world war are smoothed out, there will be a need for effective tariff legislation, and when that time comes, be it far or near, the Fordneys and Penroses will come into their own. For the present, hold on, gentlemen. Don't move too fast and get the cart before the horse. It is imperative that we make no mistakes at the very outset of re-regulating the business of the Nation.

Fortunate, indeed, for America had she at this crucial moment of her existence another Abraham Lincoln, who could pierce the future and lead our people out of their present troubles into the land of promise. We are not so blessed, however, consequently must work out our salvation through the tools we have to work with.

How the tariff can help the farmer

under present conditions is incomprehensible to the ordinary man. At any rate a little reflection will convince even the most pro-tariff man in Congress that the outlook for such a tariff as is meditated will have no effect whatever to relieve the situation either among farmers or other business men.

The old saying, "G slow and learn to peddle," might well be heeded by those optimists who see prosperity in a rushed through tariff bill which may well prove a stumbling block rather than an urge in the direction of a resumption of big business. No doubt protective tariffs have served a useful purpose in the past, and every indication points to the time when they will again serve a useful purpose, but right now conditions are such as to call a halt to all tariff tinkering until some of the kinks produced by world war conditions are straightened out, as they will undoubtedly be straightened out during the present administration

if the hotheads are curbed and reason and common sense prevail.

Old Timer.

### No Proof of It.

Senator Knox was once compelled by financial affairs to visit a boom town in the West.

In the evening, as he sat in the office of the corrugated iron hotel trying to digest a dinner of salt pork and beans the landlord thrust a three-cent cigar into his hand and said:

"I sartinly am proud of Boomville! Would you believe it, sir, that two years ago there wasn't no town here at all?"

"Humph," said Senator Knox, "and what makes you think there is one here now?"

## Service To The Business Public

Manufacturers of Office Appliances offer a unique service to the Business Public through the media of the

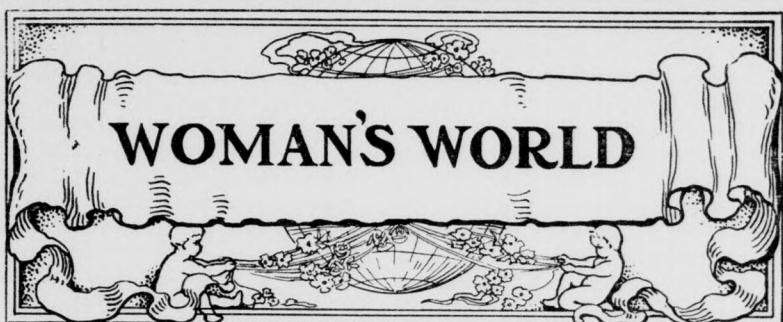
## Office Appliance And Business Show

Business executives and their assistants may inform themselves on the latest and best ideas and equipment adaptable to their problems for expediting and handling office detail. Expert demonstrators and competent instructors assist in this educational work.

## April 7-8-9

## Klingman Exhibition Building

Conducted under the Auspices of the  
Office Appliance Ass'n of Grand Rapids



### Are You a Stayer or a Wobbler?

Written for the Tradesman.

It is a great deal easier to keep the affection of your children than to keep their respect.

"I love mother dearly, but she wobbles," I heard a young girl say. "I can make her stand for almost anything, because she never seems to be sure about things."

I had seen that very thing in action between that mother and that daughter, but I had not realized how clearly the girl saw the situation. Only a few days before the mother had said to me:

"I told Mildred to do that. I was not sure I was right, but I think I was. She rebelled so, and argued me out of it. I don't know what to do. What would you do?"

That mother has a great deal of affection for her daughter; she is tremendously conscientious about everything—so conscientious that she continually changes her mind because she is not sure of herself. And she is so anxious to "keep friends" with the child, she so dreads anything in the nature of a sharp difference of opinion, that she shifts from one judgment to another, and in the end the girl just bullies her into giving her her own way. And it appears that the daughter perfectly understands the process.

"To tip the scales in favor of the child's present pleasure against his ultimate good," is the way one educator describes the thing that such parents do. Their very solicitude for their children's good will undermine their children's respect for them.

A series of mental and spiritual gymnastics might be good for such people, just to strengthen will-power. It is hard to get and keep unprejudiced poise; to decide what is for the child's real good and hold it. When we decide a question for the child, something he may or may not do, we should be very sure of our ground before the decision is declared, and then stand firm. It is better to ask for time to make the decision; to hear all the argument in the first place; to help the child make his own decision in the light of all the facts, than to announce a decision hastily and then yield to importunity.

At the same time, do not be afraid to change your mind; to say frankly:

"I think you are right. I have changed my mind. You may do it."

This honesty and openness of mind are as important as firmness of decision. The child has no more respect for a pig-headed parent, who says, "You must do it because I say so," than for one who wobbles back and forth.

I know a man, one of the really great men of our day, of whom it was

said to me not long ago by one of his associates:

"The great thing about him is that he decides things and they stay decided. He hears all the arguments, considers all the facts, and then says 'Yes' or 'No,' and that is the end of it. When he presents a plan or a decision to us he has thought it all out. He never wobbles. We lean on him."

You will find your children following your habits. If you "decide things and leave them decided" you will find that they do that, too. If you wobble, they will grow up to be wabblers, or, what is just as bad, they will tyrannize over you, compel you to accede to their whims and untrained judgments. And they may love you but they will not respect you.

"Decide on your goals, then start for them," someone has said, "determinedly, sanely, and with joyous certainty of success."

"This being of mine, whatever it really is, consists of a little flesh, a little breath, and the part which governs," says Marcus Aurelius, and it is that which your children see in you. They early come to understand you perfectly, and their respect for you is exactly what you are entitled to.

Intelligent, purposeful decisions, unswerving when you have clearly thought out what is best for the child and for the whole household, stated with selfless tact; large-heartedness, broad-mindedness, sympathy for their inexperience, and a wise sharing of their interests preferring to say "Yes" but not afraid to say "No"—these are things that belong to the task and the privilege of parents. They make in the long run for the peace and the happiness and the efficiency of the whole household.

Prudence Bradish.

[Copyrighted 1921.]

### Prizes For Savers.

Bamberger & Co., of Newark, N. J., has not only extended its merit system from other departments to the delivery department, but in addition offers certain prizes each month to drivers and helpers who deliver their packages at the lowest cost per package. Before the installation of the prize system, certain differing conditions throughout the delivery system had to be taken into account. To make the competing fair, in determining the cost of each route, the delivery force was grouped in accordance to the type of car used. Only those items of actual operating expense for which the driver might be held responsible were considered. The prize money is divided between the driver and his helper in proportion to their weekly salaries.

### French Turnover Tax Generally Satisfactory.

The collection of the French turnover tax is simpler than collection under multiplicity of taxes and no taxpayer has complaint or objection. The monthly accounts are open to inspection by the government and are promptly checked up. In general the tax is "passed on" in spite of the fact that no specific demand is made in law for collection.

The French sales tax was instituted in France by the law of June 26, 1920, to replace the luxury taxes. It applies to all commercial and industrial concerns and generally speaking to all individuals who sell goods. The principal exceptions are sale of bread; articles upon which the state has a monopoly; public services, brokerage charged by stock exchange and insurance brokers, the rate of which is fixed by law; sales of securities and produce by their exchanges; insurance transactions and entertainments, all of which pay special taxes.

The normal rate of the tax is 1.10 per cent. This rate is increased to 3 per cent. net on amounts received in connection with lodging and sale of food and drink in "second class" establishments, and 10 per cent. in "first class." 10 per cent. net for goods classified as belonging to the "luxury" trade.

The taxpayer must keep a book giving details of daily transactions, report them monthly and pay the tax. A tradesman with a very small turnover may obtain permission to be taxed on the returns of the previous year and make quarterly payments. Sales of real estate and capital assets are subject to special registration taxes and not to sales tax. The tax is not imposed on the personal services and professions which are subject to a separate tax.

The tax has not been in operation long enough to give an opinion on its ultimate results. In the months of July-August, September and October, the yield was 41.81 per cent., 50.96 per cent., and 44.67 per cent. of the budget estimates. The reasons given for these low returns are lack of proper understanding of the terms of the law, the preference of small businesses for the quarterly settlement, the difficulty at the onset of organizing the control of such an important measure. The changing of the economic situation has doubtless resulted

in a lower turnover than the legislature expected.

Although by definition the price is imposed on the seller, in practice it is borne by the purchaser. This "passing on" was certainly intended by the legislators, who granted exemptions in the case of railroad, light, power and tramway companies, where an increase in rates to meet the tax is not permissible without the authority of a special decree. It is difficult to estimate to what extent the tax may have to be absorbed in the future by some businesses, owing to the drop in prices.

### Texas Has New Chain Store Plan.

Texas has a new chain of both stationary and mobile retail grocery stores, patented under the name of "Serva Stores." The type of vehicles to be used, whether stationary or mobile, will depend on the density of population in the respective sections to be served. These vehicle stores will be supplied from a central warehouse, the mobile stores coming in at night to check up and restock, while the stationary stores will either be supplied by distributing trucks or be towed in to the warehouse each evening. Both the stationary and the house-to-house stores will carry approximately only one day's supply, with the double advantage of rapid turnover and fresh stock.

**Cruterrall**  
REG. U.S. PATENT OFFICE  
"The Economy Garment"



**Michigan Motor Garment Co.**  
Greenville, Mich.  
6 Factories—9 Branches

### Athletic Union Suits

**TOPKIS** (Nationally Advertised) @ \$8.50 Per Dozen  
**B. V. D.** (Nationally Advertised) @ \$12.62½

Which will you have?

You know that either one leads in its class.

**NOW ON THE FLOOR.**

Get the **EARLY** business.

**Daniel T. Patton & Company**

GRAND RAPIDS  
59-63 Market Ave. North

**The Men's Furnishing Goods House of Michigan**

### Corset Stock Can Be Turned Five Times Yearly.

A the time this article is written there is considerable complaint from merchants that business is dull. A year ago merchandise was scarce, and manufacturers could not fill their orders promptly, and although prices were high all kinds of merchandise was easily sold.

Now we confront a buyers market. We have got to make an effort to move goods. This is something we have not been accustomed to in recent years. What I have to say in regard to the corset department will, of course, apply to other departments. It is necessary to study ways and means of securing a large turn-over and satisfactory profits.

Within the past few months we have read a good deal in newspapers about corsetless women. Articles have been printed about women giving up their corsets because they could not shimmy in them. It is reported that large numbers of women in the cities check their corsets at dances. This movement need not influence us at all, except that the dancing craze has brought a demand for lower corsets with less boning. The demand for such models is being taken care of by the manufacturers.

We learn from a high authority that 100,000 typically American women were examined and 90 per cent. were found wearing corsets which were not right for them. This is serious because it affects the health of American womanhood. Women need to be taught how to select their corsets and how to wear them. This educational work should be carried on by the merchant and his corsetiere.

Buy corsets only from well established concerns of good reputation. Money spent by the manufacturers of corsets in women's magazines, makes the selling of the advertised brand much easier. It costs less to sell them, for there is less buying resistance and sales people like to sell them. They have confidence in them and feel that they know them better. The big factor is rapid turn-over. The merchant should make it his business to find out how much of the National advertising campaign is carried on in the interest of the brands that he has in stock.

In order to determine whether money is made or lost on a line of corsets, certain records should be kept. It is easy to do this by having a card for every model, putting down on this card the sizes in stock and adding thereto all corsets bought and received and all corsets sold of every size. This gives the buyer a reliable buying guide, showing the quantity of each model sold and the slow sellers can be closed out. When a corset stock is looked over carefully you will usually find that the good selling sizes, that is from 23 to 28, are missing and there are too many small sizes and too many large sizes. There are a lot of corsets on hand that should not be in stock, and fast selling sizes and good models are missing. Carefully kept records and more frequent buying will remedy this condition.

All women should be urged to be fitted to their corset. If 90 per cent. of women are wearing the wrong size or wrong model, this only can be corrected by careful fitting of corsets by a corsetiere who has been trained. Some of the manufacturers conduct schools in which scientific fitting is taught, and not only that but salesmanship and many other things which a corsetiere ought to know.

It takes the right kind of a talk to induce some women to be fitted and then when they are fitted to the right model and the right size, it often requires salesmanship to convince them that they ought to buy the right corset.

If you will study the methods of merchants who have a successful, profitable corset department, you will find that in nearly every case they have a fitter who has been trained in a good school of corsetry.

While fitting, the corsetiere very frequently meets what we call pathological conditions. For instance, the customer may have had an operation for appendicitis, or something else, which makes her what is called a post-operative case, or even though not operated on a woman may have a hernia or rupture. These are but two of many conditions with which every experienced corsetiere is familiar. So it is advisable that the corsetiere study medical corsetry, that she may understand these conditions and know what to do.

There are many good ways of advertising the corset department. Perhaps the most effective is newspaper advertising. Some of the manufacturers furnish effective copy and excellent cuts, which if used judiciously will bring satisfactory returns. There is a certain percentage which the merchant can afford for advertising and which should not be exceeded. It does not pay to publish an advertisement once in a while. He must make a plan covering a year's effort and adhere to it.

Window displays, signs, circulars, posters, letters and booklets to physicians, letters to a selected list of the best dressed women, to farmers' wives, to dressmakers, if well prepared will bring good returns.

It is possible to do a corset business of \$1 per capita or even more. It is possible to make 100 per cent. on the amount invested in corset stock. This is true regardless of the size of the city or town in which the merchant operates.

Take for instance, a town with a population of 5,000. This town has a trading population of 10,000, because there are as many customers from outside the town limits as inside. Among the 10,000 inhabitants there are 2,000 corset wearing women. How much they spend for corsets depends upon the kind of service given them.

Of course in a town the size of this the merchant cannot afford to employ a high salaried corsetiere, but he can have one of his girls trained and she can sell goods all over the store or in other departments, so that her salary is in proper proportion to her

sales. Let her have charge of the corset department, make her responsible for it, send her to a corset school and show her what you want her to accomplish.

With well known, reliable brands, if you are not too far from the market, you should turn over your corset stock at least five times every year. By advertising in the newspapers and using all the dealers' helps which the manufacturer supplies you ought to more than reach your quota of \$1 per capita. With well known brands, a trained corsetiere and good management the corset department can be made the most profitable department in the store.

H. P. Junkins.

### Wasteful Products of Competition.

Competition may be the life of trade and certainly is the father of a great deal of efficiency, but it does not always result in actual economies. In fact, competition and the struggle for preferment in the competitive field very frequently results in saddling upon the trade unnecessary practices and very expensive habits, which in the course of time become adopted as fundamental and exercised by all competitors uniformly.

One of these evolutions is referred to in a recent circular of the National Wholesale Grocers' Association in the form of a letter to one of the members reading in part as follows:

"Do you think that the practice of jobbers making railroad claims for retail grocers is a burden that the jobber should be called upon to bear?"

"It seems to the writer that this is the outgrowth of an antiquated idea, used originally by some salesman to secure new business. But since it has become the general practice, we do not believe that it brings any more business to any individual jobber. Yet the burden and the responsibility of this work continue upon the jobber. Is this really a part of the service which the jobber should be expected to perform for the retailer?"

Secretary Toulme has put the matter flatly up to his members in the form of a semi-questionnaire. Incidentally he says in it:

"This office would be pleased to receive the ideas of the trade. 'We are asking for suggestions, without in any way committing the organization to one view or the other. In fairness to the practice, it might perhaps be

argued that the filing of claims is merely an accommodation that does not actually cost the wholesale grocer, who already maintains a traffic organization, a large sum, extra; that the convenience to the retail customer outweighs this cost. We would be pleased to hear from the trade generally pro and con, on this subject.'"

### Sure Indication of the Weakness of Wilson.

A simple test of good writing is the ratio of verbs to adjectives.

The verb is the word of action and life, and the strong, forceful writer uses twice as many verbs as adjectives.

On the other, hand, the theorist idealist and blue sky chaser uses many more adjectives than verbs. This is found to be a never-failing rule by which the aims and accomplishments of a man can be accurately estimated.

In an attempt to get an interesting sidelight on President Wilson, Bayard Hale opened one of Mr. Wilson's books at haphazard and analyzed it.

He found that out of a hundred words there is one verb and thirty adjectives.

In other words, the descriptive or qualifying faculty in the man is much greater than the sense of action and life.

Here is the way some of the masters divide the use of their words:

	Verbs	Adjectives
Ruskin -----	16	7
Carlyle -----	12	4
Shakespeare ----	13	9
Macauley -----	11	2
Stevenson -----	14	3
Poe -----	12	5
Shaw -----	14	4

You will find it easier to sell the next customer if you keep in mind the way you handled that difficult one.

We are manufacturers of

### Trimmed & Untrimmed HATS

for Ladies, Misses and Children, especially adapted to the general store trade. Trial order solicited.

### CORL-KNOTT COMPANY,

Corner Commerce Ave. and  
Island St.  
Grand Rapids, Mich.

## Corsets

We feature the W. T. line in such prominent numbers as 621, 107, 585 and 102 in the back lace.

636 Front Lace.

317 Flesh color with rubber top, or so-called athletic style.

A model for every figure.

Quality Merchandise—Right Prices—Prompt Service

### Paul Steketee & Sons

WHOLESALE DRY GOODS

GRAND RAPIDS, MICH.

### Types of Tightwads You May Have Met.

Regular patrons of a Central Michigan store are the members of a family of long residence in the county. Over 700 acres of land in that county are owned by these people. Yet they spend like misers. Each member, from the youngest daughter at home who sterilizes her chicken eggs to prevent a consumer's setting them, to the oldest daughter, has a way to secure heaping measure for their money. An experience with the mother is typical:

There are two daughters married to well-to-do men. One day the mother entered the store and bought a vest for the baby of one of the daughters. It was priced at thirty-five cents, three for a dollar. In three months she entered again and displayed an unusually retentive memory.

"Clara," she told the salesgirl, the same one who had waited on her before, "in April I was in here to buy a vest for little Robert."

"Yes, I remember. One of those right in front of you."

"That's the kind. They were three for a dollar and I took one. Now I'd like to have the other two and there is the sixty-five cents. You see, I've got to buy them now for Martha's new baby."

And the wealthy woman spent a half hour interviewing the boss in regard to the deal, insisting that as they were marked at three for a dollar when she bought, so it was unfair to her to deny the other two at the saving of five cents!

There is one soda customer in that town whose sales mean no profit to the druggist. An old gentleman whose penurious ways have built up a comfortable income for him has a liking for strawberry "sody." On his way from the little office he occupies in an antique building he stops in for his drink. Just as soon as he has consumed one-third of the glass of soda he thrusts the glass over the slab.

"Gene, s'pose ye put jist a mite more fizz on this."

"Lose money? Sure we do," said the druggist. "But there are always a few men who come in just to watch that event. It's a loss spent for advertising."

Then there is the local vamp, a widow whose ways are too shrewd for the grocers. She has learned that it is hard for the grocery salesman to say no when she asks for the extra measure, for she is pleasant to look upon, and has eyes that are mischievous. When her boy comes for a quart of bulk oysters, a quart of sirup or other commodities that she prefers to buy in the bulk to the hard and fast package or can, he brings a half-gallon can or pail.

"Mamma sent this pail over to get them," the lad will say, faithfully remembering his coaching, "so's you could give a good measure." And, as the widow is pleasant to talk to, the man usually does his darndest.

Bucking the dice game is not the only method of getting cigars for nothing. One of the clothing stores has no rule against smoking and one of the salesmen who lives in the far East of town always has a reserve fund in his right vest pocket. He never has to walk home, for the old

director of a bank a few doors away stops as regular as 11:30 arrives, toots his horn, opens the door and says, "Jump in, John; no use o' walking," and the two rattle up the street in a car that ought to have been pensioned two or three years ago. This old fellow lives beyond the home of the salesman, out at the edge of town where he can keep an eye on the farm he has built up by saving pennies and gathering mortgages.

"Here you are, John; beats walkin', don't it?" The conversation doesn't vary one syllable a year. Nor does the final remark: "Well, I be dog-goned: If I ain't fergot to stop at Wes' place and get me a smoke. I'm plumb lost. Reckon ye ain't got one one ye, John?" The required smoke being in sight, is promptly handed over—and John has paid for his ride.

That was but one of the free smokes. In the Antler Cigar Store there is a plaster of paris deer head. It has been handy for one of the local truck drivers. He smokes a two-for-a-quarter and as he does not wish to smash the extra one he lays it on one of the prongs of the deerhead. The old gentleman referred to learned of this some time ago. One day he was discovered in the act of trading a seven-cent cigar for the extra fifteen-center. Word was passed to the trucker.

Not long after that, when the old gentleman made the shift a number of pairs of eyes were watching him, and as he left the store a number of men forgot their work and followed in a way that would interest Sherlock Holmes. When he pulled out the county paper and started to enjoy it, lighting the cigar for which he had traded, the eyes of the shadows were upon him.

There was a flash, a bang and a yell. Man, chair and crumpled paper went over. A nip of flashlight powder in the cigar had cured him of his trick.

This was somewhat like the methods used until a recent discovery by a grocer, who never had figured out why one customer never bought more than two gallons of oil in his five gallon can. Then he happened to watch the man as he turned on more to secure the heaping measure. A most absent-minded, leisurely fellow he was; but now it is recognized that he was a fast worker. He buys oil five gallons at a time nowadays.

Late last fall, when the cry of lower prices was popular, a store in the town put on a sale of canned corn at thirteen cents. It was a leader aimed to secure the patronage of those who felt that bringing down prices was a mere trifle. But it was "not much for corn." The canner was ashamed to put his brand on it.

In spite of the inroads of this man's spectacular advertising the other grocers sat tight and did not deviate from their policy of standard goods of grades that could be recommended by them. One day a woman came to one of them. When she steps into a store the fielders scatter to the fence. The men almost have to draw lots to decide who is to wait upon her.

"What's your lowest price corn?"

"Eighteen, two for thirty-five."

"Eighteen! Eigteen! Why it's only

thirteen cents over on the corner. That's the way you overcharge."

"Madam, we couldn't overcharge and hold our trade. But if you feel that way you owe it to yourself to go down to the corner and buy that sort of corn."

"I can't." It is all gone. Oh, well, let me have a couple."

Charles Abbott Goddard.

### The Small Town Investor.

A wholesome sequence of the great drives for the sale of Liberty bonds during the war, in which hundreds of thousands became security holders for the first time in their lives, is now becoming noticeable. Men who pinched themselves to loan the Government money, and tasted for the first time the sweetness of a surplus, want more securities, and have become small investors in other bonds and industrial stocks.

There is nothing more certain in human nature than that saving to pay for one stock investment creates a yet stronger disposition to save for an additional one. Its possession gives a man a stake in the prosperity of the country and makes him a better citizen—more industrious and more thrifty.

Perhaps this change in the trend of surplus cash is more marked in the small cities, towns and villages of the country than elsewhere—those formerly fertile fields for promoters of hazardous enterprises, who played so often upon the local pride of their victims by initiating ultra speculative industrial ventures "for the good of the town," sold the stock, and then left their creations to go from bad to worse under mediocre or grossly inefficient management. We know communities that have been frisked by adventurers of this sort at intervals for thirty years.

The small town man has learned something from his Government bonds and his industrial investments that have followed the war. He knows now the difference between being a soft mark for the prosperous promoters who invade his town with schemes for new factories that never prosper, and being a small partner through the purchase of their stocks, in great and successful established concerns whose management has been conservative and sound. It is an open secret that he enjoys having the ablest business men in the country work for him, which is exactly what happens when he becomes a stockholder in a big and strong corporation. He gets from his investments in such institutions not only the dividends they pay, but also reaps the enhanced values they build up year by year.

The small investor who buys good seasoned stocks and pays for them, puts them away and pays no attention to market fluctuations, is almost without exception sure of his financial future.

### Another Dollar Day Event in Prospect.

Petoskey, March 29—The Trade Extension Bureau of the Petoskey Chamber of Commerce is to meet for luncheon at Braun's Hotel on Wednesday, March 30, to conclude arrangements for establishing a credit rating bureau. Activities of this bureau when established will clear

through the Chamber of Commerce office.

Dollar day will also be a subject for discussion at this meeting. Dollar day events in the past have been wholly successful here, each succeeding attempt bring increased results, and it is contended that with prices back to low level a spring sale should bring great trade to this city.

With the clearing of country roads, "get acquainted" trips by retail merchants will be resumed and continued throughout the year.

The strong promise of an early and warm season has already started correspondence from distant points looking to reservations of summer quarters.

Petoskey looks forward to the most successful tourist and resort season ever experienced. On Monday, April 4, Petoskey either adopts or rejects the issue of bonds to furnish an entirely new and better water supply. The women of the community are heart and soul behind this issue and, without doubt, it will carry, even though a two-thirds majority of votes is required. J. Frank Quinn.

### Private Collection Agency.

A retail grocer doing a large credit business conducts his own collection agency with a large measure of success and saves the collection charges. This grocer has letter heads printed, at the top of which appears the name of "The Grocers' Collection Agency," with offices in some large city. As this grocer's father lives in St. Paul, his letter heads bear the office address of St. Paul, Minn. He handles the letters himself at his own office and, when ready for mailing he sends them all together to his father in St. Paul and they are mailed out of St. Paul to the debtors. The return address is that of his father's so if any should not reach their destination they will come back to his father who, in turn, notifies him. This grocer has found this method very effective and has saved him considerable money in collection charges. Walter Engard.

## Keeping Pace With Modern Business

**G**ROWING with the present instead of clinging to the past is the spirit behind the tax and accounting service this organization is rendering financial interests.

Constantly keeping pace with modern business tendencies has required the development of a highly specialized, progressive organization.

In serving many of the leading financial houses, we are privileged to present a type of personal yet organizational service that brings to bear on every tax and accounting problem an aggressive, practical modern point of view.

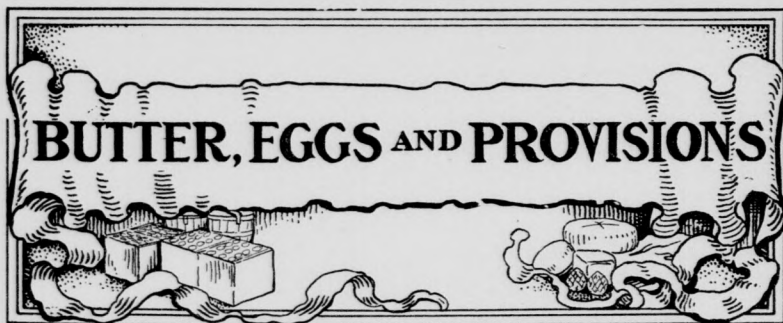
### Seidman & Seidman

Accountants and Tax Consultants

GRAND RAPIDS

SAVINGS BANK BLDG.

New York Washington Chicago  
Newark Jamestown Rockford



#### Michigan Poultry, Butter and Egg Association.

President—J. W. Lyons, Jackson.  
Vice-President—Patrick Hurley, Detroit.  
Secretary and Treasurer—Dr. A. Bentley, Saginaw.  
Executive Committee—F. A. Johnson, Detroit; H. L. Williams, Howell; C. J. Chandler, Detroit.

#### How the Watermelon Came Into Its Own.

At one time in this country watermelon was believed to be the carrier of cholera morbus. It was claimed that many cases of this dread disease could be traced to the eating of watermelon, and as long as this superstition was abroad and accepted, a lot of people ate watermelon expecting to be on their backs with cholera morbus in less than a week.

Finally, a Dr. Tanner made an analysis of watermelon and found it to consist almost entirely of water, sweetened with a little sugar. He declared it to be about the lightest food that could be taken into the human system, and chose it as a means of breaking a 40-day fast. He literally gorged himself with watermelon, and the newspapers carried columns about his feat.

This proved such a good advertisement for the watermelon that it has ever since had a place on the tables of even the strictest dieticians.

It has often occurred to the writer of this that it would be a good idea to change the greeting "How are you?" to "You're looking well today!"

We must all admit that the less we think about our bodily ailments the better we feel, and that our physical condition is largely dependent on our mental attitude.

#### Coconut Oil for Animal Fats.

For many years past the world's production of animal fats has been steadily diminishing. Lack of such fats spelled famine in Europe during the war, when great quantities of them were withdrawn from human use to make glycerine for high explosives.

Even now, and in this country, there is an insufficiency of animal fats (as indicated by the price of butter), and to make good the shortage coconut oil is being imported in enormous quantities. During the last year 345,737,913 pounds of this oil were brought into the United States.

The oil is largely used as a cooking fat, but also in the manufacture of nut butter, candles, soap and cosmetics. It is said to be an excellent substitute for cod liver oil, being highly digestible and with the advantage of an agreeable flavor. At ordinary temperatures coconut oil is a white, butter-like solid.

The raw "meats" are dried in the

sun before shipment from the tropical countries where coconuts are grown. In this shape the material is called copra. The oil is extracted by powerful hydraulic presses, the yield being 65 to 70 per cent. of the weight of the copra.

#### Catch Phrases To Use in Advertising Coffee.

Coffee, coffee, steaming hot,  
Out of the good old coffee pot,  
Finer to me than any beer,  
Finer by far than this new "Near,"  
Equal to soft drinks the world o'er,  
Every cup calls for just one more.

If you wish to make home brew, good coffee and water will do.

If you don't drink coffee try it. Never too late to reform.

Coffee, the drink of yesterday, to-day and to-morrow.

Everywhere I go I see coffee, and everywhere I see coffee I go.

There is no coffee curfew.

Start the day the coffee way.

When you buy coffee never fret, for the full value you always get.

Let's all get together on something so why not coffee?

Coffee has been weighed in the balances and found worthy.

Coffee, the drink of the U. S. A.

It is here, and here to stay.

Every member of the family from A to Z wants coffee, same as you and me.

It is not what you pay for coffee, but what it pays you, that counts after all.

Good coffee will help a poor meal, and bad coffee will ruin a good one.

#### New Kind of Food Made by Woman.

A woman, Marie Bloch, of New York city, is the inventor of a new kind of food, for which she claims the advantages of palatability, appetizingness and nutritiousness.

It is meant to take the place of, or at least to supplement, macaroni, noodles or other similar foods which can be sold in packages or bulk and then cooked by the consumer. The inventor claims for it the advantage of having a maximum food value in a small volume of material.

She mixes six ounces of tomatoes (preferably concentrated) with fourteen ounces of flour and one ounce of fresh eggs. This composition she rolls out into thin sheets or strips, which are allowed to dry a short time, and then are cut into small pieces or blocks of suitable size. The product is subjected to further drying until the pieces are crisp and entirely free from moisture. This novelty in foods, which has a reddish tint attractive to the eye, provides a dish with appetizing odor and agreeable flavor. For marketing purposes, it is to be put up in cans or paper cartons.

## MILLER MICHIGAN POTATO CO.

Wholesale Potatoes, Onions

Correspondence Solicited

Frank T. Miller, Sec'y and Treas.

Wm. Alden Smith Building  
Grand Rapids, Michigan

## SEND US ORDERS FIELD SEEDS

WILL HAVE QUICK ATTENTION

Pleasant St. and Railroads  
Both Phones 1217

Moseley Brothers, GRAND RAPIDS, MICH.

The Best Known  
and  
Known as the Best

## The Vinkemulder Company

WHOLESALE FRUITS AND VEGETABLES

GRAND RAPIDS

:-:

MICHIGAN



## Stock Purity Nut

Recommend  
It To Your Customers

Every pound of Purity Nut is  
Guaranteed to Satisfy

## PURITY NUT MARGARINE

The Purest Spread for Bread  
Packed 10 and 30 lb. cases 1 lb. cartons

M. J. DARK & SONS

Sole Distributors in Western Michigan

Grand Rapids, Mich.

With a full line of all Seasonable Fruits and Vegetables

E We Buy E We Store E We Sell  
EGGS EGGS EGGS

WHOLESALE

## Butter, Eggs AND Cheese

We are always in the market to buy fresh Eggs, Number One Dairy and Packing Stock Butter, Etc.

WE SELL Egg Cases and Egg Case Material.

Our Warehouse is a public institution soliciting the patronage of all. We store your products for your account and guarantee proper temperatures.

Write us for Rate Schedules or other information.

## Kent Storage Company

Grand Rapids,

Michigan

## VITAL MESSAGE TO GROCER.

## Macaroni Furnishes Basic Food for Family Dinner.

The macaroni industry has grown to be quite a factor in American business. We manufacturers feel, however, that a better understanding of the value of macaroni as a food; its place in the diet of the average family; the opportunities it offers as a business builder and business getter for you will not only stimulate this industry but be of great advantage to the retail grocer as a profit producer of great value.

Let me here remark that I believe that I have a real message which I think will be interesting and profitable to the retail grocers of the entire country.

Having myself served as a retail grocer for several years I had an opportunity to learn that the retail grocers, like all other business men, are seeking information and striving for ideas which will enable them to develop and increase their business.

So I am going to tell you something about the food macaroni in terms of profit to you.

Let me remind you that macaroni is now generally recognized as one of the best balanced foods in our diet. It is made from the most nutritious part of the wheat, which is in turn, in terms of bread, called the "staff of life." It is a healthful and wholesome food. It is rightfully served as the principal basic part of the dinner. This means that the meat dish of course may be eliminated when macaroni is served.

Now this is the point of the message I have for you, that the grocer should more frequently be considered when the principal or basic dish of the meal is selected.

What do I mean? Did you ever stop to consider the fact that while the retail grocer is generally considered the principal purveyor of food-stuffs to the public he is seldom called upon to furnish the foundation or basic food for the dinner in the American home? When the housewife ponders over the preparation of the meal and thinks "What shall we have for dinner," she invariably considers first the principal dish around which the dinner is to be arranged.

When she does this, does she ordinarily think of the grocer as supplying the materials for this dish? I speak of the dinner because in the American home the dinner is the principal meal, whether it be served at 12 o'clock or 6 o'clock and it is the meal at which the greater portion of the foods purchased for the daily use of the family is consumed. The dinner is built around the principal dish.

Do you supply it? This principal dish usually is meat, fish, beans or macaroni. Meat or fish are invariably procured from the butcher next door or around the corner. If beans are selected the ingredients for their

preparation largely come from the same source.

On the other hand if macaroni is determined upon as the principal food for the meal the housewife, after buying it from the grocer, purchases with it also from the grocer tomatoes, cheese crackers, or other articles of food for its preparation. So it is not at all difficult to see that the sale of a 10c or 12c package of macaroni brings with it the sale of other commodities many times its value. The grocer furnishes not only the incidentals for the dinner but the entire meal. His sales are thus increased by the amount which would otherwise have gone to the butcher for roast or steaks or chops, and as we will see the aggregate of this amount is very considerable.

Let us see what this means in dollars and cents to the grocer. We are told that the annual consumption of macaroni in the United States per capita is from four to five pounds. In many foreign countries where its use is better understood the per capita consumption is far greater; for instance in France and Italy it is from 35 to 40 pounds. There they have learned fully its true food value. On the basis of an 8 ounce package sold for 10 cents we find that the annual retail sales of macaroni in this country amount to \$80,000,000.

It is quite possible to assume that for every dollar's worth of macaroni sold by the retail grocer other foods, tomatoes, cheese, crackers, etc., of the value of at least \$2.50 are sold for its preparation. Therefore we can now credit the macaroni product with retail sales amounting to some \$280,000,000 annually, a large portion of which is due to its ability as a selling agent of other commodities. A sales agent such as this should not be ignored. Keep a supply of macaroni in the homes of your customers. It suggests to them its frequent use, which in turn suggests the purchases of various other commodities for its preparation as we have seen. It is the most profitable trade producer a grocer has.

Again let me impress on you the advantage to be derived by you from giving the public to understand that macaroni is not essentially a side dish, but due to its wholesome sustaining character may readily be made the principal article of food served at the dinner. As we have seen, a double advantage is then gained. You serve the whole meal not merely part of it. This may be done by the individual grocer from day to day.

You all know how frequently the housewife comes into your place of business with the query—"What shall I serve for dinner to-day?" Generally her first thought is of the principal food around which the dinner is to be arranged. Is it to be meat or macaroni—butcher or grocer? Should a tastily prepared dish of macaroni be suggested, you will have the advan-

## The PIOWATY HOUSES

### Are Acknowledged Leaders All-Ways

Michigan's Leading Fruit and Vegetable Distributors.

The Nearest Piowaty House Will Serve You Satisfactorily.

M. Piowaty & Sons

(Jackson, Mich.  
Grand Rapids, Mich.  
Saginaw, Mich.  
South Bend, Ind.)

Piowaty-Downs Co., Lansing, Mich.

Piowaty-Muskegon Co., Muskegon, Mich.

## Domino Syrup

On the table, Domino Syrup combines a clear, inviting amber color with a taste of distinctive goodness—the rare, winning flavor of sweet cane. In the kitchen, it adds the final savor to delectable desserts and good things to serve.

In the retailer's store, Domino Syrup combines the quality of a popular all-year seller with a good name that enjoys the confidence of the continent. Sold in clean, convenient cans for quick, economical sales.

American Sugar Refining Company

"Sweeten it with Domino"

Granulated, Tablet, Powdered, Confectioners, Brown, Golden Syrup.

Watson-Higgins Mfg. Co.  
GRAND RAPIDS, MICH.

Merchant  
Millers

Owned by Merchants

Products sold by  
Merchants

Brand Recommended  
by Merchants

New Perfection Flour

Packed in SAXOLIN Paper-lined  
Cotton, Sanitary Sacks



You Make  
Satisfied Customers  
when you sell

"SUNSHINE"  
FLOUR

BLENDED FOR FAMILY USE  
THE QUALITY IS STANDARD AND THE  
PRICE REASONABLE

Genuine Buckwheat Flour  
Graham and Corn Meal

J. F. Eesley Milling Co.  
The Sunshine Mills  
PLAINWELL, MICHIGAN

Grand  
Rapids  
Market  
St., S. W.,

W. E. Roberts

EGGS AND PRODUCE

Citz.  
1361  
Bell  
M. 1361

tage of providing the entire dinner. She on the other hand will have gained the advantage of providing a tasty substantial meal for the family at a cost less than if steak, roast or chops had been served.

I hope I have brought home to you the value to your business of your macaroni sales not only for the direct results which they themselves produce but the incidental business which they develop. Also that I have shown you the great advantage to be gained by impressing upon the public that macaroni is essentially a basic food around which the entire meal may be arranged. That you will gain the advantage of supplying the substance as well as the incidentals of the dinner which in the aggregate is no small item in the way of increased sales.

Naturally our interests as manufacturers and yours as retail grocers are mutual. We have for years been striving to impress on the American public the value of our product as a basic food. With your assistance this can readily be accomplished. When this is done the benefit will come to us in increase sales of our commodity; to you it will come in the sale of this really basic food in increased quantities. You will furnish the meal not merely the "trimmings" for it,—also you will realize on the sale of the other commodities needed for the preparation of the macaroni.

So let us join hands and reap the benefits from the distribution of this knowledge and the increased use of the macaroni product—as a principal food served as the primary dish of the American dinner.

James T. Williams.

#### Inaugurate a Pay Your Bills Campaign.

London, Ohio, March 29—In an endeavor to stimulate the prompt payment of bills the business and professional men of London and West Jefferson, two central Ohio towns located within ten miles of each other, have banded together and inaugurated a "Pay Your Bills" advertising campaign. A full page display copy is used once a month, coming out upon the last of the month and urging the prompt payment of monthly bills. Each copy sets forth some argument to impress upon the readers the importance of paying their bills promptly on or before the tenth of the coming month. In their copy they say:

"Credit reflects character."

"Do you know that your character is judged by the way you pay your bills?"

"Well, it is."

"Prompt payment of bills tells the merchant that you are a man or woman of your word—a person of good character."

"Lax payments indicate poor business methods and disregard for the all-important business of character-building."

"Promptness in meeting your obligations reflects honesty, good character and determination to maintain a sound standing in your community."

"The more prompt you pay your bills the better your credit grows."

"Who is a credit delinquent? A question everyone who runs bills should ask himself."

This copy handles the subject without gloves and there can be no question as to the results such a campaign will bring.

Walter Engard.

#### Penalty of Success.

No man desires defeat; and yet when all the balloting is over, the loser need no longer fret; The winner has to work still more.

#### WHAT ADVERTISING DOES.

##### Takes From One and Gives To Another.

Ever since I read the Little Rollo Books and McGuffey's First Reader I have been taught that it is a fine idea to travel and see things. Travel is said to broaden a man's mind and liberalize his viewpoints. If you stick to one place like an oyster, your intellect will atrophy and you won't know what is going on. The dullest people in the world are those who are born, live and die in the same town, even though they may be the happiest.

Advertising has done much to increase intelligence by encouraging travel. Some of the finest business literature that we ever fished out of the ink bottle has been that devoted to advertising the wonderful sights to be seen somewhere else. No matter where you were, advertising pointed out a more charming place to go. Cities and States vied with each other in setting forth their manifold advantages. You were shown why the place where you lived was not so nice a place to be as some other place. In magazine, newspaper and printed folder, the glory of God and His handiwork were set down in all the alluring array of words and sentences. The men who make pictures and the men who liberate language were turned loose and did a mighty fine job.

Hill, mountain, valley and vale were painted in words so enticing that a fellow felt like chucking up his job forthwith and beating it for the depot. The warm breezes of the sunny Southland lured the Northerner in January, and the seaside beckoned in July. The Grand Canyon of Arizona, mightiest work of Nature, was described in awesome words, and even at that no one ever lied about it. It is so magnificent that falsehood cannot go as far as fact. Old Pike's Peak, with its eternal snows and its summit sticking up so high that you can see heaven from there, was described in a way that made you want to pack up and hike for Colorado instantly.

We were told of the wonders of California, where you get your Paradise without going through the formality of croaking. Pictures were shown of travelers luxuriously loafing on soft cushions at Pullman windows and gazing with soulful eyes upon field, flora and fauna. As far as vision reached were rows of trees heavy with their burden of figs peaches, apricots, oranges, lemons and plums. Along streams that tumbled over rocks and ran laughing to the sea were fishermen flicking the fatuous fly and luring the speckled beauties to their doom. Quail, pheasant, ducks, geese, squirrels, rabbits and meek-eyed does that flee in terror before the man with a gun were described for the edification of men whose instincts to kill still survive. The golf links at home. Always and forever was the lure present in advertising form to entice you away by rail, by steamboat and by flivver.

Well, what of it? Just this: A wail is going up because the United States department of labor has issued some statistics that showed what is called

## You Owe Your Customers

They generally owe you—but you owe them something in these troublous times of readjustment. They have stood by you loyally during the war-price period, but you cannot afford to lie down in your progressive merchandising policy that has built up your business. That means you must carry a full supply of

## Shredded Wheat Biscuit

to meet the demand which we have created and which we hope to increase during the coming year. Shredded Wheat is something more than a "breakfast cereal." It is an all-day food, more nutritious than meat or eggs, and costs much less.

MADE ONLY BY

The Shredded Wheat Company, Niagara Falls, N. Y.



# DIAMOND CRYSTAL

The Salt  
that's all salt.

DIAMOND CRYSTAL SALT CO.,  
ST. CLAIR, MICHIGAN.

"labor mobility." I had to look the thing up, for I didn't know what it meant. "Labor mobility" means that labor is on the move. It has caught the idea that traveling is a good thing, or anyhow advertising has said it was. Labor wants to see brooks that babble, rabbits that run, birds that trill, trees that bear luscious fruit, mountains where you can play snowball in August. It wants to see the canyons, the gorges, the precipices, the ravines and of course the beetling crags. It wants to see what isn't to be seen at home. It wants its intellect to broaden, its vision to enlarge, its faculties to develop. It wants to go to other cities to find out how things are done there. Advertising has created the wanderlust in its soul, and it is going to get some of the fun to be had by motion rather than the eternal monotony of staying where you are.

And now comes the remedy proposed to stop this dreadful desire to move. You couldn't guess it in a week. It is advertising! That is to say, advertising is proposed to undo what advertising has already done. First, advertising creates an itch to travel, and now advertising is to serve as a salve to cure the itching. You are "given" something and then it is taken away from you. The high-brows will now proceed to tell labor how elevating it is to stay at home, visit the burying grounds on Sunday, go at least twice a week to the public library and on holidays, walk around the new court house and admire it. It will be shown in paid space that your own town is the best place that ever was. Labor will be advised that travel is an expensive and foolish proposition invented by railroads and hotels to reduce your visible supply of ready money. It will be shown that nobody but a lobsouse or a loblolly would think of venturing anywhere near the railroad station, and as for steamboats, they are wicked contraptions conceived for the purpose of taking foolish folks out on the treacherous waters and drowning them. "Domesticity" is to be the rallying cry. Stay home if you would be happy and jostle John D. from his pedestal. All sorts of calamities await those who venture outside the patrolman's beat or the captain's precinct.

And what are the railroads, the steamship companies, the resort people, the trunk manufacturers, the real estate sharks, the hotels and the cities where labor is short going to do about it? You said it. They are going to keep on advertising the beauties of Nature, the charms of climate, the glories of going where you see something you don't see where you are living now, or at least think you don't. The poor public will then be up in the air, not knowing whether to stay or go—whether to be a dead one or a live one—whether it is better to have more intellect, more knowledge and more experience, or get along with what few brains you now have. It will be like the fellow who doesn't know whether to stick to birth control, or join the monkey gland movement.

Oh, this thing of advertising has as many features as old P. T. used to have in his great circus! You can twist and turn it to any end like a

political platform. And the funny thing about advertising is its everlasting contradictions—its adaptation to all the warped and incoherent vagaries of a disordered mind.

For instance, when you get labor to stay where it is, you keep money away from railroads and other transportation companies, and yet we are told that no country can be prosperous when its railroads are not. You keep other cities from getting labor they may badly need, and thus make the cost of labor high there because it is scarce. When you advertise a new style of baked beans, you take sales away from other bean bakers, or if you create new bean eaters you rob some other food producer of money he would otherwise get. Then he turns around and advertises his old trade back to himself, and leaves you where you started. Every advertisement that sells one kind of goods takes profits away from makers of other kinds of goods. If a man gets \$40 a week, and advertising induces him to spend it for this, that or the other, all the advertising in the world cannot induce him to buy anything more unless he goes into debt, and that is just what often happens. Whether debt is a good thing I am not quite sure. Mother used to tell me to keep out of it, and I imagine she knew what she was talking about, for she was generally right.

The moral I want to point out in these highly literary remarks is that advertising does nothing more than take money away from one man and give it to another. This is business and is most respectable. There is just so much money floating around, and the fellow whose advertising gets the most of it is the successful man of to-day. If your advertising succeeds in getting people to travel around, or if it succeeds in getting them to stay at home, you are a business genius both ways, the public constituting the despised middle. If your advertising gets people to brush their teeth with So-as-you-don't, it is the same thing as getting them to do the work with So-as-you-do. The main idea is to keep the teeth clean, and the advertising of forty kinds of tooth paste is a sad waste of dollars.

I should say the advertising of anything to encourage extravagance is not a good thing for the country. We have inherited enough extravagance without artificially adding to the present supply. I think it would be a good notion to put forth the proposition that people ought to be told through advertising to first buy what they need, and then if they have any money left they can buy what they want. How does it strike you, anyhow?

Frank Stowell.

#### White Light.

Electric light is sometimes spoken of as "artificial daylight." But daylight is white, and electric light at its best is never quite that.

Gas light is very yellow, and so likewise is the light of an oil lamp. This is because the temperature of the flame in either case is low.

As the temperature of the source of light increases the color becomes paler and paler yellow; but the most intense incandescent electric light is

decidedly yellow compared with sunlight.

Recent experiments made at the United States Bureau of Standards appear to prove that light produced at a sufficiently high temperature would in color match sunlight, and that about 10,000 degrees Fahrenheit would presumably do it.

Noon sunshine, says the bureau, approximates white. But nobody positively knows whether the sun itself is white, yellow or blue.

The late Professor S. P. Langley said: "If we could rise above the earth's atmosphere to view it, we would see that the sun is blue—not merely bluish, but positively and distinctly blue."

#### Hens Built For Service.

All hens are not alike. Some lay and some do not. Man, fond of eggs, spends no little time endeavoring to "make" his hens lay. He feeds them all sorts of prepared foods and shell equipment to stimulate egg production—usually in vain.

Students of hens of various breeds have learned that those with fair short backs, deep bodies and fairly long space from the base of the tail to the front of the keelbone are the physical characteristics of rapid droppers, no matter what their breed may be. The Pennsylvania Farmer tells us 44 daughters of six males of the selected specifications averaged 186 eggs each in their first laying year.

#### In Memoriam.

Here lies the body of William Gates. Tread softly, all who pass; He thought his foot was on the brakes, But it was on the gas.



#### SIDNEY ELEVATORS

Will reduce handling expense and speed up work—will make money for you. Easily installed. Plans and instructions sent with each elevator. Write stating requirements, giving kind machine and size platform wanted, as well as height. We will quote a money saving price.

Sidney Elevator Mfg. Co., Sidney, Ohio

## BE SURE OF

### Merit and Safety

## Regent Theatre

# 7%

### 1st Mortgage Gold Bonds

### Are Safe, Sane and Sound

FISCAL AGENTS

Interstate Securities Corp.

431 KELSEY BUILDING  
GRAND RAPIDS, MICH.

## Steady and Assured Power

No matter how skillful a driver you may be, to obtain the best results from your car, you must use a gasoline with a correct range of boiling point fractions. A gasoline which will give all the power your engine is capable of developing.



### Red Crown Gasoline Is Steady and Sure

## Polarine

THE PERFECT MOTOR OIL

SEALS PISTONS AGAINST LOSS OF POWER.

One of the four grades of Polarine Oil will enable you to conserve and use all the power your engine will develop. Polarine seals pistons and minimizes carbon.

We recommend their use in every make and type of car.

Ask any Standard Oil agent or representative to show you the chart on which is given our recommendations as to the correct grade of Polarine to use in your car.

## STANDARD OIL COMPANY (INDIANA)



Grand Council of Michigan U. C. T.  
 Grand Counsellor—H. D. Ranney, Saginaw.  
 Grand Junior Counsellor—A. W. Stevenson, Muskegon.  
 Grand Secretary—Morris Heuman, Jackson.  
 Grand Treasurer—Harry Hurley, Traverse City.  
 Grand Conductor—H. D. Bullen, Lansing.  
 Grand Page—George E. Kelly, Kalamazoo.  
 Grand Sentinel—C. C. Carlisle, Marquette.

#### Concerted Effort To Reduce Traveling Expenses.

The Hotel Committee of the International Federation of Commercial Travelers' Organizations recently issued a letter to 600,000 traveling men in which they are requested not to patronize hotels in which exorbitant rates are demanded. The letter reads, in part as follows:

"Traveling men all over the country have reached the conclusion, and rightly so, that the prices charged by hotels for rooms and meals have reached the peak and it is time to call a 'strike.' The traveling fraternity has the same weapon with which to wage warfare upon the hotel proprietors and hotel corporations that the general public used in refusing to purchase wearing apparel and shoes at prices which they thought unreasonable and out of proportion. Therefore, in order to help you and your fellow travelers, the Hotel Committee of the International Federation of Commercial Travelers' Organizations urges the recipient of this letter to refuse to patronize such hotels as are charging or asking exorbitant prices for rooms and food.

"This letter is being sent to 600,000 traveling men and each and every man must do his part, for only in unison is there strength and only by the concentrated efforts of the army of six hundred thousand of your craft can it be expected to get results. Therefore, it behooves every man to help break the wall of high prices by patronizing cheaper hotels and restaurants. A thirty day's 'strike' along the lines herein suggested will cause the hotels to soon offer more favorable terms and inducements. When you step up to a hotel register and you are told the price of a room, if you believe it is exorbitant after taking into consideration the service offered and the investment of the hotel do not hesitate to say so and walk out. This must also be done in restaurants. Traveling men from different parts of the country have sent the Hotel Committee copies of menu cards of leading hotels and by scanning the prices published thereon it makes one think that Jesse James was a piker in his palmiest days when compared with the prices some hotels are asking for accommodations. You cannot bring down these prices by submitting to

them and then go out and kick. Your complaint must be made to the hotel proprietor and he must be given to understand that you and the members of your craft intend to refuse to pay them.

"After a careful survey of all kinds of methods suggested, this is the only plan that seems feasible and practical and which may work out successfully. Therefore, boys, go on a strike against exorbitant charges for hotel rooms and food."

#### Testy Old Merchant Who Tore Up Card.

A veteran traveling man who now resides in Grand Rapids, but whose first experience on the road dates back to 1865, when he represented a Boston house in Vermont and New Hampshire, relates the following experience which shows how necessary it is for the traveler to retain his composure, no matter how great the provocation is to break over the traces.

"One of the best educational experiences I ever had in my life was in Portsmouth, and the encounter was on my first trip out; it made an impression on my youthful mind and I have never forgotten; especially the outcome of the same and the business that I secured by holding my temper, keeping my mouth shut, and figuring out a way of approach.

"I went into the store one afternoon; in towns about the size of Portsmouth, there are certain times during the day when there is little for one to do. I walked in, pulled a card out of my pocket and passed it over to him. I told him I had at the hotel a trunk of samples, which I would like to show him. He looked at me, looked at my card, and tore it into four or five pieces and said, 'I do not want to see you or your samples either.' I walked to the back of the store and said to myself, 'I am going to get acquainted with that man.' I went back to where he was sitting; I recalled something about Portsmouth which I had learned in school, and began to ask him questions about the historic old town; about the shipping and other history that had made Portsmouth famous. He answered my questions and was interested in what I asked him. It led him to open up a little and he sat there and he described the history of that section of the country and his own personal knowledge of a great many events that occurred during his childhood and manhood. He warmed up, not only towards me, but towards my business. Although he did not apologize for tearing up my card, he looked as though he would like to have done it. At the end of an hour and a half, he turned on me and said, 'Young man,

you must send for your trunk. I am going to give you an order.' I sent for it and we looked over the goods, with an occasional foray into something about the history of Portsmouth that he had overlooked. At the end of another hour, I had a good big order, and we parted friends, personally and in a business way. After that he was one of my best friends, from that time until he died, and a continuous buyer. Whenever I called there after that, I was always welcome. That incident perhaps did more, than any other thing that happened in my younger days, to teach me that common politeness, control of one's temper under provocation, and studying the condition of a man with whom one is dealing, has more to do with successful salesmanship, whether in hardware or other lines, than almost anything I can think of."

#### Striking Back at the Traveling Men.

Indiana hotel men do not propose to be caught asleep in the matter of legislation. As a counter irritant in defense of a traveling organization's attempt to regulate the hotel business, the Indiana Hotel Association through their attorney has prepared some amendments to a bill which the commercial men have introduced in the senate of that State. The following provisions are asked to be considered in case the Committee on Rights and Privileges sees fit to sanction the bill as drafted by the original proponents:

Section 24. It shall be unlawful for any person to register at a hotel in this State, without first presenting to the manager thereof a medical certificate, not over one week old, certifying that the bearer thereof is free from any contagious or infectious disease.

Section 25. It shall be unlawful for any guest of a hotel in this State to use the towels furnished by said hotel for the purpose of cleaning the shoes of said guest.

Section 26. It shall be unlawful for any guest in a hotel in this State to solicit a bell boy or other employe of a hotel to purchase for said guest any "white mule" or other intoxicating liquor.

Section 72. It shall be unlawful for any guest in a hotel in this State to expectorate in the waste basket or on the walls of said hotel.

Section 28. It shall be unlawful for any guest to write upon the wallpaper in the room of any hotel in this State when using the telephone or otherwise.

Section 29. It shall be unlawful for any dealer selling supplies to hotels in this State to solicit the sale thereof until said dealer has filed with the Secretary of State a schedule of prices and no change shall be made in said prices for forty-five days after filing same.

Section 30. It shall be unlawful for any guest at a hotel in this State to permit any woman to enter his room unless said woman is the wife, mother, sister or daughter of said guest. Upon conviction of any violation of Sections 24, 25, 26, 27, 28, 29 and 30, the offender may be fined not to exceed \$1,000 to which may be added imprisonment at the State prison for not more than six months.

#### New Hotel Mertens

Rates, \$1.50 up; with shower, \$2 up.  
 Meals, 75 cents or a la carte.  
 Wire for Reservation.  
 A Hotel to which a man may send his family.

The Newest in Grand Rapids Well Known for Comfort and Courtesy

#### HOTEL BROWNING

Three Short Blocks From Union Depot  
 Grand Rapids, Mich.

150 FIRE PROOF ROOMS—All With Private Bath, \$2.50 and \$3.00  
 A. E. HAGER, Managing-Director

#### Beach's Restaurant

Four doors from Tradesman office

QUALITY THE BEST

#### Livingston Hotel and Cafeteria

GRAND RAPIDS

Nearer than anything to everything.  
 Opposite Monument Square.  
 New progressive management.

Rates \$1.25 to \$2.50

BERT A. HAYES, Propr.

#### OCCIDENTAL HOTEL

FIRE PROOF  
 CENTRALLY LOCATED  
 Rates \$1.00 and up

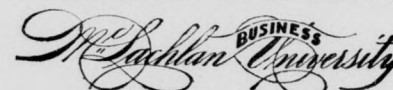
EDWARD R. SWETT, Mgr.  
 Muskegon :—: Michigan

#### CODY HOTEL

GRAND RAPIDS

RATES \$1.50 up without bath  
 \$2.50 up with bath

CAFETERIA IN CONNECTION



"The Quality School"  
 A. E. HOWELL, Manager  
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 School the year round. Catalog free.

#### Salesbooks

THAT GIVE  
 100 PER CENT PLUS SERVICE  
 ALL KINDS, SIZES, COLORS, AND GRADES. ASK FOR SAMPLES AND PRICES.

THE MCCASKEY REGISTER CO.  
 ALLIANCE, OHIO

#### F. A. Sawall Co.

INVESTMENT  
 SECURITIES

313-14-15 Murray Bldg.  
 Grand Rapids



Watch for the announcement  
 of our new offering in next  
 week's paper.

## MEN OF MARK.

## C. H. Phillips, the Well-Known Bond Salesman.

Charles H. Phillips was born at St. Thomas, Ont., Jan. 25, 1864. His antecedents were Welsh on his father's side and Scotch on his mother's side. When he was eighteen months old the family removed to Hadley, Lapeer county, where the father conducted a shoe business for many years. Mr. Phillips attended school until he was 19 years of age, when he entered the general store of C. E. Brown & Co. at Hadley, remaining there three years. The next year was spent in the dress goods department of Smith, Bridgeman & Co., at Flint. He then returned to Hadley, where for two years he managed a branch



Charles H. Phillips.

for Frank, Marks & Frank, of Detroit. The next two years he spent in Lapeer as manager of the clothing store of Hart Woolenberg. He then went on the road for the Tuckerman Neckwear Co., of Utica, N. Y., his territory comprising the State of Michigan. His length of service to this house was nine years. The next year was spent in the employ of J. S. Temple, of Boston, manufacturer of neckwear. His territory with this house comprised Michigan, Wisconsin and Indiana. He then engaged in the clothing business for himself at Lapeer, continuing four years. He subsequently engaged in the clothing business at Flint, selling out one year later to go on the road for Flint Pantaloon Co. He continued with this house five years, covering the states of Michigan, Ohio, Wisconsin, Indiana and Kentucky. Another year was devoted to the trade of Michigan in the employ of the Buckskin Breeches Co., of Evansville, Ind. The next eight years was devoted to the work of merchandise expert for the State Tax Commission. He relinquished this position a year ago to take up a managerial position with the General Discount Corporation, of Detroit, which has a capital of \$10,000,000 and whose sales of stock have now reached the last half of the second million. He has recently come to Grand Rapids and has opened an office at 425 Kelsey building, where he will handle Western Michigan territory, making loans and soliciting the sale of stock.

Mr. Phillips was married in 1899

to Miss Grace Woodward, of Lapeer. They have a daughter 19 years of age, who has charge of the payroll department of Cable Draper, wholesale baker of Detroit. Mrs. Phillips is an accomplished musician, being vocal instructor in the Musical Conservatory in Detroit.

Mr. Phillips was President of the Knights of the Grip in 1910 and is a member of Lapeer Lodge, K. of P.

Mr. Phillips says his hobby is hard work and that about the only kind of sport he cares for is a good ball game.

## Items From the Cloverland of Michigan.

Sault Ste. Marie, March 29—Bert Kates, for a number of years one of the largest hay merchants here, is moving to Clare, where he expects to make his home. Mr. Kates left here on Wednesday, March 22 at 12.15 a. m., by auto, opening up "autogation" between the Soo and St. Ignace. His trip was not a record breaker, however, as he did not arrive at St. Ignace until 7 o'clock the next morning. He was accompanied by two mechanics; otherwise he might still be en route. They had to be shoveled out five times and were towed for seven miles. He advises his friends not to take any pleasure trips between the Soo and St. Ignace just at present. Mr. Kates has made many friends throughout the county who regret his departure and wish him every success in his new field.

Fred Warner, of Strong's, has purchased the building at Brimley, formerly owned by E. Kelly and expects to open a restaurant in the near future.

"Antics of a stubborn auto are enough to make a horse laugh."

The wholesale warehouse robbers are apparently running out of supplies again and last week they relieved the Gamble-Robinson-Shaw Co. of gum and candy, and also visited the Hewitt Grain & Provision Co., where they helped themselves to cigars and tobacco. Our police department do not seem to be able to break up this gang who have been touching up most of the wholesalers for the past year.

We have been waiting to hear about the big get-together party of the Sooite colony in Detroit and received an interesting account of former Sooites by Randolph Monroe as follows: "Times have changed in Detroit. The old days when Sooites by the score might be found nightly at Stricker's, the Gold Dollar, or up at Sweney-Houston's—they're all gone now. If there was any matter of state that troubled the Sooite in Detroit, he could find George Sayers down at Burns' or Jack Haller at McIntosh's, and in the course of five minutes' conversation, meet some of the biggest men in the State."

"See that fellow?" George would say, mysteriously. "That's the gentleman from Paducah. I want you to meet him."

There would be a round of hand-shaking. Gus would get the signal, and you'd find a new celluloid collar on the top of your glass. Then George would tell you how he "Nearly put Groesbeck across" that fall, and would have, only that he ran out of campaign literature. "And the worst of it is," says George, "I found out later that Bill Ragan papered his hen-coop with Alex's posters."

"I know now," says George, "just why, too. It's no wonder Bill had such luck with hens."

(They say that George is on the other side of the fence.)

Yep, times have changed in Detroit. You drive your car down street mebbe out near the Hunt street police station, and a big policeman steps out and bawls you out for driving over the chalk line on the pavement. You look at him and vice versa, and of a sudden you realize that the big stiff is Al Thorne. All dressed in blue, with a badge as big as one of Frank Oster's soup spoons.

The Sooites in Detroit are going to have a reunion. It saw one the other day. Charley Follis was pegging down street and I was about to give him the high-sign when the Captain bumped into someone else who turned out to be Chase Osborn. The three of us decided that there was going to be a naval burial one of these days when the Soo slides off into St. Mary's river. With us out of the old town, there's not much left, we concluded. I patted Charley on the back. Charley shook hands with Chase and Chase told me that I, too, was far too large to confine myself to selling real estate in Northern Michigan, and we parted, very well satisfied with ourselves.

You'd be surprised at the young lady I saw in the Statler dining room, the other night. When I left the Soo, back in John Bone's day (every bone has his day) she was a mere slip of a girl, and hadn't ever heard of that dance named after the garment the girls are wearing.

She used to occupy the pew in front of me at church, when I attended every Easter, and was a modest little lady.

But now? Oh, boys! "No," she said, "I like Melacrin's very well. Satisfying, aren't they? Smoke one of mine."

They call it the March of Progress. Let's go!

Yes, times have changed. To meet the Sooites in Detroit, drop around at Kinsel's or Sander's, and find them sipping Vernor's ale and telling each other about the good job he has. You'll hear some famous fables.

William G. Tapert.

## Help Enact One Bill—Help Kill Another.

Lansing, March 29—Are you a live member of the Michigan Retail Dry Goods Association?

Pretty nearly every one of our members is a live member and here is a chance to show you are wide-awake. I am enclosing a copy of two bills that are now before the Michigan Legislature. One of them should be passed and the other should be defeated.

I am calling your attention first to Senate Bill No. 225, introduced by Senator Albert J. Engel, of Lake City. We have now upon our Statute Books Act No. 294 of the Public Acts of 1913, which was an act to provide for the licensing and regulating of the business of transient merchants to prevent the fraudulent sale of goods by such transient merchants, etc. This law may be found in Sections 7001-7009 of the Compiled Laws of 1915. I would suggest that you go to the nearest law office and read carefully the law regarding transient merchants which is now on our Statute Books.

Senator Engel's Bill amends this law by adding two new sections known as Sections 10 and 11, and the following is a copy of these two sections, omitting the title and enacting clause:

"Section 10. Whenever any person, firm or corporation shall commence or propose to engage in, do or transact any business in the sale of goods, wares and merchandise, and shall claim not to be a transient merchant, he shall execute to the township, city or village in which he commences or proposes to engage in, do or transact such business, a bond with sufficient surety or securities to be approved by the township board or legislative body of the city or village, as the case may be, in the sum of one thousand dollars (\$1,000) conditioned for the payment of all taxes and assessments that may be legally assessed against him within one year after he commences to engage in, do or transact such business.

"Section 11. In any proceeding under this act, the fact that any person has ceased to engage in, do or transact business in the selling of goods, wares and merchandise within six months after commencing to engage in, do or transact such business,

shall be prima facie evidence that such person was a transient merchant within the meaning and intent of this act."

This bill was referred to the Senate Judiciary Committee and this Committee is composed of the following named Senators: George M. Condon, G. Elmer McArthur, Albert J. Engel, O. A. Riopelle, Foss O. Eldred, Byron J. Hicks, Herbert J. Baker.

We have had a good deal of complaint at this office regarding the operations of transient merchants. The Legislative session will soon close and action on this bill should be taken as promptly as possible. Will you please write to the member of the Legislature (addressed to Lansing) from the district in which you reside, and also write to one or more of the members on the Judiciary Committee whose names are given above.

It is not necessary for me in this letter to go into detail regarding the need for the amendments provided for in this bill. Please do not wait three or four days before you do something regarding it. Do it to-day and thereby help put this bill across without delay. I would suggest also that you do not embarrass the passage of the bill by suggesting amendments at this time.

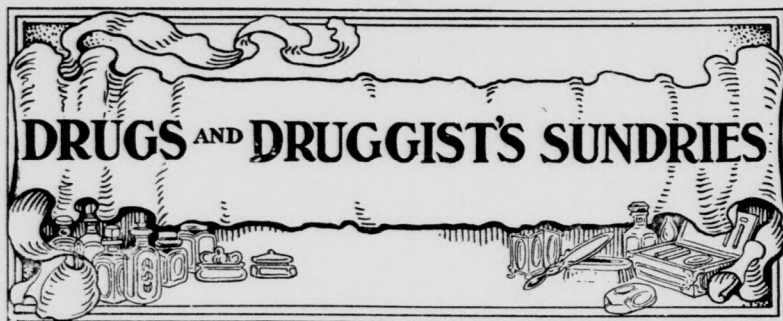
The bill which should be defeated is House bill No. 246, File No. 85, introduced by Rep. Byrum. This bill was introduced March 1 and was referred to the Committee on Roads and Bridges. The following Representatives are members of this Committee, and communications should be addressed to them at Lansing: Charles Evans, Patrick O'Brien, J. E. Warner, Frank B. Aldrich, M. N. Johnson, Wm. P. Straugh, James McKeon, O. E. Atwood, Eugene J. Kirby.

The bill reads as follows: "Section 1. It is hereby declared to be unlawful for any manufacturer, or for any wholesale dealer to pay or cause or permit to be paid any commission, compensation or remuneration in any form to any retail dealer, agent or representative of such manufacturer or dealer on account of the purchase or sale of material used in, or in connection with, the construction of any public street, highway, building or other public work within this State unless such purchase or sale shall be made for and on behalf of such manufacturer or wholesale dealer, through and by such retail dealer, agent or representative. Any retail dealer, agent or representative aforesaid accepting or voluntarily receiving any commission, compensation or remuneration, the payment of which is hereby declared unlawful, and any manufacturer, wholesale dealer, officer, agent or other representative thereof making any such payment, or causing or permitting the same to be made, shall be deemed to be guilty of a violation of the provisions hereof, and on conviction shall be liable to a penalty of imprisonment in the county jail, or in any prison of the State, for a period not exceeding two years and to a fine not exceeding ten thousand dollars, or to both such fine and imprisonment in the discretion of the court."

I wish you would carefully read the bill over and analyze its meaning if you can. It seems to me to be very obscure and meaningless. The dark face words are the ones on which the introducer of the bill seemed to place special emphasis. Prompt action on this matter should be taken by communication with your members of the Legislature. Jason E. Hammond,

Mgr. Mich. Retail Dry Goods Ass'n.

Benton Harbor—Hyman Benjamin has merged his clothing business into a stock company under the style of the Benjamin Sons Clothing Co., with an authorized capital stock of \$25,000, \$17,000 of which has been subscribed and paid in in property.



#### Michigan Board of Pharmacy.

President—H. H. Hoffman, Sandusky.  
Secretary and Treasurer—Charles S. Koon, Muskegon.

Other Members—E. T. Boden, Bay City; James E. Way, Jackson; F. C. Cahow, Reading.

Next Examination Session—Grand Rapids, March 15, 16 and 17; Detroit, June 21, 22 and 23.

#### The Country Druggist as a Helpful Factor.

How many thousands of country druggists are performing some helpful service every day in the year for which their fee is no more than the modest profit on the merchandise sold? If anyone could make an accurate reply to this query, I am sure that our druggists would soon be in line for a medal as Local Philanthropist.

Well, then, how does the country druggist serve his patrons? Being connected with a country store, located in a small town, it is a common sight to observe a farmer come into our store with his hand all bandaged up. In so many instances, an inquiry as to the cause of his misfortune could be answered before it is made—blood poisoning—for this seems such an ordinary occurrence amongst our farmer customers. I have often suggested how very much better it would be to use a little foresight and supply the home with a few simple first aid materials, and I really believe that no small number of sales have resulted from this suggestion. For instance, there is an aseptic and absorbent gauze bandage, absorbent cotton and an antiseptic solution of some kind. These little things may prevent weeks of pain and discomfort and save much on doctor's bill. Now, when Mr. Farmer gets his finger in the cross-cut saw, or gets a glancing slash across the foot from an axe, or slams down the lid of a grain bin on his hand, a hasty application of these "home remedies" often works miracles, if the farmer could only look in the future and see what might well happen to him if he had practiced neglect instead of foresight in attending to his injury. Isn't our country druggist somewhat of a regular fellow when he thinks of these things and passes the suggestion along to his customers?

Then there is the whole line of liniments, sprain reducers and rubbing oils. Why not suggest a bottle of one of them for the family medicine chest or cabinet? Perhaps a specific example will bring out the point of their value, as well as anything. A few weeks ago, one of our customers turned over his ankle one day and as he did not notice any ill effects at once, he paid no attention to it for several hours until it began to set up an acute swelling which was increasingly painful to him. Being a person-

al friend, I advised him to go and have one of our local physicians look it over and suggest treatment for it, as I thought there might be a slight fracture or some torn ligaments. However, he did not wish to consult a doctor, saying he was afraid the doctor might lay him up for several days. I gave him a bottle of a well-known rubbing oil, which we have long sold with marked success, and suggested that he should put hot applications on the ankle to open the pores, and then give the swollen parts a prolonged rubbing with the oil. Although walking was so painful to him when he left the store that he had to summon a car to drive him to his home, I was surely surprised to see him walk into our store on the second day following, as well as ever. He told me he had worked on his ankle for an hour and a half after arriving home that afternoon and had then gone easy on walking the next day, and it had done the trick to perfection. I needn't tell you that he was grateful to me for my humble advice, and he doesn't forget us when he can turn trade our way. That is human nature, of course and we are only too glad to help out in our little way whenever we can, but isn't it just these little personal attentions and real interest which bring big profits into little stores? This personal attention and real interest in a customer begets confidence, for folks are the same the world over when it comes to appreciation of a personal interest in them.

This same thing worked out in another way not long ago. A friend of mine, who has a summer camp in the mountains near our town, came to me one day last summer and suggested that he ought to have a little first aid kit for use in camp. I gave him one, and included a bottle of a very good antiseptic solution which, from personal experience, we knew to be very reliable. I forgot about the sale shortly after he left the store, until several weeks later, when one day he dropped in at the store again and told me how one of the fellows working on an adjoining cottage had stepped onto a rusty nail, driving it well into his foot. He carelessly thought nothing of it at the time, until it became so painful that he could scarcely step on it. My friend saw him limping about and enquired what was the trouble. Upon examination, he found a bad puncture wound, which in the absence of a doctor (the nearest being four miles distant), he offered to cauterize and bandage. It was just a case of "home remedy" or none at all, at the moment. My friend is a painstaking sort of chap and he must have done a neat bit of work, for he told me that the swelling went down, and with a few subse-

quent dressings, the wound was thoroughly cleansed and healed up nicely. Perhaps he saved the young fellow from a bad case of blood-poisoning, which too often follows in the wake of carelessness and neglect.

The same thought of suggestive salesmanship applies to so many articles in the drug store. I do not mean to imply that the druggist should attempt to assume the responsibilities of the physician, but let's rather look at it in the light of supplementing his professional services. If the physician were to be called to our homes in every single instance of bodily discomfort, pain or injury, our professional cohort would surely have to invent a new day with twice the present number of hours—a day in which there would be at least a few snatches of rest between cases.

Here is another instance of helpful suggestion on the part of the druggist. Mrs. Brown, over on Grand street, feels that she is catching another of her annual spring colds, due to an unwise change of clothing during one of our warm spring thaws. She can call in the doctor or she can turn to her medicine cabinet and look about for some quinine or rhinitis pills and a laxative tablet. Chances are that this forehand prevention will ward off the cold—if not, then let's summon the doctor. We might mention some of these simple preventatives to our patrons when they come to our store for a box of toilet soap or a jar of cold cream.

Then there is the whole line of vaselines in tubes—how very handy to turn to the home medicine cabinet for camphorated, mentholated, carbolated (or what not) kind of vaseline in this line. Perhaps many a spring "cold" in the early stages has been broken up or alleviated on account of our suggestive salesmanship at this time of the year. Customers remember these

things, too—let us continue this personal thought for their welfare, for it means our own financial welfare, too.

Let's take a jump now to another department of the store—rubber goods. Every household should have a hot water bottle. There are ever so many uses for one which may be suggested in local advertising. You are as familiar with these uses as the writer. During the winter months, for one period of two weeks, we put on a special sale, using an advertising feature for which we can claim no originality, but one which brought very fair results. We made our offer, both in newspaper space and in window display, to make an allowance of a certain percentage of the selling price of any hot water bottle, to be applied toward the purchase of a new one, upon bringing us the old bag (no matter how old or worn out). Possibly this brought forth some from the attic discard barrel, but we did not lose out on the proposition by any means. We take off our hat to the druggist who first thought of the idea, too. In this department of rubber merchandise, there are fountain syringes, douche bags, rubber gloves, invalid cushions, atomizers, bath sponges and sprays, and so on—the whole list being a young catalog in itself.

Just a few words about sales promotion, which we find essential to the country druggist. Newspaper space and window displays go hand in hand, and, of course, are a much worth while detail for the progressive pharmacy. They are so much a matter of fact that it seems unnecessary to dwell on them. However matter of fact they may be, it is my observation that clean windows and fresh displays do not always greet the eye of the passer-by, in some of our small town drug stores. A dozen fly-specked cartons of Knocks-Em-Cold Bitters is not a particularly inspiring sight on the

## Warm Weather is almost a reality

You appreciate what this will do for your Fountain Business.

#### May We Suggest:

The Guarantee Iceless Soda Fountain

Vortex Sundae & Soda Service

J. Hungerford Smith's Fruits & Syrups

H. & P. Dutch Process Cocoa

White Rock Ginger Ale

Coca Cola, Etc.

Glassware - - Spoons - - Table Service

**Hazeltine & Perkins Drug Co.**  
**Grand Rapids, Michigan**

tenth week after they have been put in the window, and sometimes you are lucky if you can even see them through the smoky glass.

From the country drug store aspect, I want to emphasize the value of catering to the farmer. He always looks forward to a drug almanac and calendar every year and is disappointed if you fail to have one for him. These two are always good-will producers with the farmer. He comes to town every day with his milk, and chances are all in favor of his taking a look-in at the drug store. Perhaps he should be the healthiest man in the world from his active, outdoor life, but too often he, with his household are most negligent of their health. Moreover, during the long winter months when short days make long indoor hours, they have more time for thinking about themselves. Being far removed from the nearest doctor, in many instances, the farmer must be his own first aid dispenser of home remedies and preventatives. All of this means sales for the up and doing country druggist, and I want to say there's bound to be lots of action in the cash register for those chaps who believe in combining profit with suggestive helpfulness to his patrons.

A. H. Van Voris.

#### Speed Up Collections and Move Shelf Sleepers.

Frank Craig owns a drug store in a certain city and it worried him because the little red stamps on his monthly bills were doing only single duty. Also his customers did not pay promptly and Mr. Craig was up against it when his own bills came in. Now up on his shelves were generous supplies of goods known as shelf sleepers, and Mr. Craig discovered a way to make the little red stamp do triple duty. On the reverse side of each monthly statement his customers found printed offerings of certain attractive bargains provisional with payment of the account on or before the 10th of the month. The variety was sufficient to make a wide appeal. On the 11th of the first month of the new scheme the druggist found that over 92 per cent. of the accounts had been paid and his shelf sleepers so depleted that further orders for similar stock was necessary. The scheme is still working and Mr. Craig says that his cash sales jump for the first ten days of each month.

A certain canny Scotchman named McGregor owns five drug stores in four Ohio cities. When he first opens a store he gets in touch with the postmen who deliver mail to the residences near his store and with their help compiles a mailing list. Two days before the store opens every resident receives a letter enclosing an "Inducement Coupon" which entitles the holder to a free souvenir or some unusual bargain. The letter explains the 101 per cent. service policy of the store and is a friendly appeal to get acquainted. When the interested customers come to the store they note the large and well ordered display of goods and the friendly courtesy of the clerks, a point Mr. McGregor insists upon. After that it is simply a matter of living up to appearances, and McGregor never fails!

In Hartford, Conn., there is a druggist who takes advantage of every failure of some other druggist to increase his prescription business. He buys their prescription record books and then mails a card to every name in the books, stating that he is prepared to handle their formulas. The druggist has built up a splendid prescription business and has increased his sales in other goods also.

A window trimming wizard, Brownless by name, manages a store in a city of 8,000. He divides the whole of one of his large windows into seven stalls, each of which has a sign for the day of the week. Curtains are continually drawn over six of them. The display always harmonizes with the season or date. Sundays the seventh stall merely contains a beautifully printed card: "Why not go to church to-day?" Even this card brings in customers.

#### Laugh It Off.

Are you worsted in a fight?  
Are you cheated of your right?  
Laugh it off.  
Don't make tragedy of trifles.  
Don't shoot butterflies with rifles—  
Laugh it off.

Does your work get into kinks?  
Are you near all sorts of brinks?  
Laugh it off.  
If it's sanity you are after  
There's no receipt like laughter.  
Laugh it off.

## McCRA Y

### REFRIGERATORS

for ALL PURPOSES

#### Send for Catalogue

No. 95 for Residences  
No. 53 for Hotels, Clubs,  
Hospitals, Etc.  
No. 72 for Grocery Stores  
No. 64 for Meat Markets  
No. 75 for Florist Shops

McCRA Y REFRIGERATOR CO.  
2144 Lake St. Kendallville, Ind.

## ENVELOPES

Of Every Description  
ALL SIZES, ALL COLORS  
For All Purposes

Correspondence Envelopes  
Window Envelopes  
Document Envelopes  
Pamphlet Envelopes  
Pay Envelopes  
Coin Envelopes  
Drug Envelopes  
Tag Envelopes  
Clasp Envelopes  
Cloth Lined Envelopes  
Expansion Envelopes

We have the only Exclusive  
Envelope Printing Machine in  
Grand Rapids.

TRADESMAN COMPANY

## Wholesale Drug Price Current

Prices quoted are nominal, based on market the day of issue.

Acids		Almonds, Sweet,		Tinctures	
Boric (Powd.)	18 1/2 @ 25	imitation	85 @ 1 00	Aconite	@ 1 85
Boric (Xtal)	18 1/2 @ 25	Amber, crude	3 00 @ 3 25	Aloe	@ 1 65
Carbolic	31 @ 37	Amber, rectified	3 50 @ 3 75	Arnica	@ 1 50
Citric	70 @ 75	Anise	1 50 @ 1 80	Asafoetida	@ 3 90
Muriatic	4 @ 6	Bergamont	8 50 @ 8 75	Belladonna	@ 1 35
Nitric	10 @ 15	Cajeput	1 50 @ 1 75	Benzoin	@ 2 40
Oxalic	25 @ 30	Cassia	3 00 @ 3 25	Benzoin Comp'd	@ 3 15
Sulphuric	4 @ 6	Castor	1 30 @ 1 50	Buchu	@ 3 15
Tartaric	58 @ 65	Cedar Leaf	2 00 @ 2 25	Cantharides	@ 3 00
Ammonia		Citronella	75 @ 1 20	Capsicum	@ 2 30
Water, 26 deg	10 1/2 @ 20	Cloves	2 25 @ 2 60	Cardamon	@ 1 50
Water, 18 deg	9 @ 15	Cocanut	30 @ 40	Cardamon, Comp.	@ 1 25
Water, 14 deg	8 @ 13	Cod Liver	1 50 @ 1 75	Catechu	@ 1 50
Carbonate	22 @ 26	Croton	2 25 @ 2 50	Cinchona	@ 2 10
Chloride (Gran)	15 @ 25	Cotton Seed	1 25 @ 1 35	Colchicum	@ 2 00
Balsams		Cubeb	11 00 @ 11 25	Cubeb	@ 3 00
Copaiba	80 @ 1 00	Eigerson	6 00 @ 6 25	Digitalis	@ 1 80
Fir (Canada)	2 50 @ 2 75	Eucalyptus	1 25 @ 1 50	Gentian	@ 1 40
Fir (Oregon)	60 @ 80	Hemlock, pure	2 00 @ 2 25	Ginger, D. S.	@ 2 00
Peru	2 50 @ 3 00	Juniper Berries	3 75 @ 4 00	Guaia, Ammon.	@ 2 50
Tolu	1 00 @ 1 20	Juniper Wood	2 50 @ 2 75	Iodine	@ 1 50
Barks		Lard, extra	1 25 @ 1 45	Iodine, Colorless	@ 2 00
Cassia (ordinary)	45 @ 50	Lard, No. 1	1 10 @ 1 20	Iron, clo.	@ 1 50
Cassia (Saigon)	50 @ 60	Lavender Flow	1 50 @ 1 75	Kino	@ 1 40
Sassafras (pw. 55c)	@ 50	Lavender Gar'n	1 75 @ 2 00	Myrrh	@ 2 25
Soap Cut (powd.)	40c	Lemon	1 75 @ 2 00	Nux Vomica	@ 1 90
	30 @ 35	Linseed Blded bbl.	@ 73	Opium	@ 3 50
Berries		Linseed bld less	86 @ 94	Opium, Camp.	@ 1 30
Cubeb	1 75 @ 2 00	Linseed raw, bbl.	@ 77	Opium, Deodorz'd	@ 3 50
Fish	40 @ 50	Linseed raw less	84 @ 92	Rhubarb	@ 2 00
Juniper	9 @ 15	Mustard, true oz.	@ 2 75		
Prickly Ash	@ 30	Mustard, artifil, oz.	@ 50		
Extracts		Neatsfoot	1 10 @ 1 30		
Licorice	60 @ 65	Olive, pure	4 75 @ 5 50		
Licorice powd.	@ 1 00	Olive, Malaga,	4 00 @ 4 25		
Flowers		green	4 00 @ 4 25		
Arnica	75 @ 80	Orange, Sweet	5 00 @ 5 25		
Chamomile (Ger.)	50 @ 60	Origanum, pure	@ 2 50		
Chamomile Rom	40 @ 45	Origanum, com'l	1 25 @ 1 50		
Gums		Pennyroyal	3 00 @ 3 25		
Acacia, 1st	50 @ 55	Peppermint	6 50 @ 7 00		
Acacia, 2nd	45 @ 50	Rose, pure	15 00 @ 20 00		
Acacia, Sorts	25 @ 30	Rosemary Flows	2 50 @ 2 75		
Acacia, powdered	40 @ 45	Sandalwood, E.	@ 13 25		
Aloe (Barb Pow)	30 @ 40	I.	13 00 @ 13 25		
Aloe (Cape Pow)	30 @ 35	Sassafras, true	3 00 @ 3 25		
Aloe (Soc Pow)	1 25 @ 1 30	Sassafras, artifl	1 25 @ 1 60		
Asafoetida	2 25 @ 2 50	Spearmin	10 00 @ 10 25		
Pow.	2 75 @ 3 00	Sperm	2 75 @ 3 00		
Camphor	1 22 @ 1 30	Tansy	11 50 @ 11 75		
Guaic	@ 1 25	Tar, USP	48 @ 60		
Guaia, pow'd	1 25 @ 1 50	Turpentine, bbl.	@ 57		
Kino	@ 85	Turpentine, less	62 @ 73		
Kino, powdered	@ 1 00	Wintergreen,	12 00 @ 12 25		
Myrrh	@ 90	tr.	@ 12 25		
Myrrh, powdered	@ 1 00	Wintergreen, sweet	6 00 @ 6 25		
Opium	10 00 @ 10 40	birch	85 @ 1 20		
Opium, powd.	11 50 @ 12 00	Wintergreen art	85 @ 1 20		
Opium, gran.	11 50 @ 12 00	Wormseed	5 50 @ 5 75		
Shellac	75 @ 85	Wormwood	22 50 @ 22 75		
Shellac Bleached	85 @ 95				
Tragacanth	4 50 @ 5 50				
Tragacanth, pw.	3 50 @ 4 00				
Turpentine	25 @ 30				
Insecticides					
Arsenic	15 @ 25				
Blue Vitriol, bbl.	@ 08				
Blue Vitriol, less	9 @ 15				
Bordeaux Mix Dry	17 @ 30				
Hellebore, White	38 @ 45				
powdered	60 @ 80				
Insect Powder	60 @ 80				
Lead Arsenate Po.	22 @ 42				
Lime and Sulphur	11 @ 23				
Dry	40 @ 50				
Paris Green	40 @ 50				
Ice Cream					
Arctic Ice Cream Co.					
Bulk, Vanilla	1 25				
Bulk, Chocolate	1 35				
Bulk, Caramel	1 45				
Bulk, Grape-Nut	1 35				
Bulk, Strawberry	1 35				
Bulk, Tutti Frutti	1 35				
Brick, Vanilla	1 40				
Brick, Chocolate	1 40				
Brick, Caramel	1 60				
Brick, Strawberry	1 60				
Brick, Tutti Frutti	1 60				
Piper Ice Cream Co.					
Bulk, Vanilla	1 15				
Bulk, Vanilla Special	1 25				
Bulk, Chocolate	1 20				
Bulk, Caramel	1 20				
Bulk, Grape-Nut	1 20				
Bulk, Strawberry	1 25				
Bulk, Tutti Frutti	1 25				
Brick, Vanilla	1 40				
Brick, Fancy	1 60				
Ices	1 15				
Sherbets	1 15				
Leaves					
Buchu	@ 2 50				
Buchu, powdered	@ 2 75				
Sage, bulk	67 @ 70				
Sage, 1/4 loose	72 @ 78				
Sage, powdered	55 @ 60				
Senna, Alex.	1 40 @ 1 50				
Senna, Tinn.	30 @ 35				
Senna, Tinn. pow	35 @ 40				
Uva Ursi	20 @ 25				
Oils					
Almonds, Bitter,	16 00 @ 16 25				
Almonds, Bitter,	2 50 @ 2 75				
artificial	1 75 @ 2 00				
Almonds, Sweet,	1 75 @ 2 00				
true	1 75 @ 2 00				





## MICHIGAN'S METROPOLIS.

## Late News From the Fourth Largest City.

Detroit, March 29.—In a sustained effort to increase the scope of Detroit wholesale market the Wholesale Merchants' Bureau are planning a series of trade promotion trips to towns in Michigan, Ohio and parts of Indiana. The first trip of this new series was made to Jackson, Michigan, about a month ago and plans are now being made to visit the retail merchants of Battle Creek and Kalamazoo on April 5 and 6. Those making the trip will leave Detroit on the morning of April 5 in a special car via Michigan Central Railway, arriving at Battle Creek about 11 a. m. and will spend the day calling on the business men in that city. At 6 p. m. they will entertain the business men of Battle Creek at a banquet at the Post Tavern. Remaining in Battle Creek all night the Detroit party will leave for Kalamazoo where a noon luncheon will be given to the merchants of that city. T. F. Ferguson, chairman of the Trade Promotion Committee, says, "We believe that the trade promotion trips made by the Bureau during the past year have been the most successful ever undertaken and cannot urge too strongly the necessity of getting acquainted with the man you are doing business with. Firms making these trips have not only added new customers but have done a missionary work for the entire wholesaling interests of Detroit. Nothing has been left undone in the way of making this the most pleasant and profitable trip yet undertaken."

Detroiters are justly proud of the latest addition to the list of Detroit's modern hotels—the hotel Wolverine. The new hostelry, which was built at a cost of \$3,000,000, is seventeen stories high and contains 500 rooms, each with private bath and everything in equipment that will tend to enhance the comfort and convenience of the guests. According to the promoters and owners, Marcus and Jerome Freud, of this city, the new hotel will cater to all who desire a metropolitan hotel, yet without losing none of the old-time hospitality of a country inn. Special efforts to make it a Michigan headquarters for both pleasure and business visitors will be made. The location at Elizabeth street, near Woodward, is ideal, being only a short walking distance from the retail and amusement centers and the wholesale section of the city. Detroiters are proud because the city now has one of the finest hotels in the country. The congestion of the past will also be greatly relieved.

Julius Rieck, dry goods merchant, has again assumed his duties in directing his business at Gratiot and Mel-drum avenues, after an absence of several weeks caused by sleeping sickness.

Caleb Loub, prominent in the Detroit lumber industry for some years past, has been appointed manager of the Washtenaw Lumber Co., at Ann Arbor.

The Michigan State Dental Society will hold its sixty-fifth annual convention at the Hotel Statler, April 11 to 15. Dr. George Wood Clapp, of New York, and Forrest H. Orton, of the University of Minnesota faculty, are to be among the speakers.

The following paragraph taken from a page devoted to the new glove department in the Merchandise News, a magazine published by the Ely-Walker Dry Goods Co., will be read with pleasure by hosts of Detroiters and many merchants throughout Michigan and Ohio: This new glove room is a manifestation of our determination to have the finest glove department in the land. And to head this section we searched the country for the best man we could find—we found him, and then gave him just one order, Get busy! The best man is E. H. (Ernie) Warner, formerly a department manager for Burnham, Stoepel & Co., of this city.

A. Sklare, employed by A. Krolik & Co., for the past three years in the capacity of stock-keeper in one of the departments, later being promoted to floor salesman, has been assigned to the Indiana territory, which he will cover as special representative for the manufacturing goods department. He makes his initial trip this week.

P. C. Palmer, department manager for Burnham, Stoepel & Co., returned from a trip to the Eastern manufacturing markets this week.

At a meeting of the Executive Committee of the Retail Merchants Bureau of the Detroit Board of Commerce, last Tuesday, E. J. Hickey, President of the E. J. Hickey Company, was elected President of the organization. The other officers elected were: D. J. Healy, President of the D. J. Healy Shops, First Vice-President; S. M. Cole, of the Weil Furniture Co., Second Vice-President, and P. K. Loud, of Wright, Kay & Co., Treasurer.

The election of these officers was unanimous, and the Bureau feels that it was indeed fortunate to have business men of this type accept these offices for the coming year. President Hickey is one of the leaders in the retailing field in Detroit, representing both the progressive and conservative elements in the retail stores of the city.

The Bureau has endeavored to organize each type of business or line of trade among the retail stores into a separate group. Each group elects two representatives and these representatives make up the Executive Committee. The Executive Committee for 1921-22, as recently elected by the various groups of retailers, is composed of the following: Hardware, J. H. Gregg and James Waterston; shoes, Clyde K. Taylor and Thomas Jeffries; cloak and suit, Z. Himelhoch and Geo. P. Yost; music, Jay Grinnel and Max Strasburg; florists, Harry Breitmeyer and William B. Brown; Furniture, S. M. Cole and Henry Wineman; jewelry, P. K. Loud and M. A. Enggass; men's clothing, E. J. Hickey and James Neubauer; electrical appliances, Chas. E. Hayes; department stores, D. J. Healy and W. P. Emery; drugs, G. H. Grommet; office appliances, C. J. Nachtigal and Jos. L. Keenan; cigars and tobacco, M. A. LaFond; caterers, Jos. V. Walker; confectioners, W. J. Brown; automobile tires, F. W. Smith. Under the by-laws of the Bureau John A. Brown, retiring President, will also be a member of the new Executive Committee.

After the election of the new President the committee gave a rising vote of thanks to the retiring President, John A. Brown. Mr. Brown has worked unceasingly for the betterment of the Bureau and his efforts have met with remarkable success. He was able to secure from his Executive Committee of the past year the maximum amount of work. He had the full co-operation not only of the members of the Executive Committee but also the entire membership of the Bureau itself. The result of his work was strikingly set forth in the annual report of the activities of the Bureau which was submitted at the first meeting of the 1921-22 Executive Committee.

This report, which was also read at the annual dinner of the Retail Merchants Bureau held at the Board of Commerce on Thursday, March 24, shows that during the year the Bureau's membership expanded from eighty retail stores located principally in the downtown section of Detroit to 550 retailers located in all sections of the city. In order to take care of the activities of the Bureau, a large sum of money was raised among the retailers themselves.

During the year the Bureau worked out a detailed plan for a Credit Reporting and a Stores Mutual Protective Association. These reports are now before the Executive Committee and will be acted upon at an early date. The Credit Bureau, if plans submitted are adopted, will be owned and operated by the merchants themselves

and will be located in the Board of Commerce building. The Bureau will report on credit customers and handle the customary work of an organization of this kind. The Stores Mutual Protective Association will protect members of the Bureau from the operations of shoplifters, petty thieves and dishonest employees.

Perhaps the most important of the general activities of the Bureau during the last year was what was done in regard to legislative matters, both State and National. Delegations went to Lansing on a number of important measures and in addition to this the Bureau kept in close touch with the situation in Washington, particularly in regard to those legislative matters affecting retailing interests.

The Bureau did some effective work with the local Fair Price Committee at the time when they were most active, and as a result the merchants of the city were found to be operating in a fair manner and consequently were not molested under the provisions of the Lever act.

The members of the Bureau also entered into an advertising solicitors' agreement, actively aided the fight to put through the municipal courts bill, took a leading part in co-operating with local authorities during the switchmen's strike, did very efficient work at the time of the local street car strike, furthered plans for the Detroit to Windsor bridge, closely co-operated with and aided the Board of Commerce Inland Waterways and Port of Detroit Committees, assisted materially in the Community Fund Drive, worked with the police department in their safety first campaign, and conducted a fight against the removal of the Michigan State Fair from Detroit.

Some of the more specific activities undertaken by the Bureau were the entertainment of a party of British merchants who visited Detroit during the summer and the underwriting of a week's performance of the Detroit Symphony Orchestra during which 7,000 tickets were distributed by various retail stores. An early Christmas shopping campaign, which brought good results, was started just before the Christmas holidays. Posters were furnished for eighty billboards through the city in the "Buy Now" campaign.

In addition to this meetings were

held with the Executive Committee of the Wholesale Merchants' Bureau, general agent of the American Railway Express Company, officials of the Michigan State Telephone Company, and various city and state officials. Bulletins were gotten out to the general membership calling their attention to the activities of the Bureau. The Bureau agreed to raise \$1,000 which will guarantee the Michigan State Teachers' Association in Detroit in October, 1921. The Bureau acted as the Detroit Board of Commerce Taxation Committee.

## Rapid Growth of Prune Industry.

The growth of the California prune industry is described in a recent report of the San Francisco Chamber of Commerce. Sixty-four years ago Louis Pellier brought with him to California from France two prune cuttings, which he planted on his brother's ranch near San Jose, thus beginning the prune industry in California.

To-day California produces an annual prune crop of 225,000,000 pounds, grows 85 per cent. of all the prunes eaten in the United States and exports hundreds of thousands of pounds, some of which go back to the very fruit growing districts of France from where the original plantings were brought.

For years the Santa Clara Valley, fifty miles due South of San Francisco, produced 80 per cent. of the prunes grown in California. Now this valley grows less than half. There is an immense yield in the Sonoma and Napa valleys, thirty or forty miles north of San Francisco, and millions of pounds of prunes are grown in the northern Sacramento Valley and in certain districts throughout the San Joaquin Valley.

The bearing acreage of the prune land in California is valued at more than \$200,000,000, and it is estimated that 15,000 acres of new prune orchard are planted every year.

# B. B. B.

## "Coffee"

A Delightful Drink  
Popular in Price  
Roasted Daily



JUDSON GROCER CO.

GRAND RAPIDS

MICHIGAN

### The High Cost of Duplicate Buying.

The two elements of retail overstocking for which the manufacturer is largely to blame and which he can do much to remedy are, first, the carrying of too large quantities of one brand or kind, and, second, the carrying of too many parallel brands of goods. When a dealer says he is overstocked, it is a common supposition that he means he has too many boxes of Reis's underwear, Luxite hosiery, Manhattan shirts and Paris garters. Very often the dealer thinks so too, and a casual inspection leads to such assumption, even though he may be carrying the very minimum stock of each brand, to meet the demand for various sizes and weights of, for example, underwear. He may appear to be at once overstocked and reduced to the lowest possible quantity in a given line. The answer is that he is carrying too many brands.

It is the consensus of opinion of men in touch with retail conditions that the overloaded condition in the retail field is largely due to dealers carrying too many parallel lines. For clearness' sake, we need first a more exact definition of this parallelism of goods. Obviously, a hardware merchant in a small town, with trade distributed among many classes, must carry stock to suit many purses, and also a variety of some articles regardless of price. The kind of parallelism that is condemned by the far-seeing manufacturer is that in which different brands of nearly the same price, quality and style are stocked by the same store. Gloves, for instance, certain lines of which might swap trademarks without damage to reputations, are an instance of the kind of duplication which is inadvisable. This duplication, of course, varies widely in different industries. In shoes there may be as high a duplication as 75 per cent. in two standard brands; while in electrical appliances one brand may not parallel another within 25 per cent. in price or quality. And conversely in different makes of such an article as a saw, there seems to be almost entire duplication since, to the average buyer, there is no choice between a Simonds, Atkins or Disston.

While this question of parallelism may seem to be the retailer's private concern, it nevertheless directly concerns the manufacturer, who has only too often shown the short-sighted policy of taking advantage of the dealer's lack of perception.

A leading cause of the recent unusual condition of duplication was the shortage of goods during the war. A dealer who found difficulty in getting deliveries from this or that manufacturer, ended in desperation by placing orders with all of them; and eventually he received more goods than he could handle. Another potent cause of duplication which prevails even under normal conditions is the policy of certain retailers to have in stock at all times some styles of footwear or underclothing or hats, from all the leading popular lines. The reason for such a policy is three fold. First, the dealer figures that by supplying whatever brand is asked for he gives the impression of being a big operator. Secondly, it gives his store the combined drawing power of all these

branded lines; and last, that by carrying these lines he prevents them from falling into the hands of competitors.

A third cause of duplication is the practice of marketing goods under the jobbers' private brand names. This is the most absolute kind of duplication, since the dealer stocks both the Nationally advertised brand, because of consumer demand, and the jobber's brand, because of lower prices. As has been frequently proved such duplication, instead of increasing sales, slows up retail turn-over.

Turning to the constructive features of the question it has been fairly well demonstrated that concentration means more rapid turn-over of stock. If a dealer carries four different lines of underwear, for example, he must carry four times as many slow-moving sizes. By sticking to one line he can increase his stock of quick-movers and keep down the "stickers" to a minimum.

Another factor in favor of concentration is the rate of growth of the total sales in any industry. In a rapidly growing market a dealer can afford to "spread himself" more than where public demand is comparatively standardized. Still another point affecting the advisability of dealer concentration, is the relative consumer-standings of brand marks. Does the customer buy by brand, or not? Some dealers believe that the "brand-choice" is almost negligible, since all leading brands are well established in the public mind. So far as this is true, concentration on one line has no disadvantages, but we must not be too sure of the fact that the line we carry is accepted above others.

Lastly comes the question, what can we do, and how to get dealers to reduce their number of lines when it proves desirable to do so. Here is a brief summary of methods:

1. Be sure concentration is advisable in this field.
2. See that salesmen are acquainted with the facts.
3. Hold down their enthusiasm merely to land new accounts.
4. Keep dealers constantly alive to the dangers of diversification and the advantages of sticking with you.

### Sell the Idea First.

Sell the idea first and the merchandise will sell itself. Don't let the merchandise do all the talking. Stress fashion, durability, comfort, fit, increased service ideas. Make an appeal to your customer through one or more of these ideas and the cause is won. Every salesman should know how to describe any garment in the shop as accurately as a mail-order catalogue. It is equally important to know human nature. The impatient customer, the deliberative customer, the decisive customer, the hesitant customer, the talkative customer and the numerous others all require different treatment. Remember always that the customer does not see all the selling points in a pair of gloves, for instance, but only those pointed out to him.

Don't get the idea at middle age that an old dog can't be taught new tricks. He can be taught if he will try to learn.

## BUSINESS WANTS DEPARTMENT

Advertisements inserted under this head for five cents a word the first insertion and four cents a word for each subsequent continuous insertion. If set in capital letters, double price. No charge less than 50 cents. Small display advertisements in this department, \$3 per inch. Payment with order is required, as amounts are too small to open accounts.

**King Hotel at Reed City for sale or rent. This property will be sold at a very low price and on terms, or can use Grand Rapids real estate. Write Will Curtis, Reed City, Michigan.**

**For Sale—A bargain. Brick store building, fine condition, good as new. 22 x 85. Best location in town. Located in best manufacturing town in Southern Michigan. New factory 60 x 750 feet now being built. \$250,000 capital. Claimed to be the largest chair factory in America. Good opening for several lines of business. For particulars, address owner. R. H. Hill, Fayetteville, Arkansas. 265**

**Wanted—Shoe clerk in department store in best town in Northern Michigan. Good opportunity to learn shoe business. Want bright, ambitious young man of neat appearance who has had at least one year's experience selling shoes. In replying give full particulars as to age, height, experience and references. Address No. 266, c-o Michigan Tradesman. 266**

**Successful retail sales for merchants who want quick action. Reducing, money-raising, and closing-out sales our specialty. Write or wire. Columbia Sales System, 1632-36 North Halsted St., Chicago, Ill. 267**

**For Sale—Fine grocery store, Michigan; general store, Michigan, \$5,200; general store, Wisconsin; variety store, Wisconsin, \$6,500. Chicago Business Exchange, 327 South LaSalle St., Chicago. 268**

**BEST MERCANTILE LOCATION IN CENTRAL MICHIGAN FOR RENT—Double store front and basement, corner of Broadway and Normal Ave. Heated. Will be vacant middle of March. ONLY LIVE WIRE NEED APPLY. COMMERCIAL BANK BLOCK CO., MT. PLEASANT, MICH. 269**

**If you are thinking of going in business, selling out or making an exchange, place an advertisement in our business chances columns, as it will bring you in touch with the man for whom you are looking—THE BUSINESS MAN.**

**EXCEPTIONAL BUSINESS OPPORTUNITY—\$3,000 stock general merchandise, seven miles from Knoxville, Tennessee, in marble district. Sales \$3,600 per year. House, store building, and ten acres of land. \$9,000. Stock, etc. extra. Finest climate. Business will stand any investigation. No business depression here. And no old stock to buy. Owner, J. C. LaPoint, R. F. D. 11, Knoxville, Tenn. 270**

**For Sale—A very profitable little automobile accessories jobbing business. Strictly cash basis. Real money maker. \$700 will handle it. Ill health reason for selling. Central Michigan Tire and Tube Co., St. Johns, Mich. 271**

**For Sale—At once. Small general stock dry goods, shoes and groceries. At a bargain. J. D. Locke, Bath, Mich. 273**

**For Sale—General stock merchandise. Thriving business. Fine farming country, good resort trade. Will sell right. W. G. Simpson, Delta, Mich. 274**

**INVESTMENT \$10,000 to \$15,000—If you can fill the position as Treasurer and act on the Board of Directors with a food manufacturing concern, get in touch with us immediately. Do not answer unless you can make this investment and fill the position. Address No. 252, c-o Michigan Tradesman. 252**

**HERE is a chance to make big money on a capital of \$150. Our egg preserver will keep fresh eggs fresh fourteen months. No cold storage required. Keep in a cool room in an ordinary egg case in a well ventilated room. Will give responsible party exclusive sale in the state of Michigan for two years with the right to sub-let counties. These goods are patented in the United States and Canada. Write for particulars to the Fleming Egg Preserver Co., Fifty cent can by parcel post, which will put away fifty dozen eggs. Fleming Egg Preserver Co., 4339 Prairie Ave., Chicago, Ill. 253**

**Will pay cash for whole stores or part stocks of merchandise. Louis Levinsohn, Saginaw, Mich. 998**

**Wanted—Stock of general merchandise in good farming town on railroad. Write full particulars in first letter. Address No. 254, c-o Michigan Tradesman. 254**

**WANTED—To trade our clear, unincumbered farm and income properties for merchandise anywhere. PHILLIPS MERCANTILE CO., Manchester, Tenn. 255**

**IMPLEMENT BUSINESS of the late Charles Howland, located at Pontiac, Mich., for sale on inventory. Would consider good security as part payment. Address Mrs. Charles Howland, Pontiac, Mich. 259**

**INVESTIGATE—Good Iowa farms trade for merchandise stocks. Pay difference in cash. William Adams, 339 Reed St., Waterloo, Iowa. 260**

**FOR SALE or Exchange—By owner, best located thirty-acre fruit, berry, and poultry farm in Berrien county. On stone road and interurban railway. Grade school, churches, stores, bank, and market right at door. Best American neighbors. House modern, with telephone. Can subdivide farm into small tracts or village lots. Will exchange for well located general store in railroad town in good farming section, if good, live newspaper in town. F. M. Witbeck, Benton Harbor, Mich. 264**

**Bell Phone 596 Citz. Phone 61366  
JOHN L. LYNCH SALES CO.  
SPECIAL SALE EXPERTS  
Expert Advertising  
Expert Merchandising  
209-210-211 Murray Bldg.  
GRAND RAPIDS, MICHIGAN**

**For Sale—Cash registers, store fixtures. Dick's Fixture Co., Muskegon. 176**

**Pay spot cash for clothing and furnishing goods stocks. L. Silberman, 106 E. Hancock, Detroit. 566**

**2,000 letter heads \$5.90. Samples. Copy Journal, Hancock, Michigan. 160**

### CASH REGISTERS

**REBUILT CASH REGISTER CO.  
(Inc.)  
122 North Washington Ave.,  
Saginaw, Mich.**

**We buy sell and exchange repair and rebuild all makes.  
Parts and supplies for all makes.**

**MR. MERCHANT—Our new useful household premiums stimulate business. Dandy premium or souvenir for all occasions. Particulars free. Write to-day. Valley Manufacturing Co., Grafton, West Va. 272**

**BANISH THE RATS—Order a can of Rat and Mouse Embalmers and get rid of the pests in one night. Price \$3. Tradesman Company, Grand Rapids, Michigan.**

**Fieglers**

**Chocolates**

**Package Goods of  
Paramount Quality  
and  
Artistic Design**

### Economic Coupon Books

**They save time and expense.  
They prevent disputes.  
They put credit transactions on cash basis.  
Free samples on application.**

**Tradesman Company  
Grand Rapids, Mich.**

## THE LATE CARDINAL GIBBONS

In 1884 Archbishop Gibbons presided over the Third Plenary Council of the Roman Catholic church in America, the chief landmark in the church's recent history. From it grew the Catholic University at Washington, formally founded five years later. It initiated on a wide scale the work of the Church among Indians and negroes. It made important changes in church government. When the next assembly of the whole hierarchy occurred, in 1919, Cardinal Gibbons was the only survivor of the first gathering. In the thirty-five intervening years he was always popularly regarded the foremost representative of Catholicism on the continent. He grew with his church, a church in 1884 of some sixty bishops and seven thousand priests and in 1919 of nearly a hundred bishops, more than twenty thousand priests, and a following of nearly eighteen millions. The affection which his simplicity, kindness and devoted labor excited among his intimates was equalled by the respect which the general public held for him as a great citizen. On his fiftieth anniversary as a priest President Roosevelt journeyed to Baltimore to praise him for his public service.

It was fitting that the man so many years primate of the Roman Catholic church in America should have been born in the one state that grew from a Catholic colony. His long life is a link with the beginnings of a sturdy Catholic organization. Charles Carroll died in Baltimore two years before Gibbon's birth there, and it was John Carroll, a near relative of the signer, who in 1790 was made first Bishop of the first American See. It was fitting also that the Cardinal should be of the blood which gave American Catholicism its greatest strength. While he was in Ireland for his education the great Irish immigration began, with the result that the million Catholics of 1840 were three millions by the Civil War. After he rose to be Cardinal another great Catholic reinforcement came in the Italian immigration, and before he died he saw churches of Polish Catholics, Bohemian Catholics, and Croatian Catholics scattered over America.

Two qualities marked in the Cardinal were of peculiar value to his church: his unadulterated Americanism and his interest in intellectual and political affairs. From the days of Know Nothingism there has been a tendency to regard the Roman Catholic church as a little alien. An ecclesiastical organization obedient to the decrees of a foreign head and composed largely of foreign-born elements has special difficulties and responsibilities. The Archbishop who delivered the centennial address upon the founding of Carroll's See declared that the Roman Catholic church must be emphatically and thoroughly American. It can be more than passively American—it can be a militant force in imbuing alien communicants with patriotism. Cardinal Gibbons labored to make his church a true factor in Americanism. Early this

year he sent from his sick bed an article on the Constitution declaring that "we would be recreant to the trust committed to us if we failed to teach and uphold the principles on which our Government rests."

In Cardinal Gibbons's death the country loses a great churchman and a distinguished citizen.

## General Conditions in Wheat and Flour.

Written for the Tradesman.

Conditions in the flour and wheat market have not changed materially from a week ago. The March option is a trifle stronger; in fact, is up about 6c; the May, however, is only 3/4c higher. The advance in the March has been due, of course, to the closing out of this option, those short being forced to buy in to cover.

The volume of flour business done has been slightly better than last week and the strength in the stock market evidently anticipates somewhat of a revival in other lines.

The Easter trade as a general thing was reasonably heavy. Collections are improving. Quite an improvement in building is noted which indicates better demand for building materials. The gold inflow has been unchecked and money is easy; as a matter of fact, the Federal Reserve ratio calculated on a comparable basis is the highest since June, 1919.

Future wheats are selling below cash considerably; in fact, the July option opened \$1.25@1.23, selling up today to \$1.26 and a fraction. Numerous crop scares have been set in motion, but it is believed no material damage has been done to the growing crop thus far. Indications point to a winter wheat crop of between 650,000,000 to 685,000,000 bushels, an increase of from \$115,000,000 to 135,000,000 over last year.

Spring seeding will be well under way very shortly, and inasmuch as wheat is bringing a better price than any coarser grains, it is anticipated a reasonably large acreage will be sown.

As stated in other market letters, however, there is no surplus of wheat and stocks of flour are exceedingly light, so even with a good crop prospect, if a materially increased volume of domestic and foreign buying should develop, prices will hold reasonably firm; at least, until the new crop is offered, which will not be until about the first of July when the Western wheat begins to come into the market. Our own wheat, of course will not be available until after the middle of July, or about the first of August.

There is nothing in the situation that should cause the trade to depart from the policy of buying two or three weeks ahead or about as required until the new wheat flour is offered, which, undoubtedly, will be sold on a considerably lower basis than at present for immediate or thirty day shipment.

Lloyd E. Smith.

William Judson, President of the Judson Grocer Company, has returned from a three weeks' trip to Florida, during which time he spent about a week at Jacksonville and two weeks at Miami. Business conditions at

Jacksonville were somewhat depressed, due to the decline in rosin and turpentine, which found further expression in the reduction in bank balances. A year ago the largest bank in Jacksonville had \$20,000,000 on deposit. Its deposits at the present time are about \$16,000,000. Jacksonville is the most solid, substantial distributing town of Florida and the people depend less on speculative real estate values than most any other city in the State. At Miami Mr. Judson found B. D. Cody, now 82 years of age, enjoying himself, as usual, under the shade of a tree, with a comprehensive outlook on the bay and river. There are 201 real estate dealers in Miami and values are sagging in spite of all that can be done to maintain them on an inflated basis. Hundreds of houses erected during war times at the highest prices for material and labor the world has ever known are mortgaged for all they are worth. The weather was very warm all the time Mr. Judson was in Florida and people were beginning to leave for the North, after having experienced one of the most enjoyable seasons of recent years.

## The Wise Child.

"Mamma, this magazine says that when cattle eat with other cattle they eat more and fatten more."

"Yes, my dear, I guess that is right."

"Well, mamma, then we must be like cattle."

"Why, what do you mean?"

"We always have more to eat when we have company."

Monroe—At special meetings Monday stockholders of the Monroe Binder Board and the Boehme & Rauch companies, it was decided by unanimous vote to consolidate. The merger is to take effect May 4, when a new organization will be perfected, with the common stock fixed at about \$5,000,000 and the preferred \$2,500,000. Both companies manufacture paper board boxes, containers, etc., and employ several thousand men.

The next meeting of the Merchants Mutual Benefit Association will be held at Wayland some time during April. The preliminary arrangements are in the hands of Beall Bros., who do all things well. There are now thirteen towns represented in the membership of the Association. It is expected that fully 250 merchants, including the ladies, will be present at the Wayland meeting.

Byron Center—The C. B. Towner Co. has sold its general stock to E. VanderZaag, whose general stock and store building were recently destroyed by fire in the conflagration at this place. The Towner Co. retains the lumber yard, which Mr. Towner will conduct personally hereafter. The sale does not include the store building, which is owned by Mr. Towner personally.

St. Johns—Hubert M. Eddy succeeds Clark & Hotchkiss in the grocery business.

Byron Center—The Geukes Co. succeeds Geukes & O'Meara in general trade.

## Gabby Gleanings From Grand Rapids.

Grand Rapids, March 29—E. G. Hamel, who has been a member of the executive force of the Jiffy Jell Co., at Waukesha, Wis., for several years, is devoting a couple of weeks to calling on his old customers among the retail grocery trade of Michigan. Mrs. Hamel is improving the opportunity to visit her sister, Mrs. Harvey Gish.

The name of the new hotel at Elk Rapids will be the New Redstone, instead of the Race Hotel, as stated last week.

The Western Co. has arranged for four meetings of Michigan druggists to be addressed by Frank Stockdale, of Chicago, as follows: Grand Rapids, Pantlind Hotel, April 7; Kalamazoo, Park-American, April 14; Lansing, Hotel Downey, April 21; Flint, Hotel Dresden, April 25. The meetings will be held under the personal supervision of D. G. Chatard, Michigan traveling representative of the house.

The Fountain Hotel, at Mt. Clemens, for a number of years conducted by Sam Marinoff, has been sold to two Detroit men, Sam Siegel and William Puhls, who have taken possession.

The Colonial Sanitarium, at Mt. Clemens, formerly known as the Colonial Hotel, opened Tuesday, with Dr. G. A. Person in charge. Admiral William C. Vraistead, former surgeon-general of the navy, is chairman of the hospital advisory board, and Major Robert G. Owen, of Detroit, is to have charge of the laboratory. The hotel portion of the building is to be managed by Webster W. Will.

Sidney Arnold in American Artisan: There are hotels and hotels. Some of them are still suffering from the notion that a traveling salesman has nothing to do but to spend money and does not care how much they charge, nor how little service they render for the money they demand. I have been in hotels during the past three months, and have had to run gauntlets of bell boys who were not looking for opportunities to render service, and who were allowed by the management to show their impertinence if you did not let them carry your grip the few feet from the door to the desk. The sooner such hotel managers wake up and realize that we have entered upon a new era—one of thrift, as against the period of reckless wasting of money of 1918 to 1920—the better it will be for goodwill among the knights of the grip.

Speaking of charges for hotel service, the writer is inclined to believe that the dining car department of the New York Central Lines might be able to serve a cut of apple pie for less than 35 cents, said cut being about one-eighth of a pie; also that 50 cents for a dish of oyster soup with one stray oyster roaming around in skimmed milk, without a particle of butter and without the concoction ever being heated beyond lukewarm, is about as big a swindle as was ever concocted to filch money from the traveling public.

The Valley City Milling Co. announces the purchase of a mill site on the line of the Pere Marquette and Pennsylvania railroads North of the city, near the Gunn Furniture and the Haskelite Manufacturing Co.'s plants. The site contains approximately twenty acres, will have sidings from both roads and will be close to the Grand Trunk. Negotiations have been under way for several months. The milling company's new plant will include modern fireproof flouring mill, ample storage capacity for grain and a large warehouse, the total cost to be a million dollars or more. It is expected the site for the mill will be put in shape this season but whether a start on the new plant proper will be made has not yet been determined. The plant will give Grand Rapids storage capacity that long has been needed besides the increased manufacturing capacity, and will be helpful to the farmers in this territory as well as a good thing for the city.

## ***It Pays to Stop Occasionally and Look Things Over***



**T**HE fisherman who is too lazy to pull up his line occasionally to see if his bait is all right, will eat pork for his supper.

The business man who does not keep a keen eye upon every part of the commercial boat is more than liable to run up against a snag some day that will wreck his craft.

Better, far better, to be overly careful than to be thoughtlessly negligent and full of regrets.

If when you leave your store at night you do not place your books of account and valuable papers in a dependable safe, you are, to say the least, thoughtlessly negligent.

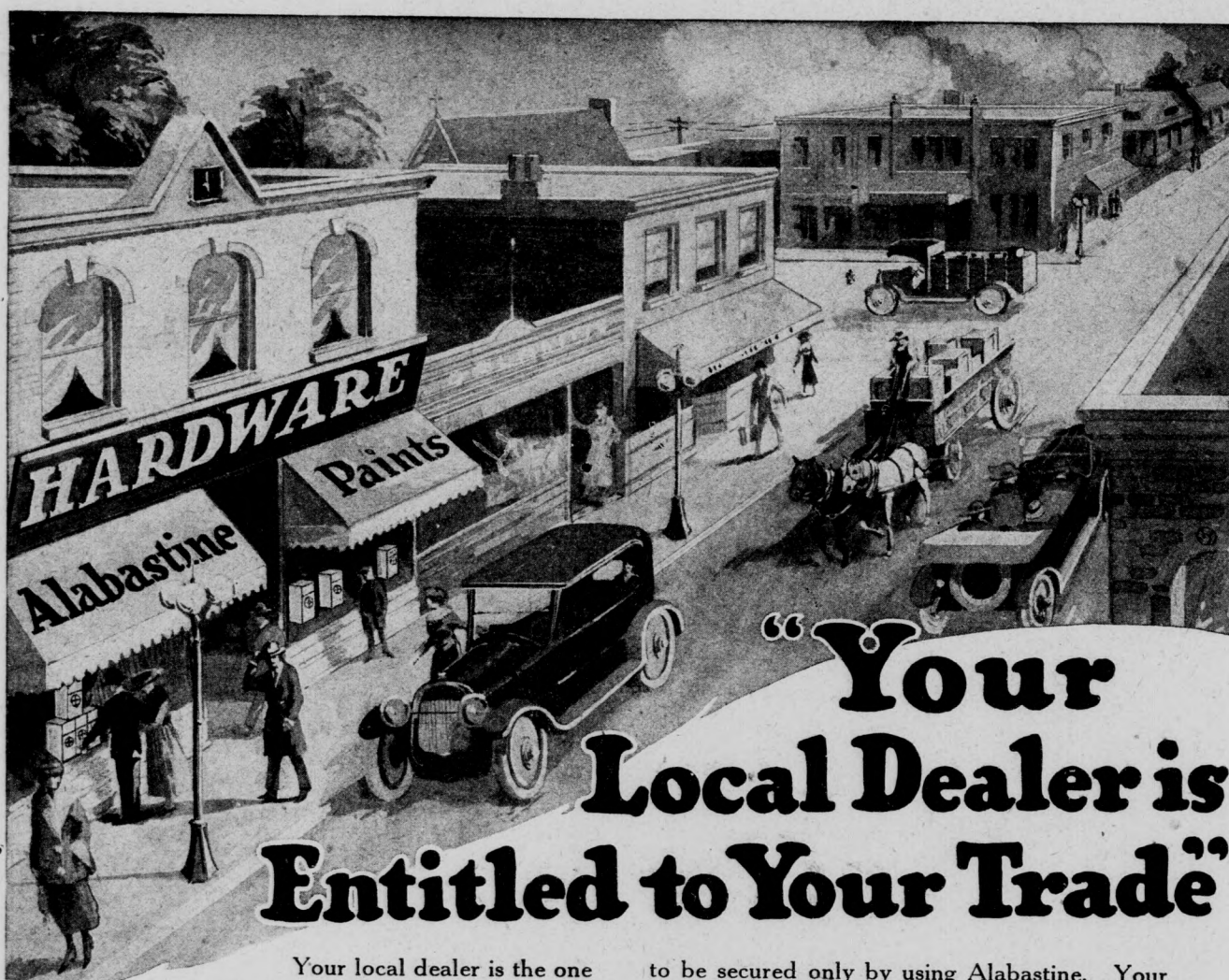
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