

PUBLISHED WEEKLY *

TRADESMAN COMPANY, PUBLISHERS.

EST. 1883

GRAND RAPIDS, WEDNESDAY NOVEMBER 21, 1923

Number 2096



Grantland Rice.



NOT FORCED SELLING—

Selling a customer a two to three days yeast supply instead of two to three cakes is not forced selling.

Yeast will keep in an icebox for two or three days without losing any of its goodness.

Why not take advantage of this fact and double, yes, triple your yeast profits by helping your customers to eat yeast every single day.

THE FLEISCHMANN COMPANY

Yeast

Service

HEKMAN'S

At
Every Meal
Eat
HEKMAN'S
Crackers and
Cookie-Cakes

GROCERS—Stocking what your customers want to buy is the first true principle of store merchandising. Hekman well known Quality baked goods are in constant demand.



Hekman Biscuit Co.
Grand Rapids, Mich.



A coffee is known
by the customers
it keeps

That is why

Seal Brand

is the best-known coffee
in the country

Chase & Sanborn
CHICAGO

Better Refrigeration for Every Requirement

For your particular requirements—in whatever capacity needed—Brecht Mechanical Refrigeration will provide important advantages:

Sustained high efficiency, with uniformly low temperature and dry atmosphere, augmented by unusual overall economy, simplicity of installation and operation, and perfect control.

Call into service the Refrigeration Engineers of the House of Brecht. Get the benefit of over three quarters of a century of manufacturing progress, and the accumulated experience of over a decade of refrigeration machinery development.

Plans for Refrigerators, Refrigerator Display Cases, Coolers, Storage Rooms, Water Cooling Systems, and in fact for any refrigeration requirement, will be submitted without obligation. Write—

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ESTABLISHED 1853 ST. LOUIS

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Acting as a great supply depot and manufactory of machinery, equipment and supplies for the meat and allied industries, The Brecht Company has contributed largely to the present efficiency with which the world's food is now marketed.



MICHIGAN TRADESMAN

Forty-first Year

GRAND RAPIDS, WEDNESDAY NOVEMBER 21, 1923

Number 2096

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
Grand Rapids

E. A. STOWE, Editor.

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AMERICAN PROGRESS.

Every person should give a little thought now and then to the things that constitute the foundation of American life. American Government has made this possible but what is American Government? It is the individual—individual liberty, individual enterprise. First, then, in this day of radical propaganda let each one of us realize that the American Nation has only grown to be what it is because of private enterprise.

The principle underlying our Constitution is that the least government is the best government. There is no question in the minds of every thoughtful American that we have too many laws, that Governmental interference with business is inclined to go too far, but there has been another situation created in recent years which calls for serious thought. We refer to the public payroll. There are over two million citizens on the public payrolls to-day. Governmental functions have so expanded that at the present time it is safe to say that one worker out of every twenty is a public employe. These are not producers and that is something that calls for serious consideration.

The cure for nearly all economic ills to-day is, production, and every new tax burden put upon the public to support a non-producer is in itself bad economically.

We are thus in a democracy like ours continually in a zone bordering on too much government, too much law, too many 'isms for political experimentation; and it is only the sense of fairness of the average American citizen, his common sense and his realization of the necessity for protecting his own individual liberty that acts as a safeguard against radical departures from sound American doctrine.

Private enterprise must not be unduly regulated and nationalization of industry must be avoided. Let us then from time to time give thought to these things that have made American opportunity in the past, and so long as the principles of our Constitution are faithfully observed will continue to make them in the future.

EUROPE'S GOOD CROPS.

While news from abroad indicates that Europe may have a hard winter, it is at least reassuring to note that there will be abundant food for every one if it can be properly distributed. According to the International Institute of Agriculture, the wheat crops of the Northern Hemisphere are 10 per cent. greater this year than last. The rye crops are 15 per cent. above last years and the barley crops 13 per cent. greater. Preliminary estimates from the Southern Hemisphere indicate that the Argentine wheat crop will break all previous records and will be about 31 per cent. greater than that of last year, while the Australian crop outlook is likewise favorable. This news is not exactly what the wheat market would construe as bullish, and it is not what our own wheat growers, troubled with low prices, will welcome. Yet the better crops in Europe will do something to offset the bad economic consequences that may come from political disturbances that appear likely to continue during the winter.

DEPARTMENT STORE SALES.

October was a good month for the department stores of the country. The sales barometer of the controllers' congress of the National Retail Dry Goods Association shows an increase of 10 per cent. in their trade in that month, as compared with October, 1922. This is a much better gain than in September, when the increase over the same month of 1922 was 6 per cent. The difference is accounted for in part, however, by the fact that October had one more business day this month than last, whereas September had one less. The greatest gain for any Federal Reserve district was that made by the Dallas district. The increase there over October, 1922, was 15 per cent. In September, however, this district showed a decline of 4 per cent. Evidently trade there was slower in getting started, but when improvement set in there was a tendency to catch up. The spurt in the Southwest, too, may have been helped by the sharp rise in cotton. The only district that failed to show an increase in October was Kansas City, but the decline there amounted to only 1 per cent.

JAPANESE RECONSTRUCTION.

Ever since the Japanese disaster there has been much interest in this

country in the plans which the Japanese would develop for rebuilding their wrecked cities. At Tokyo there is a capital restoration board, which is laying out plans for new commercial zones, regulations for the height of buildings, and designating the nature of materials that are to be used in reconstruction. In the meantime there is, of course, an enormous amount of temporary building under way, but permanent structures are awaiting the decisions of the board. In addition to the working out of technical details as to construction, there is also the problem of financing the work. In this the government is expected to play a large part.

LAST REFUGE OF THE BONUS.

It has been left to the more aggressive advocates of the bonus to state the issue in terms which render the proposal absurd. The issue, we are told, is simply this: Shall 22,000 millionaires, men who profited greatly out of the war, have their income taxes further reduced by \$85,000,000 a year, or shall 5,000,000 soldiers and their families be now paid the just debt owed them by the nation for five years? According to this statement, every citizen who pays ten dollars a year income tax is a millionaire, while every ex-service man, no matter what his financial condition, is a creditor of the Government. Absurd as such a picture is, absurdity is its least defect. What such a statement does is to lay bare the motive in the heart of every man whose attitude it reflects. That motive is distinctly discreditable, for it is the motive of sordidness and greed.

So weak an attack upon Secretary Mellon's letter is a tribute to the strength of his position. In assailing him, those who have been fighting for the bonus are aiming at the wrong target. Their quarrel is not with Mr. Mellon, but with the facts. Their only ground for criticism of the Secretary of the Treasury is that he has not concealed or juggled with actual conditions. If he is wrong in declaring that a choice must be made between the bonus and tax reduction, let his error be pointed out. It is no answer to say that the bonus will cost a small amount the first year. Even if this were true, provision would have to be made for the rapidly mounting expense of the years following, and this necessity would mean an increase in the tax burden which would be felt by every taxpayer.

Mr. Mellon has stated the issue. What is more, he has stated it in a way that makes him the leader on one side of the contest. The more openly that contest is fought, the better are the chances for success. President Coolidge can do no better

than to follow Mr. Mellon's wise and courageous course.

POLITICAL TAXATION.

Some of the political leaders in Washington are inclined to accept one feature of Secretary Mellon's tax programme, but to mussy up the rest of it. They are strong for his recommendation that the normal tax on small incomes be reduced from 4 to 3 per cent. Why shouldn't they be, since that is the suggestion which will appeal to the most voters? But they balk at any suggestion that the surtaxes be reduced so as to make them really productive and not something to be evaded, as at present. That sounds too much like "letting the rich fellow off." Then, too, they are not in favor of repealing the taxes on admissions and the so-called nuisance taxes, but propose to extend the latter to a much larger list of articles. For this there is a reason. If all the recommendations of the Secretary of the Treasury were carried out there could be no bonus. So the politicians of this group are trying to kill two birds with one stone by devising a tax measure that will reduce income taxes for the small taxpayer and yet leave something in the Treasury to provide the ex-service men with a gratuity. They intend really to increase the total tax burden while pretending to reduce taxes, and their schemes can't be "shown up" a bit too soon.

EMPLOYMENT CONDITIONS.

A condition of stability in employment, with further advances in wages is revealed by the report of the Bureau of Labor statistics on selected industries for the month of October. In fifty-one lines of manufacturing, covering nearly two and a half million employees, there was an increase in the number of wage earners last month of less than 0.1 per cent., while average weekly earnings increased 2.1 per cent. Twenty-seven of the fifty-one industries showed a gain in the number of employees during October. In forty-three industries for which there are comparable data for last month and for October, 1922, there has been an increase of 9.2 per cent. in employees and of 11.3 per cent. in average weekly earnings during the past twelve months. There was no general increase in wages throughout any one line of industry, but there were numerous instances of increases in separate establishments. The significant thing about the report is the indication that the decline in the number of employees reported in the summer months has been checked, and that payrolls are still increasing.

The fellow who gets into most fixes is he who has no fixed course.

Each One Must Work Out His Own Thanksgiving.

How little we appreciate Nature! On every hand we hear lamentations because summer has gone and dreary autumn is upon us again. Summer with her beautiful flowers, and foliage, and delightful song birds has gone, and before us lie many weeks of crisp, bracing mornings and deliciously long, cozy evenings. Those people who live in sunny climates the year around certainly must find the weather rather monotonous and may well long for the variety to be found in the changing seasons of our North. They are also deprived of a physical benefit to be derived from the stimulus of the change from warm weather to cold. It is true that some people are so constituted that cold weather causes a very great strain on their vitality, but on the other hand many who seek Florida or California sunshine would be far better and richer in health to stay in the North.

Summer has left us with a bountiful harvest; and though we still need to be thrifty and use every scrap of food, there is no doubt but every housewife is glad that the days of strictest food conservation are over. As Thanksgiving, that institution which was originated by our Pilgrim Fathers as an expression of their gratitude after the garnering of the first crops in a new land, draws near, we pause to think just what Thanksgiving means to us. Surely we must have a far different feeling about this holiday than our ancestors had, and which is quite a natural result of the changing conditions of the last three hundred years.

Doubtless the spirit of Thanksgiving has changed as many times as the periods which mark the economic and spiritual development of our country and will continue to change in the coming generations. For many years it seems as if the spirit of our Thanksgiving was manifested in a day of feasting, gorging ourselves, and resulting indigestion. And then a great war came, and we thought of some one and something else besides our own pleasure and we adopted a sane Thanksgiving as we had a sane Christmas. In 1919 we had a great cause to rejoice because there was to be no more fighting and our surviving young manhood was being returned to us. And still it was not a selfish kind of gladness, for it was not only ourselves we thought of, but all the mothers and wives, sisters and sweethearts, everywhere, whose men were coming back to them.

And now what are we doing, now that a world war has been fought and won and reconstruction is gradually, very gradually it seems at times, once again bringing us back to peace times? Are we going to get back into our old way of doing things? Are we going to lose sight of the splendid economic lessons which were taught us in those days when we were ready to give our all; and are we going to forfeit the happiness and joy which we experienced in our sacrificing and doing for others? It is certain that the old Christmas of lavish giving, giving beyond our means, the "I give to you because you give to me,"

Christmas has passed, and in its place has come a beautiful Christmas, one in which we are trying to bring a small degree of comfort and happiness to those less fortunate.

Why could we not adopt a sane Thanksgiving also, and find our cause for rejoicing, and its expression also, in making some one else thankful? Surely we should count our own blessings, but why wait until November of every year to do so? Why not recognize them and be happy over them all the time, and adopt Thanksgiving as a time to express our gratitude by bringing a cause for gratefulness to someone else? Not all of us can give in a material way, but often material things are not as badly needed as help of another kind. Many of us have learned how to live in order to be well and therefore happy, but are we doing our best to spread the information, and by example and teaching, to help others to find health? We have found what joy is to be derived from being busy and from making the most of every opportunity and the day as it comes, but there are many still who are unhappy because they are idle or not wholesomely occupied. We can be as selfish with our philosophy of life as with the material gifts which we are fortunate enough to have.

If we are talented in any way whatever (and there are few people who have not one or more talents), are we making use of those talents and in so doing giving someone else the benefit of our gifts? Each individual, of course, must work out his own Thanksgiving, according to his station in life and his own feelings and ideas, but it is to be hoped that none of us will be guilty of thoughtlessly observing our National holiday, but will get the most possible out of it for ourselves and others.

Corinne King.

Why Americans Have Reason to be Thankful.

Grandville, Nov. 20.—Thanksgiving day will soon be with us.

It is one of the grand old days of New England observation and came in with the Pilgrim Fathers when, on landing at Plymouth Rock, they immediately fell on their knees and soon thereafter fell on the aborigine, making pillage far and wide.

However this may be, we have outlived the animosities and small town clubbings of those early days. We are now at the head of the world as the greatest nation and have to live up to our standing before the nations of the earth.

Thankful we certainly are for the many blessings which have been showered upon us from on high. Be it divine providence or what we surely have been blessed as a nation, having come through all our wars with success emblazoned on the grand old Stars and Stripes.

Old things have passed away. We have a new President and will soon witness the convening of a new Congress, from which we hope many things. Business has been fairly prosperous since the adjournment of the last Congress. We may not hope for anything much better in the next few months in governmental affairs, yet there are those who promise great things for the future, fully believing that new blood is to be infused into the workings of our national legislature.

New blood it may be and yet some of it smacks of ancient gods who

have been influential in raising mischief rather than pulling good laws out of the mire.

Jockeying for a start in the presidential race next year has already begun. Will it be a square fight between the old parties or have we to endure another three cornered battle with the minority coming out ahead as in 1912? The ex-President's attack on the United States would seem to inject old, supposedly dead issues, into the fight. While being thankful for our many blessings, we should not forget to be thankful that his ideas did not prevail and that the mention of them now only brings a smile of contempt.

The bonus, world court, immigration prohibition, labor and railroads all come in for renewed consideration and it is such multiplicity of issues that worry the politicians and even surcharges the hearts of real patriots with a fever of anxiety.

What will Coolidge do?

That is a question of the utmost import, one that will obsess the minds of many until his message is given to the public on December 5. It will require no mean intellect to measure up to the responsibilities of his position. We may feel thankful that President Coolidge isn't that mouthy that he goes off half cocked, as so many would-be statesmen have done in the past.

We should give thanks for America's isolation. Many European countries have cause to tremble because the monarchists are again rearing their heads, seeking thrones that they may again rule as of yore. It is easy to see that the German republic is to be of short duration. The only hope for democracy is that the old crowned heads or their heirs may fight among themselves and thus despoil their own prospects.

Looking across the sea, noting the ugly aspect of affairs in the different nations of old Europe, we may well thank our stars that we live in free, unspoiled America where a crowned head is regarded in the same light as a rattlesnake to be disposed of at a moment's notice.

Right here at home we have some little fussing and dust throwing, yet with it all nothing of a really dangerous nature. Wild ideas of western socialists need not alarm. Those newly elected congressmen who preach government meddling with every sort of business; price fixing of both wages and products of the farm, are amateurs in political life and will pass off the stage of action the derided of all decent people.

The Nation that fought four wars for liberty, winning them all, has nothing to fear from a few bushwhacking nondescripts whose worst aspect is in the loudness of their bellows.

The United States is going ahead of all other nations on the globe. It is a land to which the eyes of distressed humanity throughout the world turn in agonized appeal and to which millions of people would swarm but for the strictness of our immigration laws. Shall we modify these? It would not be safe to do so.

Let thanks go up because of that isolation which protects our land from being deluged with millions of undesirable from the lands beyond the sea.

The new Congress will have its hands full and only by a miracle will that august body be saved from mistakes which affect the whole people.

Calvin Coolidge will either make or break his future with his first message to Congress. Nevertheless we should be thankful that he has to date kept a level head and not fallen into any of the many traps set for him by the axe-grinding hypnotists of the land.

Why are we thankful in this year nineteen hundred and twenty-three? Verily for many things, and among

them the fact that the United States of America is still here on its own side of the ocean, unhindered and a fettered, free to look after the interests of her own citizens, according all other nations the same right with regard to their own government interests.

Old Timer.

Retailers and Self Support.

However much retail grocers may dislike being twitted on their policies of depending on outside financial support, it is evident that the lesson is sinking home. Here is the "Grocery World" commenting on the way the manufacturers support their specialty association, and saying:

"Why is it that the only trade association that can't seem to support itself is the retail association? Not all retail associations are dependent on outside help, but the large majority of them are—either contributions from manufacturers and jobbers, chiefly manufacturers, or advertising schemes of various sorts, and even in the case of the National Retail Grocers' Association, food shows and a monthly advertising publication.

"Other branches of the food trade associations don't have this trouble. Is there any good reason why the retail associations should have to sponge on outsiders and the wholesalers and manufacturers shouldn't? Not composed of as well-to-do people, you say. To be sure, but remember there are enough more in the retail associations to make that up. I believe retail associations could be made self-supporting, but I agree it would take some hustling."

All of which is of more than usual interest in view of the fact that the National wholesalers at their meeting put a sad snuffer on the pet hobby of the retailers, the "Better Grocers' Bureau." It is significant that they also flatly stated why they did not mean to contribute to it as an association or have their members solicited to do so individually.

Plainly they feel that if wholesale grocers are to put up any such sum of money as the retailers' plans call for they should have a part in deciding how it shall be spent. One does not require a microscope to discover in this a disapproval of having wholesalers finance the retailers' own associations.

Indian Summer.

After the death of the flowers,
And before they are buried in snow,
There comes a festival season
When Nature is all aglow—
Some spirit akin to the rainbow
Then borrows its magical dyes,
And mantles the far-spreading landscape
In hues that bewilder the eyes.

There's a luminous mist on the mountain,
A light azure haze in the air,
As if angels while Heavenward soaring
Had left their white robes floating there.
The breeze is so soft, so caressing,
It seems a new token of love,
And floats to the heart like a blessing
From some happy spirit above.

O beautiful Indian Summer!
Thou favorite child of the year!
Thou darling whom Nature enriches
With gifts and adornments so dear!
How fain would we woo thee to linger
On mountain and meadow a while,
For our hearts, like the sweet haunts of
Nature,
Rejoice and grow young in thy smile.

Not alone on the sad fields of autumn
Dost thou a lost brightness restore,
But thou bring'st to a world-weary spirit
Sweet dreams of its childhood once
more.
Thy loveliness thrills us with memories
Of all that was brightest and best,
Thy peace and serenity offer
A foretaste of Heavenly rest.

A Good Window.

Dress a window for Thanksgiving week with a dining table, table cloth, plates, etc., and either a real cooked turkey or a papier-mache dummy, such as supplied by novelty or stationery dealers.

Display in the window around the table such merchandise as is suited for Thanksgiving purposes. Display a lettered card, "Merchandise for Thanksgiving." It is advisable wherever possible to put a price card near the merchandise.

Fiber Silks in Demand.

Quite in contrast with the demand for broad silks, manufacturers of knitted fiber silks say they are looking quite a tidy business in these cloths for Spring use. The cutters have shown their interest in these cloths by placing substantial orders. The fabrics in demand are those which are adaptable to the make-up of sports garments. The present Fall season proved a good one for the knitted fiber fabrics resembling velvet. Last Spring really saw the first marked use of the cloths for outerwear generally, and it is expected that the new season will be just as good, if not better. A number of new designs and patterns are being shown and prints will again, it is said, receive considerable attention. Retailers are placing some fill-in orders for over-the-counter sales.

Haberdashery Sales Hampered.

Retail trade in haberdashery still lacks the snap that is desired by both retailers and wholesalers of this class

of merchandise. Some stores, particularly the larger chain ones, are doing what is described as a rather satisfactory business, but the lack of cold weather is retarding the average retailer in gaining in turnover. Active buying is still a thing of the future, although the disposition is to expect a good holiday business. Shirts are passing to the consumer in only fair volume. Glove sales have been slow. Cut silk neckwear is moving better in spots and the higher grade of knitted ties is also selling well in certain sections. Certain of the men's wear accessories, such as novelty belt buckles and cuff links have been in some consumer demand, but active business in them is expected later.

The Real Salesman.

One who has a steady eye, a steady nerve, a steady tongue and steady habits.

One who understands men and who can make himself understood by men.

One who turns up with a smile and still smiles if he is turned down.

One who is silent when he has nothing to say, and also when the buyer has something to say.

One who keeps his word, his temper and his friends.

One who wins respect by being respectable and respectful.

One who can be courteous in the face of discourtesy.

One who has self-confidence, but does not show it.

The man who lets success turn his head will be looking backwards.

EXEMPT FROM FEDERAL INCOME TAX

\$50,000**City of Muskegon, Michigan****4½%****General Improvement Bonds**

Dated November 1, 1923

Denomination, \$1,000

Principal and semi-annual interest M. & N.

Payable at the Peoples State Bank, Detroit, Michigan

Assessed Valuation ----- \$52,646,978.00

Total Bonded Debt ----- 1,838,000.00

Less Water Bonds ----- \$549,000

Sinking Fund ----- 100,000

NET DEBT ----- \$ 1,189,000.00

Population (1920) 36,576

—MATURITIES—

25,000 Nov. 1, 1931

\$20,000 Nov. 1, 1932

\$5,000 Nov. 1, 1933

These Bonds are a direct general obligation of the City of Muskegon and are for improvements to the water mains, streets and sewers. MUSKEGON is a manufacturing city of much importance, served by three railroads and two steamship lines.

Legality to be approved by Miller-Canfield-Paddock & Stone.

Legal Investment for Savings Banks.

Price—Par and Accrued Interest**Howe, Snow & Bertles**

(Incorporated)

FORD BUILDING
DETROIT, MICHIGAN

GRAND RAPIDS

CHICAGO

NEW YORK



Barney Langelier has worked in this institution continuously for fifty years.

Barney says—

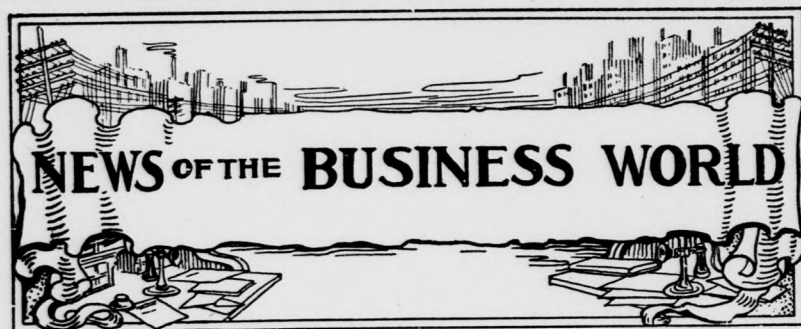
It beats the Dutch how the grocers are preparing for Thanksgiving and Holiday trade. It seems as if we had never shipped as much fancy raisins, fancy dried fruits and fancy canned goods as we have this year. I notice our stocks in these lines are melting down, so they will have to be replenished for Christmas. Our buyers are on their job and will see that no one is disappointed.

WORDEN GROCER COMPANY

GRAND RAPIDS

KALAMAZOO—LANSING—BATTLE CREEK

THE PROMPT SHIPPERS



MOVEMENT OF MERCHANTS.

Conklin—William Merritt & Son have engaged in the meat business in the Hulitt building.

Clare—The Wilson Drug Co. is conducting a closing out sale and will retire from trade.

Nisula—The Nisula Farmers Store Co. has changed its name to the Farmers' Co-Operative Store Co.

Grand Rapids—The Richards Motor Car Co. has removed from 43 Brady street to 129-31 Jefferson avenue, S. E.

Escanaba—The A. & J. DeGrand Co. has increased its capital stock from \$20,000 to \$31,000 and changed its name to the DeGrand Motor Co.

Lansing—H. P. Knisley has engaged in the shoe business at 112½ North Washington avenue, under the style of the Ideal Shoe Store.

Detroit—Nathan Kaplan, dealer in shoes at 100 Westminster street, has filed a petition in bankruptcy and a receiver has been appointed.

Farmington—The Bigelow Clay Products Co. has let contracts for construction of its new plant on the Bigelow farm near here.

Detroit—Hendin Bros., (Max Hendin) 1800 Springwell avenue and 2020 St. Antoine street, dealer in shoes, is reported to have filed a petition in bankruptcy.

Lansing—Jewelry valued at about \$2,000 was stolen from the display window of the Morgan jewelry store, 121 South Washington avenue.

Bay Port—The Wallace-Morley Co., has purchased the Fairgrove Farmers' Co-operative Elevator Co., with elevators at Fairgrove, Bradleyville and Gilford.

New Lothrop—William Wood, who has conducted a hardware store here for a number of years, has removed his stock to Owosso, where he will continue the business.

Lansing—The Lewis Shop, men's furnishings, etc., has increased its capital stock from \$10,000 to \$50,000 and changed its name to the Lansing Lewis Brothers, Inc.

Keeler—A stock company is being organized with a capitalization of \$75,000, to build a large modern store to replace that of the Simpson Acres Co., which burned last August.

Holland—Dick Van Tatehove has purchased the interest of his partner, Arend Siersma, in the hardware stock of Van Tatehove & Siersma and will continue the business under his own name.

Kalamazoo—C. V. Bartholomew has engaged in the bird, gold fish, supplies, sporting goods, etc., at 411 North Burdick street, under the style of Bartholomew's Sport & Bird Shoppe.

Grand Rapids—The Oakdale Lumber Co., 1505 Kalamazoo avenue, has been incorporated with an authorized capital stock of \$25,000, \$15,000 of which has been subscribed and paid in in cash.

Vermontville—Glenn Lake has resigned his position with the Campbell & Seymour grocery store, at Charlotte and has taken up his new duties as secretary of the Square Deal Elevator Co.

Redford—The Redford Battery & Tire Service has merged its business into a stock company under the same style, with an authorized capital stock of \$25,000, of which amount \$14,000 has been subscribed and paid in in property.

Lansing—A. W. Dekau, formerly of Owosso, has purchased the Savoy hotel, 221 Townsend street, taking immediate possession. The interior as well as the outside is being re-decorated and many improvements will be made.

Douglas—Carl Shaw and Gerrit Rooks, recently of Holland, have formed a co-partnership and purchased the National garage and automobile accessories stock, of E. R. Nevins and will continue the business under the same style.

Flint—Sales, Inc., 901 South Saginaw street, has been incorporated to deal in autos, bodies, parts and accessories, with an authorized capital stock of \$15,000, of which amount \$13,100 has been subscribed and \$3,275 paid in in cash.

Lansing—C. F. Mohrhardt, wholesale sausage manufacturer and dealer in meats, has remodeled the front of the plant and made it into a retail delicatessen, where all kinds of fancy sausages and specially prepared meats and hams will be sold at retail.

Clare—Wm. H. Bicknell & Co. dealer in dry goods, clothing, shoes, etc., has purchased the store building adjoining and formerly occupied by the J. A. Allen Grocery Co., thus adding about one-third more floor space to the store. Both store buildings are being remodeled, new front windows installed, etc.

Jackson—The Jackson Hardware Co. was recently re-organized and J. P. Farrell elected President. This company was organized some years ago, with the late E. A. Peatross as manager. With a small capital stock and limited business, it outgrew its first home, making the construction of a new building and the trebling of the stock carried necessary.

Kalamazoo—W. B. Talbot, formerly manager of the Costlow store, in this city, and later transferred to a similar position in Grand Rapids, an-

nounces that he has severed his connection with the Schulz-Costlow Co. and is now in business in the recently organized Economy Credit Stores.

Bay City—W. R. Knepp & Co., 810-12-14 Washington avenue, has been incorporated to deal in dry goods, carpets and general merchandise, with an authorized capital stock of \$50,000 preferred and 5,000 shares at \$8.01 per share, all of which has been subscribed and paid in in property.

They have purchased the Federal store in Grand Rapids and have obtained a lease in Lansing and hope to be able to locate in Kalamazoo in the immediate future. Mr. Talbot is Vice-President and general manager of the new Co.

Manufacturing Matters.

Okemos—The Okemos Home Building Co. has increased its capital stock from \$2,000 to \$4,000.

Ypsilanti—The Commerce Motor Truck Co. has started production here. It is filling an order for the Japanese government.

Shelby—The Harrison Basket Co. has purchased the plant and equipment of the Shelby Basket Co. A new factory is being built at Hart.

Detroit—The Wolverine Supply Corporation, 408 Detroit Savings Bank building, has increased its capital stock from \$100,000 to \$250,000.

Kalamazoo—The Blue Ribbon Ice Cream Co., 763 West North street, has increased its capital stock from \$30,000 to \$150,000.

Big Rapids—The Ornamental Bronze Co. has been organized here and will use part of the plant occupied by the Binney Machine Co.

Bay City—The Aetna Portland Cement Co. will build two new kilns at the Essexville plant in the spring, increasing the capacity to 2,000 barrels daily. At present the output is 1,200 barrels.

Detroit—The Detroit Sewing Machine & Narrow Fabric Co., 743 Beaubien street, has changed its name to the Golden Sewing Machine Fabric Co.

Muskegon—The West Michigan Roofing Co., Lyman Block, has been incorporated with an authorized capital stock of \$25,000, of which amount \$9,000 has been subscribed, \$224.10 paid in in cash and \$2,375.12 in property.

Detroit—The Acme Devices Corporation, 642 Beaubien street, has been incorporated to manufacture and deal in mechanical devices for lubricating, oiling and greasing, with an authorized capital stock of \$20,000, all of which has been subscribed and \$6,000 paid in in cash.

Escanaba—The Escanaba Specialty Manufacturing Corporation, 223 Ludington street, has been incorporated to deal in motor vehicles, accessories, parts, household devices, etc., with an authorized capital stock of \$150,000, of which amount \$56,000 has been subscribed and paid in, \$2,000 in cash and \$54,000 in property.

Battle Creek—Merging of the Advance Pump and Compressor Co. with the American Steam Pump Co. involving a payment of \$50,000 to

the former by the latter and \$1,400,000 in stock has been authorized by stockholders of the Advance Co., the American Co. stockholders having authorized the deal at a previous meeting. The American Steam Pump Co. in consequence, increases its capital stock from \$500,000 to \$1,000,000. Employees of the Advance Co. will become employees of the American Co. founded in 1873 and the Advance in 1902.

Muskegon—The Bennett Injector Co., Terrace and Market streets, manufacturer of grease guns, etc., has merged its business into a stock company under the same style, with an authorized capital stock of \$100,000 preferred and 20,000 shares at \$3 per share, of which amount \$38,340 and 7,370 shares has been subscribed and paid in in property.

Carl Beatty Making Fresh Victims in Ohio.

Columbus, Ohio, Nov. 20—Our attention has been called to the activities of one G. C. Beatty, who is very active in the Northwestern section of our State, offering a poultry remedy which is being sold under the name of "Chick-ene." This salesman is approaching feed dealers, taking in all their old poultry remedies, regardless of brand, and usually succeeds in selling the dealers from \$75 to \$200 worth of his "Chick-ene."

We understand that you carried several articles in your publication recently stating that this man had been selling his remedy throughout the State of Michigan and we are wondering whether or not you have been able to develop any evidence regarding his activities. His method of selling has aroused our suspicions and we would, therefore, appreciate hearing from you at your earliest convenience.

Ohio Farm Bureau Federation.

The man enquired about is a crook of the most detestable type. He travels by automobile and moves rapidly from town to town, leaving every person who deals with him poorer in purse.

He informed one of his intimates here that his alleged remedies were nothing but soft water with a little coloring matter added.

His word is not good. His promises are never kept. He obtains pay in advance for shipments he never makes.

He and his brother have been exposed repeatedly in the Michigan Tradesman during the past two years, but they move so rapidly that they are like the Irishman's flee.

Not until men of the Beatty ilk are placed behind the bars, where they belong, will the public receive the protection it is entitled to have from the officers of the law. In practically every locality the Beattys invade their true character is soon disclosed, but they usually succeed in making enormous "clean ups" before they are forced to leave for new pastures. It is a standing disgrace to our boasted civilization that such pirates are permitted to be at large, plundering every one they come in contact with.

Don't promenade the aisles arm in arm. This is a habit employees occasionally fall into when meeting by chance on store business errands.

Sugar—Local jobbers hold cane granulated at 9.40c and Michigan beet at \$9.20c.

Essential Features of the Grocery Staples.

Canned Fruits—The market at the source is firm and advancing and offerings are comparatively light. In fact, postings predict that the Coast will clean up at an early date in all grades and sizes, forcing the trade to depend upon resales. Most local distributors have goods coming in all of the time and they are in no immediate need of additional lines.

Canned Vegetables—Replacements of tomatoes are not being extensively made as there is no incentive in the way of low priced offerings in the country and it would take some such inducement to get a dealer to add to his stocks at the turn of the year. Canners are not free sellers and are able to maintain their prices on all sizes in the South and in California. Middle Western packing centers are shy of goods and are not offering. Canners think that a higher market will occur after the turn of the year. Standard peas would be taken if they could be found, but the large bulk of the pack is out of the possession of canners and but little of other grades remains. All of this tends toward a strong undertone, manifested in a trend toward higher levels. New packs are being quietly sold, principally by the established canners with recognized brands. To the end of the year and in contrast to other seasons, corn is in remarkably good shape for all grades. Standards have been gaining in confidence right along in all sections and buying has not been checked by the increased quotations. Fancy corn was a moderate pack and it is wanted for present and later use. The short string bean pack has led to an insistent demand for all grades and styles. Asparagus tips are short of requirements on the spot, particularly in desired brands. Southern and California spinach is firm.

Canned Fish—Some of the Maine sardine canners have advanced prices during the week. The pack is about over. The total 1923 pack is expected to be about half the normal pack. The general situation is firm and not especially active. Imported sardines, including Portugese and Norwegian brands, are also short and firm. Stocks of white meat tuna are very light and prices are firm in consequence. Alaska salmon of all grades is quiet. Pinks are rather dull. Chums have a strong undertone, but not particularly wanted, and reds are quiet and unchanged. Columbia River salmon steady to firm and in fair demand.

Dried Fruits—The most notable event of the week is the drive made by the Sun-Maid Raisin Growers to get bakery packs into heavier manufacturing use through the medium of the bakers. Instead of one bakery day on Saturday in which raisin bread and other products are featured bakers are now specializing on a Wednesday bake also. Special prices and improved packs are offered as an inducement. This action has taken care of the bakery line but bulk and package kinds are not spectacular.

There is strong pressure to sell independent brands, so much so that weakness exists. Buying is almost wholly for present needs. Generally raisins are regarded as at least in an unsettled position and there is no speculative tendency to buy ahead. In prunes the only encouraging development of late has been the enquiry from Europe for old crop California and Oregon packs. Some business, amounting to several thousand boxes, has been put through and the prunes are now on the water. California and Oregon large sizes were taken, but the demand is for cheaper lines than exist. In domestic jobbing channels the demand is light and but little was accomplished all last week in liquidating Coast stocks. Old crop still eclipses new, and in the latter but little has been sold so far. Some traders think that old crops are held too high and they are taking neither old nor new. The jobbing movement to the retailer is quiet. The apricot market drags but shows no disposition to go higher or lower. Spot stocks of peaches are light, but the demand corresponds.

Tea—The past week has marked a continuation of the upward trend of Ceylon and India teas. The primary markets have shown increased firmness and strength. The demand, however, shows no tendency to anticipate wants. There is a regular business doing in teas, but it shows almost no speculative factor at all. Medium grades of India and Ceylon teas are about four times as much as these teas sold for two and a half years ago, when stocks were heavy. The balance of the list is unchanged, but steady to firm.

Coffee—The market has shown comparatively little change during the week. There is some news from Brazil of crop damage and the cutting down of the percentage of Rio and Santos coffee suitable for the American market. This, however, has had no marked effect as yet. The market for all grades of Rio and Santos coffee, green and in a large way, remains about as it was last week. Milds also show no particular change. The general demand for coffee is fair.

Salt Fish—As to mackerel, the consumptive demand has increased. Retailers are buying rather freely. Shore mackerel, which is in large supply, is also of good quality and seems to have a very good movement. Imported varieties of mackerel, if fat and good, are taken readily at rather firm prices. Other salt fish unchanged.

Beans and Peas—The demand for all grades of white beans has been quiet during the week. Prices remain nominally unchanged, but the feeling is easy. This applies to pea beans, marrows and kidneys. California limas are an exception and rule steady to firm. The demand for green and Scotch peas shows some little improvement, although it is still not large. Prices are unchanged.

Cheese—The market remains barely steady; quotations show no material change, there is an ample supply and the receipts are about normal for this season.

Provisions—The market on smoked meats is barely steady, prices showing

a slight decline. There is a good supply and a fairly active demand. The market on lard is steady to firm at unchanged quotations. The market on lard substitutes is steady and unchanged. The market on dried beef is somewhat firmer, with an ample supply to meet the present demand. Canned meats and barreled pork are both steady and unchanged.

Syrup and Molasses—The demand for sugar syrup of good grades suitable for the grocery business is quite fair. Compound syrup fairly active; prices steady. There is no new New Orleans molasses as yet, but will be in a few days. Prices show no particular change; demand fair.

Review of the Produce Market.

Apples—Standard winter varieties such as Spy, Baldwin, Jonathan, Russett, etc., fetch \$1 per bu.

Bagas—Canadian, \$1.75 per 100 lb. sack.

Bananas—9@9½c per lb.

Butter—The market remains firm, with quotations for the different grades practically the same as they were a week ago. There is still a fairly active demand for creamery butter, more particularly the very finest grades. The receipts are about normal for this time of the season and the quality showing up as well as can be expected at this time. Unless the receipts increase from some unforeseen source, we do not look for any lower market at this writing. Local jobbers hold extra fresh at 50c in 63 lb. tubs; fancy in 30 lb. tubs, 51c; prints 51c; June firsts in tubs, 46c. They pay 25c for packing stock.

Cabbage—\$1 per bu.

Carrots—\$1.50 per bu.

Cauliflower—\$2.25 per doz. heads.

Celery—50c per bunch for home grown; \$2 per box of 4 doz. bunches.

Chestnuts—28@30c per lb. for Michigan or Ohio.

Cranberries—Late Howes from Cape Cod command \$13 per bbl. and \$6.50 per ½ bbl.

Cucumbers—Hot house, \$2.75 per doz.

Cocoanuts—\$6.25 per sack of 100

Eggs—The market is very firm, strictly fancy eggs having taken a very sharp advance. Real fancy stock is still very short and not equal to the demand. We do not look for any increase in the receipts of fancy fresh eggs at the present time. The market on storage eggs remains steady and unchanged. With the very heavy stocks on hand, it does not show a very good outlook for storage eggs. Local jobbers pay 55@60c for strictly fresh. Cold storage operators feed out their supplies as follows:

Extras 34c
Seconds 28c
Checks 24c
2c extra for cartons.

Egg Plant—\$2.50 per doz.

Garlic—35c per string for Italian.

Grape Fruit—Fancy Florida now sells as follows:

36 \$3.50
46 3.75
54 4.00
64 and 70 4.00

Grapes—California Emperor, \$2.25 per crate.

Green Beans—\$3 per box.

Green Onions—\$1 per doz. bundles for Chalotts.

Honey—25c for comb; 25c for strained.

Lettuce—In good demand on the following basis:

California Iceberg, per crate ----\$5.00
Home grown head, per box ---- 1.50
Leaf, per pound ----- 12c

Lemons—The market is now on the following basis:

300 Sunkist ----- \$6.00
300 Red Ball ----- 5.50
360 Red Boll ----- 5.00

Onions—Spanish, \$2.50 per crate; home grown \$3.25 per 100 lb. sack.

Oranges—Fancy Sunkist Valencias now quoted on the following basis:

100 ----- \$7.00
126 ----- 7.50
150, 176, 200 ----- 7.50
216 ----- 7.50
252 ----- 7.00
288 ----- 6.50

Floridas fetch \$5.50@6 per box.

Pears—Keefer, \$1.25 per bu.

Potatoes—Home grown, 50@55c per bu.

Parsley—50c per doz. bunches.

Peppers—75c per basket containing 16 to 18.

Poultry—Wilson & Company now pay as follows for live:

Heavy fowls ----- 18
Heavy springs ----- 17
Light fowls ----- 11
Light springs ----- 11
Turkeys ----- 25-28
Geese ----- 18
Ducks ----- 18

Radishes—40c per doz bunches for hot house

Spinach—\$1.25 per bu.

Squash—Hubbard, \$3.50 per 100 lbs

Sweet Potatoes—Delawares fetch \$2 per hamper

Tomatoes—Southern grown, \$1 per 5 lb. basket,

Turnips—\$1.25 per bu.

Kalamazoo—The Olympia Candy Co., 126 East Main street, has opened its store again for business, it having been closed during the installation of new fixtures, show cases, soda fountain, etc., and redecorating of the entire store.

Bay City—The Economy Coal Co., 211-13 East Midland street, has merged its business into a stock company under the style of the Economy Fuel & Supply Co., with an authorized capital stock of \$15,000, all of which has been subscribed and \$13,000 paid in in property.

Hides, Pelts and Furs.

Hides.

Green, No. 1 05
Green, No. 2 04
Cured, No. 1 06
Cured, No. 2 05
Calfskin, Green, No. 1 12
Calfskin, Green, No. 2 10½
Calfskin, Cured, No. 1 13
Calfskin, Cured, No. 2 11½
Horse, No. 1 3 50
Horse, No. 2 2 50

Pelts.

Old Wool 1 00@2 00
Lambs 75@1 25
Shearlings 50@1 00

Tallow.

Prime 06
No. 1 05
No. 2 04

Wool.

Unwashed, medium @35
Unwashed, rejects @25
Unwashed, fine @35

FOREST DESTRUCTION.

Shocking Conditions Which Prevail in the West.

Written for the Tradesman.

Do the people know the true situation with regard to "U. S. Forest Reservation?" Do they know that the vast tracts of timber, once under protection of government from the ax of the insatiable lumberman, are being converted into "cutover lands," where arid land and blackened stumps tell the sad story of the destruction of forests now going on all over the furthest West? If they do not the perusal of this article may open their eyes to conditions most appalling to one who loves his country and hopes to see it prosper in years to come.

This wholesale slaughter of government timber now being carried on along the Pacific slope of the United States may not be robbery but it is certainly cheating the people out of that which cannot be replaced, even with the best of effort in a hundred years. So far as "Forest Reserve" we have that in name only.

There has been much written, largely coming from the Forestry Department, about the vanishing timber and the great need of reforestation of the cutover lands. In order to get at the facts from some reliable source other than the ones so often heard from, I interviewed lumbermen who have put in a lifetime in the timber; who were in the great pine forests of the Lake States until they were cut away; who cruised through the Southern states before the lumber operations there, and began on the Pacific coast twenty years ago. Men who had seen the great pine forests of the North standing, and later seen only blackened stumps and burned hills.

I went to see these men, not to prove some pet theory, but for hard facts, and asked them why it was that out there in the West, in the last great forest of the United States, up against the ocean, and with no other forest to go to when this was gone, why it was that these forests were being cut away, and with still greater waste and loss of timber not used, than of any other forest that had ever been cut? Also why it was that now, while they were cutting into the last forests, that all the timber was not utilized; why a large per cent. was left on the ground to rot, or be consumed by later fires?

They told me the answer was as old as the hills where the timber grew. That one of the laws of trade was that whenever many times more of any commodity than the market calls for was thrown on the market, and kept there, there was bound to be more or less wasteful handling of the same.

A few years ago the Government of the United States set apart large areas of its mountain land as Forest Reserves. A great amount of the best, most available timber land had already passed into private ownership, and when you are looking at a great green section of a map of a Western state marked "U. S. Forest Reserve," do not imagine that the Government owns a great body of land like that covered with timber, since when you get a correct plat of that district, you will find many times that the best timbered lands were taken by the big timber interests long before the Reserve was set aside. You will also find that a great per cent. of the Reserve is barren and rocky waste, without timber; but you will find a certain, but not large, per cent. of the Reserves that are available high grade timber.

You will also find that this timber is thrown on the market and offered at a low stumpage price, when the market is already glutted by privately owned lands offered for sale. But the Forest Service offers the Government timber for sale, with no taxes to pay, and no interest on deferred payments, so that no private owners can compete, and lumbermen find that to buy the Government timber off from the Reserve, with no taxes, no interest, no fire loss that it pays better than to own timber. In many cases they leave their own timber stand and drive their railroads deep into Government Reserves and cut forests away that should be left standing green for years to come.

Each year sees hundreds of millions of feet of this Government timber on the Reserves put up and sold to the highest bidder to be put under the ax and saw. In most cases there is no competition. One bid is all that is received; and all that is contemplated, and in one case, the great Malheur pine forest in Eastern Oregon, no bids were received and the Forest Service had to call the sale off, and reduce the minimum stumpage price and reoffer it, when it was sold to the only bidder.

All over the West, on all of the Forest Reserves, the last available Government timber is being put on the auction block and sold. This puts the private timber owner up against a hard proposition. He had been led to believe that the Government had placed its timber in Reserve for conservation purposes. Instead he finds it all thrown on the market, and inducements given lumbermen to buy far greater than any private business

can stand, for the private owner had paid out his capital for his timber, while the Forest Service had only had this great valuable forest put in their hands for administration, and are taking the shortest cut to turn it into money.

You might ask, why this feverish haste to sell and get the ax into the last remaining Government timber? For the same reason that the private owner is selling his—they want the money. The consequence is that much of the lower grade timber is left in the woods, even at a very low price.

Recently some lumbermen from Mississippi, looking at a lumber operation in Oregon, remarked: "Why, they leave more on the ground here than we had to cut in the first place."

You will read long articles from the pens of forest officials giving their views of how to prevent forest fires, and how to reforest cut and burned over lands, but not one line on how to keep the ax and saw out of Government forests until they are needed, and hold unbroken forests as long as possible.

It has been printed that in the United States on an average, on every working day in the year, twenty thousand acres of forest land is cut over—that twenty thousand acres of timber that stood this morning, lies prone tonight, and so on to the end.

These figures may not be right—they may be too high, yet they are too nearly correct, since the Government timber in the Forest Reserves is being dissipated like the money of the proverbial drunken sailor. And the pity of it all is that the people do not know it. Long articles are written about ripe timber, and about clearing the old growth away to make room for a new growth, but the lumbermen and old woodsmen know well what this means. And while the forest officials are everlastingly right about starting to reforest all denuded lands possible, and in keeping fires down, guarding the old forests from fire, they are sure are riding to a hard fall in selling the Government timber when timber is a drug on the market, and when ample timber for all uses can be bought very cheaply from private owners. To destroy the forests on the Government Reserves at this time is deplorable. Even now it is too late to save the best of the Government forests.

Sale after sale is being made far back in the Government Reserves, and the heart is being cut out of the last and finest forest that the sun ever shone on; and all for a few paltry dollars to use for the present to carry on forest work—that can never compensate for the reckless destruction of the available Government timber.

In the process of carrying out the policies as stipulated in the Government conservation plans, it seems that the intent and purpose thereof is being defeated by the Government's own procedure: for the large manufacturers have capitalized the situation, and through the mad rush of the Forestry Department to sell as much of the timber cut as possible, has caused a speedy depletion of the timber on the Forest Reserves, which were set aside to reserve timber for the future. Incidental to the above mentioned abuses, the Forestry Department is a party to the formation of a lumber monopoly that has already taken on gigantic proportions, and by its unfair monopolistic methods it forces hundreds of private timber owners to enter the manufacturing business, resulting in overproduction, and a great amount of waste.

An Exchange Bill was passed by Congress whereby the Government was to exchange scattering timber lands for privately owned timber lands on the Reserves in order to consolidate the Government forests. This was a good bill as written, but is used by the lumbermen to trade stump lands for standing Government forestry timber, the Forest Service ruling that they would exchange good timber for cutover lands. It is always the same when the great lumber companies deal with the Forest Service the ax goes deep into Government timber.

But the end is now in sight. The State of Washington has vast areas of cut over lands. Oregon's timber is going down before the ax and saw. California's pine forests are nearly all owned by great lumber companies who are cutting them away, while many of them are cutting on Government Reserves timber, and have most of the available Reserve timber tied up. The mills are increasing their capacity, and remaining timber standing on the coast which has been greatly overestimated, will never hold the length of time promised, for they are cutting the best now, and the end is in sight.

California will be the first state to feel the timber shortage in her great fruit industry, for young orchards are coming into bearing, thousands of acres of new trees and vines are being set. Thousands of acres of new irrigated lands are being brought in, and the great lumber companies own the best of her timber lands, have tied up and are cutting the best of the Forest Reserve timber now while cutting just about what box lumber is need for her fruit industry.

The lumber cut may be increased for

a few years, but it will not be for long, for the demand will increase, the supply decrease, which will soon bring them a long ways apart.

California is using over one billion feet of lumber a year now from Oregon and Washington. A large amount is going to the Atlantic coast through the Canal. Japan, China, Australia, South America are taking large amounts. The upbuilding of the coast is using a large amount at home. The middle west is drawing heavily. In Eastern and Western Oregon and Washington—everywhere there is timber—the trees are falling, and the Forest Service is now trying to get mills to cutting in the little fringe of timber that skirts the shores of Alaska. Government timber will soon be gone while the big lumber companies control the situation completely.

The situation has been reversed and the Government Reserve timber, set aside for the future, is the first being cut, all of which the American people ought to know so that a halt may be called to the onslaught being carried on against the last standing Government forests of the Pacific coast.

The Government itself should look after this great Forest Reserve tract, and see to it that it is not wasted. The fact that the best of the timber on the Forest Reserves has been sold to the big lumber companies is cause for much regret as well as alarm. The purpose of Roosevelt in creating them is already defeated.

In substantiation of the statements herein recorded, I append a few of the many sales of timber reported in "Timberman" for the month of June last. Details of Big Sale of National Forest Timber in Oregon.

The sale of 635,000,000 board feet of timber on the Cascade National Forest in Oregon has just been completed, according to an announcement made by the forest service, United States Department of Agriculture.

This is one of the largest bodies of timber of the Douglas fir type ever sold by the department, and compares in size with the recent sale of \$90,000,000 board feet of the yellow pine type from the Malheur National Forest in Oregon and with the sale of \$90,000,000 board feet of the sugar and yellow pine type about a year ago from the Lassen National Forest in California.

With the sale of the Cascade forest timber the department reports that its total sales for the fiscal year ending June 30 will probably be greater than in any like period. The total estimated quantity of timber sold will be between 2,500,000,000 board feet and 3,000,000,000 board feet, with an estimated cut of between 900,000,000 and 1,000,000,000 board feet, the latter figure representing an increase of nearly 250,000,000 board feet over the cut for the preceding fiscal year.

Herrick Timber Purchase Consummated. Portland, Oregon, June 25—The negotiations for the purchase of \$90,000,000 feet of timber in the Malheur National Forest have been completed between Fred Herrick, of St. Maries, Idaho, and Portland officials of the forestry department. A bond of \$50,000 has been posted and suitable arrangements made for the payment of the balance. The purchase price is \$2,500,000, subject to reappraisal. The contract provides that work must be commenced before April, 1925. Large Eastern interests are understood to be associated with Mr. Herrick in the enterprise.

Algoma Lumber Co., Algoma, is running two shifts, cutting over 200,000 feet daily. The recent purchase of 300,000,000 feet of National forest timber adjoining the private holdings of the company insure a 25 year operation.

Lodgepole Pine for Lath.

A survey of the Lodgepole pine on the Provo watershed Utah, is being made by Southern California interests to determine the feasibility of establishing a sawmill near Provo City to supply lath for Southern California. It is estimated that there is a stand of 100,000,000 feet of Lodgepole pine as well as a considerably larger amount of spruce and other timber. Lodgepole pine has been found to make excellent lath, and has many other uses. Supervisor W. W. Blakeslee, of the Uinta forest is handling the matter for the Government.

Standard Lumber Co. is delivering from 400 to 500 thousand feet of logs daily to its mill at Standard, and running eight sides in the woods. Practically all of its logging operations this year are in Government timber on a Forest Service timber sale. A good run of sugar and California white pine logs is being secured. The new dry kilns are working successfully and all pine lumber No. 3 shop and better is being run through them. This amounts to about 160,000 feet daily.

Olds Lumber Co., of Medford, is operating one shift, cutting 120,000 feet daily, the logs are hauled over the company's railroad from Butte Falls district, a distance of about 35 miles. An extension of the road about ten miles into the Four Bit unit, consisting of about 100,000,000 feet of timber purchased from the Forest Service, is now being made. This tract carries 85 per cent. sugar and Western white pine.

The Ohio Match Company purchased seventy million feet of timber, mostly

white pine, situated in the Burnt Cabin Creek district of the Coeur d'Alene National Forest, Northeast of Coeur d'Alene, Idaho, at a sale conducted at Missoula, Montana, May 18. About 80 per cent. of the tract is white pine, the purchase price of which was \$11.40 per thousand. Other species were purchased at \$2.25 per thousand feet for dead white pine, 50 cents for red fir, larch, hemlock and white fir and \$1 per thousand for spruce. There are about 3,200 acres in the unit.

Alaska Pulp Lease Offered. The Forest Service will open bids July 31 for a lease on two timber areas, totaling 343,000 acres of timber land in Alaska, comprising what is known as Cascade Creek unit, near Thomas Bay, adjacent to a waterpower site capable of developing sufficient power to operate a pulp and paper mill with a daily capacity of 300 tons of pulp. The land will produce 3,340,000 cords of pulpwood. Prices will be adjusted every five years at an initial price of 45 cents per cord. The total purchase price will be \$1,700,000, of which 25 per cent. goes to Alaska schools and roads. The timber is located 225 miles North of Prince Rupert, B. C., and adjacent to the navigable waters of Thomas Bay.

Timber Deals. Wind River Timber Co., Cascade Locks, Ore., recently purchased 3,500,000 feet of timber in the Columbia National Forest in Washington.

The Shevlin-Hixon Company, Bend, Oregon, has purchased from the Government 4,200,000 feet of pine in the Deschutes National Forest. The pine in this unit sold at \$3.50 per thousand.

Announcement has been made that 50,000,000 board feet of ripe timber in the Taylorsville district has been contracted for by a company composed of former Congressman Hirschman of Arizona; J. H. Tucker, of San Francisco; J. H. Goodhue, of Genesee, and C. M. Goodhue of Taylorsville. It is reported that plans are already under way for the erection of a sawmill and the establishment of logging camps.

The West Side Lumber Co., Tuolumne, has purchased 30 million feet of National forest timber from the Forest Service on Hull Creek watershed of the Stanislaus forest. The timber is intermixed with some timber owned by the company and will be logged during the next two or three years. The purchase was made under a timber sale contract for stumpage and cutting will be in accordance with Forest Service regulations.

Diamond Match Co. is operating its mill at Stirling City two shifts daily, with two bands going on the day shift and one at night. Superintendent F. A. Compton has the pond filled with about five million feet of logs and is decking some outside. Logging is under way at two camps with two sides in each. One side is yarding on a forest Service timber sale area with a 25 foot lead and the others are located on company and using 100 foot leads. Three small logging contractors are also supplying logs to the company.

It will readily occur to the reader that the Forest Reserves are no longer held in reserve as was purposed by the Government forestry officials in the days of Roosevelt. A few years time will see the whole system of forest preservation wiped out, and the National Government will be a beggar in the land for timber to use in National construction, while private parties have scrapped the last available timber once growing under the Old Flag.

Having made a thorough examination into the doings of Government agents I am ready to say that it is high time a halt was called to the rapid destruction of our Western forests, falsely called reserves, since they are being destroyed as fast as ax and saw, together with fire, can do the work. In the near future the United States will be as destitute of building wood as are the plains of Sahara.

If our Government was getting value received for this timber it would not be quite so lamentable. Instead of just compensation, the timber belonging to the whole people is being sold at ridiculously low prices to lumbermen who conserve their own timber while getting from the Government all they require at their own figures. Ax, saw and fire are fast resolving great forest reserves into a black and barren waste.

J. M. Merrill.

Thanksgiving Joys.

Cartloads of pumpkins as yellow as gold,
Onions in silvery strings,
Shining red apples and clusters of grapes
Nuts and a host of good things,
Chickens and turkeys and fat little pigs—
These are what Thanksgiving brings.

Work is forgotten and playtime begins;
From office and schoolroom and hall
Fathers and mothers and uncles and aunts,
Nieces and nephews and all,

Speed away home, as they hear from afar
The voice of old Thanksgiving call.

Now is the time to forget all your cares,
Cast every trouble away;
Think of your blessings, remember your joys,

Don't be afraid to be gay!
None are too old and none are too young
To frolic on Thanksgiving Day.

The Ethics of a Confined Line.

A subscriber writes to ask if "it is considered good business or good ethics to try and get a neighbor's confined and exclusive line by underground methods."

In these enlightened times, it seems that an answer is hardly necessary, but as this question precludes the fact that such a thing has happened, the question is justifiable.

Like men, business must have character to go very far on the road to success. Any man at the head of a business who will stoop to questionable methods to obtain the sale of a line he knows to be confined to another merchant will stoop to questionable methods in dealing with his customers and is headed for the rocks. Some day he will wake up to the fact that his trade has dwindled to nothing and the answer will be "loss of confidence" on the part of his customers.

A manufacturer who gives the exclusive sale of his line to a single merchant does so with the belief that he is furthering his interests by concentrating and co-operating with one man who will faithfully push his line and build up a business based on good will and efforts of the merchant and manufacturer combined. The merchant who secures the confined sale of a line for his town accepts an implied responsibility for making that sale of that line mutually satisfactory.

The merchant has the right to believe that his extra effort on that line

will be protected. He spends money and effort in building up the demand for the line in the confidence that he is protected. Then a competitor who has knowledge of the demand in some roundabout way secures the line or perhaps only a part of the line and proceeds to "cash in" on the demand.

Sometimes there is legal recourse and sometimes the goods are secured legitimately enough in ordinary trading channels so that there is no redress, but that does not lessen the motive back of the transaction, or the lack of business ethics involved.

Burglars must be burglars because they think it easier to steal than to work and earn. Business burglars steal other men's hard earned trade because they are too weak to beat the other fellow legitimately. Such

men finally cannot build and hold trade.

Exhibits showing the process of manufacture, the history of development, and the methods of distribution of many of our important commodities will be lodged in museums throughout the country as a result of the decision of the American Associations of Museums to include such exhibits with others of interest to the public at large. A trade or industrial exhibit, it is stated by officials of the organization, will serve immediately the purpose of advertising and education of children regarding American products and production processes, and ultimately will become an object of historical interest.

Electricity's Future.

Edison predicts that the development of electrical equipment in the next ten years will equal the great strides of the last decade. He says the most important problem before electrical engineers is the long distance transmission of current and the coupling up of power stations all over the country in a super-power system such as Mr. Hoover has advocated.

Don't think complaining customers enjoy making kicks. Most of them hate to come back to ask for an adjustment and many who would be justified in coming say nothing and swallow a loss.

Of all crafts, to be an honest man is the master-craft.

The Law and the Railroads

Railroad recovery in Michigan—the "Better Service" you hear about and enjoy—is being provided you despite the severe handicaps imposed by a multitude of special laws.

Such laws have established certain governmental bodies entirely separate and without co-ordination. These bodies fix our rates for carrying freight and passengers—pass judgment on all of our security issues and other financing—specify the working hours of our employes and the wages we must pay them—limit our profits, when there ARE profits, to a small and definite maximum—have full jurisdiction over our tax assessments—restrict rigidly our methods of competition—hedge about, with a multitude of restrictions, every department of our operations.

Michigan's 24 steam railroads honestly try to obey every one of these laws. We do not even ask for a lightening of this load. But we do maintain that this present burden should NOT be INCREASED.

We are furnishing you today the best transportation you have ever had. With conditions unchanged, we can see our way clear to still further improving our service.

Give us a square deal—an honest chance.

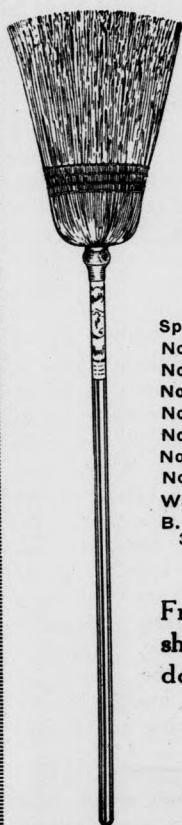
And let this Association know you consider this a reasonable request.

Michigan Railroad Association

508 Railway Exchange Bldg., Detroit, Mich.



R. & F. Brooms



THE
DANDY
LINE

Also
B. O. E. LINE

Prices

Special	\$6.75
No. 24 Good Value	7.50
No. 25, Special	8.00
No. 25, Velvet pl.	8.75
No. 25 Velvet pol	9.00
No. 27, Quality	10.00
No. 22 Miss Dandy	10.00
No. B-2 B. O. E.	9.00
Warehouse, 36 lb.	9.75
B. O. E. W'house, 32 lb.	9.00

Freight allowed on
shipments of five
dozen or more.

All Brooms
Guaranteed

Rich & France

607-9 W. 12th Place

CHICAGO, ILLINOIS

LACK OF SNAP IN BUSINESS.

Primary markets are showing little change from week to week, and the indications are that this situation will continue until after the turn of the year. The nearness of inventory time by the jobbers prompts them to be rather more conservative than before, with little inclination to stock up even in the face of advancing prices for many commodities. These prospective advances are not inciting them to buy, as is usually the case in a rising market, because of the uncertainty prevailing as to how the consumers will respond to the higher levels. Up to the present the general public has not been pushed hard in this matter, except as to certain of the foodstuffs. In fact, in some instances prices at retail have not been advanced, while in others the rise has been comparatively slight. Even wholesale prices have not been pushed to the limit that enhanced cost of raw material and other added expenses seem to call for. Goods in stock have been drawn on and have been sold at less than replacement cost, and this has enabled retailers to offer them at less than what the wholesale prices should be under the circumstances. This cannot be continued indefinitely. The time must soon come when goods will be made up and sold only on terms that will yield some kind of a profit to the producers. But the consuming public must be prepared and willing to meet the new conditions when they arise.

It is not to be assumed from these statements that the business passing is poor, because it is far from that in most lines. There is, however, a lack of snap in what is going on and a cautiousness that borders on timidity. Both jobbers and retailers will buy only a little at a time, each group apparently being afraid of having too much stock on hand. This leaves initiative wholly up to the producers, who are none too willing to take their chances by turning out goods for which there may or may not be a market in the future. A number of causes are responsible for this condition of affairs. Prominent among them is a kind of deep-seated suspicion that much of the apparent prosperity of the country is not of a stable character and is, consequently, liable to a quick change. The involved situation in Europe is only one of the elements usually considered as bearing on this matter. More important is the fact that readjustment of values has not run its course and that ratios are nowhere near normal. Conceding that general levels for the prices of commodities and for wages will be higher for quite a period to come than they used to be, some fair and equitable relation of one to the other must be established before there can be any guarantee of stability. But the process of obtaining this is meeting with resistance in many quarters and this must be overcome before business operations can be conceived and carried on with confidence.

It is not looked upon as a good sign that, before the Fall and Winter buying is in full swing, the attention of the general public should be diverted by a drive on toys, gift articles and

the other details of holiday trade. Yet this is exactly what has been happening lately in this and other cities. In the past, three or four weeks have been found ample for the strictly holiday business, which has a way of sidetracking other kinds. There is no kind of logic in this matter. One would suppose that necessities, or what pass for such, would be attended to before luxuries and superfluities were approached. But this is not what usually occurs, at least not recently. There seems to be no lack of money for diversion of one kind or another, and in this category gifts figure, as do amusements and sports. In these directions, furthermore, there is no haggling over prices such as is the case with regard to articles of wear or housefurnishings. Considerable of the money thus diverted in advance is lost to other branches of trade. Where the holiday trading follows a period of general buying the funds seem to be readily forthcoming. This does not appear to be the case when the two are reversed. For this reason the tendency this season is not looked upon by many with favor. Still with the general purchasing power as great as it is at present, hopes are entertained that business may overcome the handicap.

AS TO PRICE GUARANTEES.

Whether the practice of sellers in guaranteeing their prices against a decline is a desirable policy is a question that has often been debated. In a period when the general trend of commodity prices is upwards buyers are not so keen for this assurance, but in a time of uncertainty like the present they are naturally anxious for protection. In 1920 when prices broke sharply it was maintained by critics of this system that it proved an obstacle to readjustment, as sellers who had guaranteed their prices to buyers resisted repricing their stocks on the basis of replacement costs until these guarantees were out of the way.

Be all this as it may, the Federal Trade Commission has taken the position that collective action by wholesalers to force manufacturers to guarantee prices against a decline constitute unfair competition such as comes within the purview of the anti-trust laws, and it has issued an order against the St. Louis Wholesale Grocers Association ordering it to discontinue such alleged practices. The commission specifically prohibits the practice of reporting and publishing lists of manufacturers who refuse to give guarantees, and boycotting or threatening to boycott manufacturers who do not guarantee their prices. This action, it will be noted, does not touch the merit of the policy of price guarantee, but is aimed at the methods employed to enforce its adoption.

PRESIDENT AND FARMERS.

President Coolidge has taken up the cudgels in behalf of the farmers by saying that the popular belief that they will not think in terms of safe and sound economics is erroneous, and that, on the contrary, they can be relied upon to employ particularly their consideration of their problems.

good sense and sound judgment in. In this the President is right. The farmers as a group are not radically minded. The wild schemes of economic relief which are brought forward from time to time do not originate with them, but with politicians from agricultural districts. It may of course be argued that the politician is only giving his constituents what they want. This is in part true, but he will usually be found educating them to want the thing out of which he thinks he can make the most political capital. And that is about the only educational work on economic lines—if it is proper to call such work "educational"—that is done in agricultural communities. There is need for an antidote to the politician, but nobody has yet found such a thing in our democracy.

The Tradesman feels called upon to commend the action of Pearl L. Fouch, the Allegan attorney, in refusing to handle an alleged claim sent him by the National Remedy Co., of Maumee, Ohio. Of course, the claim was fraudulent, because the order was obtained under false pretenses. Mr. Fouch honors himself and his profession by refusing to dirty his hands with such trash.

WOOL AND WOOLENS.

Strength was shown in prices at the auction sales of wool held in England, Australia and New Zealand during the past week. The series in London ended on Wednesday. At it about 158,000 bales of pooled and free wool were sold and 30,000 were withdrawn. Americans did little of the buying at the sales. On Oct. 31 there still remained undisposed of 337,210 bales of the stocks of the British Australian Wool Realization Association. During the month 95,520 bales were sold. The next auction series at London will begin on Dec. 3. The Census Bureau's report of stocks of wool in this country on Sept. 30, issued during the week, showed a total of 474,747,517 pounds, grease equivalent. This is only an approximation, however, as it does not include the stocks held by the American Woolen Company and eleven other concerns. Of the total reported, 208,053,316 pounds were in the hands of dealers or in pools of growers. The total supply on hand included 53.2 per cent. of foreign wool, and 20.8 per cent. was carpet wool. In the quarter ended with Sept. 30 the supply lessened by about 67,000,000 pounds. There is some buying in this country and prices continue firm. Future business will depend in great measure on the success met with by the mills in getting orders. Most of the mills have few or no unfilled orders on hand, and openings of overcoatings for next fall have already taken place. Business in clothing is rather disappointing as yet, but is expected to pick up with the first cold snap. Women's wear garments are selling better than they did.

Merely storing your stock neatly and in orderly array is not the same thing as displaying it to make it interest customers.

GAIN IN SAVINGS.

There has been some discussion recently whether the increase in savings by the American people since the war has been sufficient to offset the decline in the purchasing power of the dollar during the past decade. Figures compiled by the savings bank division of the American Bankers' Association answer this question most satisfactorily. They show that savings in banks and trust companies have increased 106 per cent. since 1912. As prices are now about 54 per cent. above the pre-war level, it is evident that the total savings have risen faster than prices have mounted. It is necessary, however, to take into account the increase in population during the past decade in order to determine whether the average individual is better off in the matter of savings than he was ten years ago. In 1912 savings in the United States amounted to \$89 per capita; in 1922 they amounted to \$158 per capita. It thus appears that the savings deposits of the country have more than kept pace with the rise in prices and the increase in population.

If there is any class of merchants whose line has been encroached upon, more than another, it is the grocer, yet the grocer does not always set a good example in this respect. When he arranges with some Chicago shyster to hand out "silver" spoons in exchange for tickets, he encroaches on the legitimate lines of the jeweler and hardware dealer. When he hands out a rug for 100 coffee tickets, he encroaches on the legitimate field of the dry goods dealer. So long as the grocer insists on handling goods alien to his business, he cannot consistently complain because the druggist handles tea, coffee, baking powder and spices. What is sauce for the goose is sauce for the gander.

Doll manufacturers booked a very good advance business and are finding it difficult to fill some of the repeat orders that are coming in for goods of the better grades. This is mainly the type of doll that wholesales at \$3 each and up. The volume demand is mostly for the talking and walking mamma doll with the unbreakable head. The latter feature, together with the improved voice mechanism has done much to lessen the competition of merchandise from abroad. Imports of the latter, however, show a gain in value for the first nine months of this year compared with the same time in 1922. Deliveries are being speeded up at present, and jobbers are beginning to get some of the overflow demand, which promises to grow. Manufacturers comment on the increasing sales of dolls every month in the year, and plans are being laid to develop more strongly in 1924.

Do you know enough about your goods to be able to give helpful suggestions about them, or do you know only the selling points.

Life will treat you a good deal better for being able to keep smiling under difficulties.

Are You Going to Drive Your Open Car This Winter?

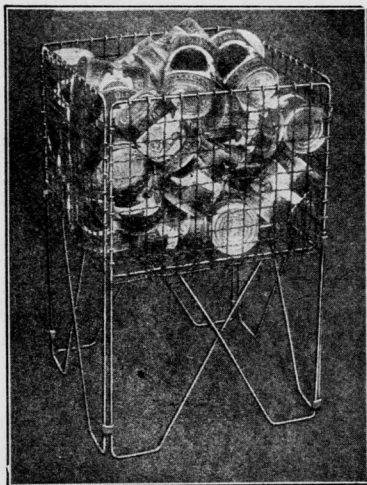
NOW IS THE TIME to think about having a glass enclosure built on your car and have all the comforts of a closed car at a relatively small expense. Prices on all makes of cars range from \$50.00 to \$125.00.

HAYES-IONIA SERVICE COMPANY

Richmond at Muskegon Ave.

Citizens Phone 72-395

Bell Main 2406



Patent Applied For

The Grand Rapids Collapsible Display Basket

(FOR GROCERS WHO CARE)

Made of strong crimped wire, with a beautiful green enamel finish.

Cut shows how to sell a stock of shelf-worn canned goods quick.

Equally good for Fruits, Vegetables, Soaps and Green Stuffs. Keep your floors clean.

Attract attention to what you have to sell.

Send for our circular.

Let us quote you on six or a dozen. We also make wire baskets for counters and windows.

Grand Rapids Wire Products Co.

430 Front Avenue

GRAND RAPIDS, MICHIGAN

AGENTS WANTED

A larger sale per person means more profits to you

More and more women each year are coming to appreciate the distinct superiority of Domino Tablet Sugar for sweetening coffee and tea. The clean, convenient tablets are more than an evidence of good taste. They are economical and sensible as well! There is no waste or spillage. The sugar never gets "lumpy" or "sticky" in the bowl. Each tablet is crystal clean, ready to use and quick to dissolve.

You can add more profits to your sugar sales by advising your customers to use Domino Tablet Sugar on the table—in addition to Domino Granulated for general purposes. This means a larger sale per person, and in turn, a larger volume for you.

Domino Tablet Sugar is sold in convenient cartons, easy and economical to handle.

American Sugar Refining Company

"Sweeten it with Domino"

Granulated, Tablet, Powdered, Confectioners, Brown; Golden Syrup; Cinnamon and Sugar; Sugar-Honey; Molasses



Anticipate Your Wants For Christmas Sweets

Franklin XXXX Confectioners, Old Fashioned Brown and Fine Granulated—for candies.

Franklin Sugar-Honey, Cinnamon and Sugar and Golden Syrup for pastries, etc.

The Franklin Sugar Refining Company
PHILADELPHIA, PA.

"A Franklin Cane Sugar for every use"

When You Sell Shredded Wheat

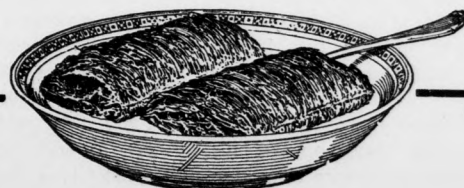
you are supplying a demand we have created for you through advertising. We don't ask you to make new customers for

Shredded Wheat Biscuit

Just keep a fresh stock in a nice, clean, dry place in your store and hand it out to those who ask for it. Shredded Wheat has survived all the ups and downs of public fancy and remains to-day the one great staple breakfast cereal, with a steady sale all the year 'round, at a good profit.

MADE ONLY BY

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





Wear More of Your Own Shoes.

How many pairs of shoes does the average shoe merchant take from stock for his own personal use each year? Regardless of what the answer may be it is safe to say that nine out of every ten shoe merchants do not wear as many of their own shoes as they should. If the retailer of men's shoes is to undertake the man's task of impressing the American male with shoe-consciousness he must begin with himself and set an example by wearing the correct shoe for the occasion and dress.

At a Boston shoe style show and exposition several years ago, an excellent slogan ran about the building. It was, "Wear a Good Pair Yourself." This slogan is an apt one which the shoe men, and merchants especially, might well follow.

Local and State associations of shoemen are beginning to take up the matter of dressing up the men with correct shoes. The keynote of the address of President Chester Herold of the California Shoe Retailers' Association at the last convention of that body was on this subject. Mr. Herold, one of the most progressive merchants in the country says on this subject:

"If every retailer will stop to consider this subject seriously he must admit that there is now, and has been for a long time, a condition to be reckoned with. I am personally interested in this question because I took it upon myself at the annual convention of the California Shoe Retailers' Association to make this the keynote of my opening address, and, if I am not mistaken, it was at this convention held last June that the idea of black shoes after 6 o'clock first had its inception.

"I brought out the thought that we were perhaps, some of us, pressing the novelty business in women's shoes a little harder than it would stand, and if we directed our efforts toward enlightening the men on a standard of footwear style, as well as clothing, it would create a healthier condition in retailing and would afford us another avenue of profitable selling.

"Whenever shoemen meet the question is asked, 'What has become of the men's shoe business?' I think I can answer by saying that nothing has become of the men's shoe business because we have either switched over entirely to developing the women's part of it, and forgotten the men; or because we are just letting the men fall into the same rut we are ourselves.

"I do not believe there is one retailer in ten who takes out of his stock for his own use more than two pairs a year. You will even notice

at the national conventions that most men are wearing a black kid blucher, medium round toe, and at that maybe they have a last at the factory where they have the same thing duplicated over and over. What is more important, shoe retailers, as a whole, wear very conservative clothes—and then they wonder why their salesmen don't pep up a little! Don't you think a prospective customer notices these things?

"It is my firm conviction this is simply the outcome of a lack of interest brought on by lack of proper publicity and individual effort on the part of those in the retail shoe and clothing business. There is no reason why interest cannot be aroused to a high pitch if we just set about to do it.

"To create increased business it is necessary to open the way for suggestions on our part, and how can this be done any easier than studying the men's style situation from our own standpoint and follow it up ourselves, even if only to a moderate degree. Exemplify through our own doings that we are backing up our statements by being among the first to adopt for our individual use the very latest in style. You can imagine the far-reaching and immensely impressive effect it would have on the men if we only went after the one slogan, 'Only Black Shoes After Six O'Clock.' Think of the extra pairs to be sold. Men would talk more to each other about style.

"When it looked as if light colored tans were coming back, did we immediately order a pair for ourselves and put them on to show that we were willing to back it up? No, we said that inasmuch as we were business men, we should be more conservative, so we ordered another pair of those black kid bluchers. I don't think the retailer is entirely at fault. The manufacturer has a part in it, too. Suppose the men were as particular about fit as the women are, where would your men's business be?

"How many lines of men's oxfords do you have in your store that you can conscientiously say would be accepted by a woman if she were selecting them? How many manufacturers are studying the last and pattern game with the same care in the making of men's shoes as those making women's? In the first place most men's manufacturers are content to make oxfords on high shoe lasts. Then some try to make one last do the work of three or four. After a last and pattern is once adopted it is hard to get them to change when they are shown they

are wrong, whereas the maker of women's shoes won't lose a minute to get his product right for the next customer.

"You must agree that almost without exception you can pull off every pair of oxfords from your customer's feet after lacing them up, and it is almost never necessary to use a shoe horn in the men's department to-day. Would a woman stand for this? If her oxfords slip at the heel she will not buy. Some manufacturers try to overcome this condition by adopting combination lasts, and then think they have solved it. There is more than this to be done in the making of men's shoes before they will fit like a woman would have them fit, and you will have to admit she knows something about it.

"I think we are in line for an awakening in the entire men's wearing apparel industry, and it is a matter of educating ourselves first and then passing it along to the men."

Relation of Good Shoes and Good Health.

Well informed shoe merchants are generally agreed the per capita consumption of shoes by the American people is below what it should be.

There has been much discussion about proper ways and means of increasing consumption. We have heard much regarding "Shoes for the Occasion" and the education of the public to a realization that different types of footwear should be worn with the dress appropriate for different

SHUR SNUGS FELT MOCCASINS---SLIPPERS--SHOES FOR MEN--WOMEN--CHILDREN

Christmas is only a few short weeks away. Now is the time to get stocked and fill in sizes on Felt Goods.

Orders filled same day received. Write for flyer.



Hirth-Krause Co.

FROM HIDE TO YOU

SHOE MANUFACTURERS and TANNERS

Grand Rapids, Mich.

Herold-Bertsch Shoes

Michigan  Made



Above are the two big farm papers of Michigan. Every week in one of these papers we are telling Michigan folks about Herold-Bertsch shoes, and sending them to you to buy. In this way we are increasing the good will developed by our 30 years of honest shoe values, and making it easy for you to sell more and more H-B goods. Let your community know through your windows and your ads where they can buy the Herold-Bertsch shoes and oxfords they've been reading about.

HEROLD-BERTSCH SHOE COMPANY
Grand Rapids

occasions. This propaganda, if intelligently used, can be made to produce excellent results. However, those of us who are taking a real interest in the solution of this problem must not rest on our oars with the thought that "Shoes for the Occasion" alone will turn the trick.

There are other ways in which the merchant who is enterprising and resourceful can coax his customers to buy more pairs. And in these days the success of a business not infrequently depends on the alertness of the merchant in finding new avenues for increased sales.

Many merchants at the present time are looking for ways to increase sales of women's welt oxfords, which have moved slowly thus far this season. In this connection, a well timed advertisement bringing out the fact that good health demands a shoe of sturdy construction at this season of the year should produce gratifying results.

Thousands of young women are endangering their health and in many cases their lives by wearing summer sandals, the soles of which have been worn so thin they no longer afford protection from damp, cold sidewalks. Impress your trade with the consciousness that fall and winter call for footwear appropriate to the season and just as insistently as they call for fur coats and other seasonable apparel. The welt is pre-eminently the appropriate shoe for outdoor wear during the fall, winter and spring seasons.

In a series of articles on health

subjects syndicated to newspapers all over the United States, Dr. Royal S. Copeland, United States Senator from New York State and former health commissioner of Greater New York, recently devoted one entire article to the importance of keeping the feet dry and warm. He advocated the use of rubbers and for those persons who refuse to wear them, suggested having an extra pair of shoes and stockings at the office or place of business so that a change could be made if the feet became wet.

Dr. Copeland is a former member of the medical faculty of the University of Michigan and a recognized specialist on the eye, ear, nose and throat. He was at the head of the Health Department of New York City during the influenza epidemic. His opinions carry weight. He says:

What would you think of a householder who never mended the roof and who let water into the basement? A house treated in this neglected way would speedily go to ruin. Is your body less important than a wooden building?

We are at the season of the year when a cold is hard to cure. A cold taken now may last all winter. It will cause you to 'run down' and next January, when pneumonia is prevalent, you will be in danger of infection.

Until we get 'settled' to cold weather, we are liable to take cold and not to feel fit and fine, as we should. Why take any chances on lowering resistance and being the ready victim of influenza, or other respiratory disease?

Simply getting your feet wet is a matter of little importance, but to sit around all day or for several hours

with wet stockings is a great mistake. It leads to trouble.

If you simply will not wear rubbers, have an extra pair of shoes and stockings at your place of business and give yourself the luxury of a change, if you arrive with wet feet. You are a bad life insurance risk if you neglect this important thing.

In a smaller way you take chances on your health and life, by paying no attention to wet feet.

Take stock of your shoes and rubbers. Have sufficient footwear to keep dry and warm. It is the cheapest sort of life insurance.

Here are ideas every enterprising

shoe merchant in the country should broadcast to his customers now, when the stormy, wet weather of the late fall and early winter is making its appearance. These ideas you can make use of in your advertising. And by using them you can not only increase the sale of footwear adapted to outdoor wear at this season of the year, but can also perform a genuine service to the people of your community, who in many cases fail to realize the important relation between proper footwear and good health.—Shoe Retailer.

THE TOLEDO PLATE & WINDOW GLASS COMPANY

Mirrors—Art Glass—Dresser Tops—Automobile and Show Case Glass

All kinds of Glass for Building Purposes

501-511 IONIA AVE., S. W.

GRAND RAPIDS, MICHIGAN

CIVIL, CRIMINAL, PRIVATE INVESTIGATIONS

HALLORAN'S NATIONAL DETECTIVE AGENCY

(INCORPORATED)

506-507 Grand Rapids Savings Bank Building

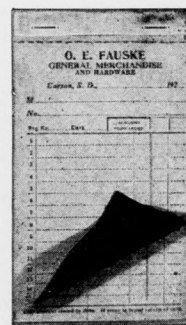
GRAND RAPIDS, MICHIGAN

Citizens 51-328. Bell M. 46. Nights: 605 on dial and ask for 286-2 rings.

For Loose Leaf Binders and Sheets Bill and Charge Statements

Write the

PROUDFIT LOOSELEAF CO. Grand Rapids Michigan



PROFITS ARE LOST if you fail to keep an accurate record of your sales. Try the one writing system by using sales books. If you don't write us for prices we both lose. Let us bid on your next order?

We make all styles and sizes, prices on request.

BATTLE CREEK SALES BOOK CO R-4 Moon Journal B1 Battle Creek, Mich.

TWO DRESSY "DOUBLE SOLE" MODELS OF BRADLEY'S BUSINESS HUSTLERS



\$3.75

No. 821—Men's Gun Metal, Goodyear Welt, Double Sole with Oak Outsole and Ivory Doubler; 1/2 Rubber Heel, Cap Toe Bal. Widths C & D. Sizes 6-11.
No. 819—Men's Same in Mahogany.



\$3.75

No. 852—Men's Gun Metal, Goodyear Welt; Double Sole, with Oak Outsole and Ivory Doubler; 1/2 Rubber Heel, Cap Toe Bal. Widths D & E. Sizes 6-11

WRITE FOR ILLUSTRATED FOLDER SHOWING THE LIVEST LINE OF "FIVE DOLLAR" RETAILERS ON THE ROAD

"SUPREME IN THE FIELD"

BRADLEY & METCALF COMPANY
MILWAUKEE Manufacturers WISCONSIN



Tax Reductions to Wait on Soldiers' Bonus.

Secretary of the Treasury Mellon will send to the Speaker of the House of Representatives on the first day of the new session a comprehensive annual report in which he will renew his recommendation for a reduction in the maximum limit of income surtaxes from 50 to 25 per cent. As I have heretofore pointed out, however, this suggestion does not involve a reduction in the revenues; on the contrary, Mr. Mellon believes that a lowering of the surtax limit to 25 per cent. would very substantially increase the receipts from this source.

The Treasury is losing hundreds of millions of dollars annually because wealthy men cannot afford to own the stocks and bonds of sound industrial corporations and pay surtaxes up to 50 per cent. on their incomes when they can invest their funds in government bonds and tax-exempt municipal securities netting from 4 1/4 to 5 per cent.

The Treasury Department made public a few days ago a report of the Internal Revenue Bureau on income taxes for the calendar year 1921 that will make the average business man sit up and take notice. The figures are exceedingly graphic but suggest that the forthcoming report of 1922 will be little less than startling.

From a peak of 206 incomes of more than \$1,000,000 per annum in 1916, the returns show but twenty-one incomes of more than \$1,000,000 in 1921. Returns on incomes of from \$50,000 to \$1,000,000, show a corresponding shrinkage.

The shrinkage noted is undoubtedly due in part to the inflated conditions in 1916, but here can be no doubt that the heavy decline in large incomes on which taxes were paid in 1921 was chiefly due to the fact that persons with big incomes put their money into tax-free securities and thus escaped Mr. Mellon's collectors.

The United States Census Bureau has gathered statistics which show clearly that the flood of tax-free securities issued by States and municipalities during the past three years

has been greater by far than at any time in the history of the nation. The good roads movement, the campaign for better schools and the payment of soldier bonuses by the States have been chiefly responsible for the great increase.

In many cases it is believed the money received from the sale of these tax-exempt securities has been wastefully expended, and there has been a constant temptation to municipalities to make unnecessary bond issues because of the ease with which they can be floated on account of their tax-exempt character. But putting aside entirely the question of the wisdom of such bond issues Secretary Mellon and the leading financial experts in Congress are convinced that the income of the federal government will continue to dwindle until provision is made by constitutional amendment for the taxing of these State and municipal issues.

The extent to which tax-exempt securities have cut into the national income may be approximated by considering a few salient figures now available. They are highly significant from every standpoint and especially because of their bearing upon any project to reduce the tax burdens of the people.

The report of the Commissioner of Internal Revenue for 1921, to which I have referred, shows a colossal shrinkage in incomes subject to tax during that year of no less than \$8,000,000,000 as compared with 1916. Reliable statistics are available showing that on January 1, 1923, there was outstanding federal, State and municipal tax-exempt bonds to the amount of \$11,000,000,000.

A comparison of these figures suggests that the report of the Commissioner of Internal Revenue for the calendar year 1922 will show a further shrinkage of taxable incomes during that year of three billion or four billion as compared with 1921. It would seem, therefore, that the deluge of tax-exempt securities poured upon the market during the past seven years has just about kept pace with the shrinkage, in taxable in-

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comes reported to the Internal Revenue Bureau.

Readers of the Tradesman will remember that in the last Congress a joint resolution was presented providing for an amendment to the Constitution under the terms of which all State and municipal securities would be subject to a federal tax. The measure made very little progress, but will be reintroduced in the coming session.

There is a rocky road ahead of this resolution. While its passage by Congress may be accomplished during the coming session its struggles will have but begun.

It must then be ratified by the legislatures of three-fourths of the States. Just what arguments can be presented to these legislatures, to induce them to vote away the right to issue tax-exempt securities, at low interest rates, for desired public improvements makes a considerable draft upon the imagination.

With federal taxes climbing steadily and with federal office-holders multiplying like rabbits, it will require a very definite brand of altruistic patriotism to bring about the ratification of the proposed constitutional amendment. The most experienced leaders in Congress believe it will require a full decade to do the job. By that time—if the present rate of borrowing by the States and municipalities continues—the job will be hardly worth the doing.

While Senator Smoot and other Congressional leaders are wet-blanketing all tax reduction plans, Senator Curtis of Kansas, the influential Republican whip of the upper house and an industrious member of the Finance Committee, insists that Congress early in the coming session shall pass a bill making a substantial cut in existing tax levies. After a long talk with the President one day during the past week Senator Curtis said:

"There is a strong demand the country over for a reduction in taxes and I feel that Congress is justified by existing conditions in taking steps to wipe the war levies out, even should a soldiers' bonus bill be enacted.

"The Sixty-seventh Congress reduced the tax burden by approximately \$800,000,000, and while I do not think that so heavy a cut can be made during the coming year, nevertheless, we can get rid of a number of vexatious taxes, and lighten the tax load by a good many million dollars."

In explaining his statement that Congress would be justified in reducing taxes even though a soldiers' bonus bill were passed, Senator Curtis pointed out that he has in mind such a bonus measure as was passed and vetoed by President Harding during the last Congress. This bill involved an expenditure of but about \$76,000,000, the first year and spread the additional expenditures over a long period. The Senator believes that very substantial cuts can be made in the appropriations for the next fiscal year and that these economies will enable Congress to lop off two or three hundred million dollars in war taxes.

Senator Curtis has very substantial support for his plan to eliminate the war taxes, especially the vexatious imposts on telegraph and telephone messages, commercial documents of all kinds, soft drinks and their ingredients, jewelry, etc.

The Internal Revenue Bureau is having great difficulty in the enforcement of the jewelry tax which it is collecting on a great many things which require a severe stretch of the imagination to classify as jewelry. Some of the merchandise upon which the tax has been levied could much more appropriately be called hardware.

The agricultural bloc has prepared a program for the coming session that will give Wall Street a very bad quarter of an hour. Senator Arthur Capper of Kansas, the publicity man of the farm bloc, promulgates the following modest project embracing the things that Congress at the coming session must do in the interest of the tillers of the soil:

Reduce freight rates, particularly on farm products.

Give every encouragement to co-operative marketing.

Further revise the tariff downward on necessities the farmer must buy.

Enact the truth-in-fabric bill.

Make further reduction in appropriations.

Draft a new program of economy in public expenditures and carry it out in the interest of lightening the tax burden and setting an example for States and local communities.

Assist in developing a wider European market.

Senator Capper also includes in his program the joint resolution to be reported by the Ways and Means Committee providing for the taxing by the federal government of State and municipal securities.

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Facts Picked Up on Cross Country Trip.

Battle Creek, Nov. 13—I am wondering how many readers of the Michigan Tradesman are aware of the fact that in Michigan the first rural free delivery route in the United States was established in 1896.

The other day in making a cross country trip from Battle Creek to Coldwater I passed through the thriving little village of Climax, where my attention was called to a monument recently erected in that village, in commemoration of the inauguration of this wonderful revolution in mail delivery.

These four tablets inserted therein tell the story:

The First Congressional Attempt to try the Experiment of Delivering Mail to Farmers' Houses was insured through the Strenuous Efforts of the National and State Grange in 1896. The Amount Appropriated was \$40,000. This Tablet was Erected by the Michigan State Grange in 1917.

The First Rural Free Delivery in Michigan Started Here, December 3, 1896. Assisted by U. S. Senator Julius Caesar Burroughs, Lewis A. Clark and Willis L. Lawrence. First Rural Free Delivery Carriers. This Tablet Erected by Kalamazoo and Calhoun County Chapters D. A. R. 1917.

First Rural Free Delivery Carriers Started out from Climax post office, 1896. Michigan Letter Carrier Association 1917.

Climax was discovered by Col. John Mullett, a Government surveyor, in Nov. 1825.

The name was selected by Daniel B. Eldred in May, 1831. The first permanent settler was Judge Caleb Eldred, who located on Section 3 in June, 1831.

Nearly 500 farmers who receive mail on the three rural routes out of Climax have each contributed one stone from their farms to erect this monument.

These farmers and the Climax Men's Fellowship Club have erected this tablet in appreciation of James H. Brown, who helped start Rural Free Delivery in Michigan and who drafted and erected this monument.

Dedicated July 26, 1917.

The shaft, which is 12 feet in height, made up of boulders supplied by farms in the section covered by this service, is erected in the central square of the village and marks the exact spot where the first start was made by the carriers.

While the appropriation of \$40,000, secured through the efforts of the late Senator Burroughs, contemplated the establishment of several routes in various states, the ones at Climax were first inaugurated, consequently to Michigan belongs the great honor of the initiator in this great achievement, which now serves millions in every state and territory in the Union.

A public writer likens the deliberations of the Interstate Commerce Commission to the celebrated suit of Jarndice vs. Jarndice, of Dickens' fame. In this case all the litigants died before it was finally disposed of by the courts.

Nov. 26, 1921, a complaint was filed with the Commission, charging, that freight rates on wheat from Saginaw, Mich., to Statesville, N. C., were unreasonable.

In its decision the Commission declares that the point at issue has been considered many times and that it has uniformly held the way it does in the present instance.

If it takes more than two years to decide a case in which the precedents are all one way, the question arises as to the length of time which would be required to decide a case on new evidence not previously of issue.

Michigan is now pleading for a general readjustment of all rail rates, but at this rate but very few of its four million people will be alive to learn the results.

Incidentally, the decision was adverse to any interference with the rates, which are notoriously high and of a discriminating character.

There are a few members of U. C. T. and similar organizations who are of the belief that the I. C. C. will do something about mileage books and the absurd surcharge on Pullman fares. At the rate of speed evidenced in the past by this Commission, these few will from physical reasons be unable to take advantage of the results.

At least two well-known members of Congress have assured me that they propose to take a fall out of the Commission through legislative action, and put them back where they were always intended to be: adjusters of cases where discrimination in freight rates were injuring small shippers.

They were intended to perform service—not retard it.

Just at present the charge is made that Great Britain is discriminating against the United States in the matter of her import dealers, by which she is favoring her own dependencies.

Too bad! After we have built up a tariff wall which leaves a bad taste in the mouth of our foreign friends, we become peeved because she wants us to sample the dose which we are handing out to them.

Our tariff administrators are rather inclined to agree that England is clearly within her rights and fail to suggest any methods of relief.

Several reports dealing with discrimination by foreign countries against American commerce have already been transmitted by the tariff commission to the President. These reports are understood to relate to discrimination by France, Spain, Italy and Finland against American products.

In the case of France, duties on automobiles which discriminate against cars of American manufacture, are complained of. In the case of Italy, American cottonseed oil is claimed to be the subject of discrimination.

The weakness of our position seems rest on the fact that imports from the Philippines, Hawaii and Porto Rico are free of duty here, and yet

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we complain because England's imports from Canada, Australia and other possessions are brought into the parent country under exactly the same tariff regulations which we have ourselves established.

We need a market for our raw products, but if we want it we must make concessions reciprocal in character. That we secure same is within the province of the tariff commission, which, if it has ever functioned, has done so without the knowledge of the public. Frank S. Verbeck.

The Man Back of the Store.

One of the most common errors of the small city merchant is the imitating of advertising forms and styles used by the merchants of the larger cities where conditions are entirely different.

The merchant in a large city advertises on the quantity theory—there will be a certain number out of each thousand population who will be interested in his offering and his store, therefore his ads should reach and appeal to the greatest number possible.

The relations of merchants in a smaller city or town with his trade or much more personal. He knows many of them by name—their families etc. He meets them socially, in public and church work, etc. His personality is the factor that builds much of his trade. The merchant should, therefore, cultivate a style in his advertising that best reflects his personality.

Chatty interesting copy with plenty of local color will prove better suited to his business than the cold impersonal appeal of the city merchant.

Trend Away From High Lustre.

Stylers of dress goods lines looking ahead to Fall are giving considerable attention to the matter of lustre, some expressing the opinion that no great stress will be placed on extreme high lustre in certain cloths as has been the case for many seasons past. The new trend is said to arise from the marketing difficulties experienced with the high lusted napped fabrics of the bolivia order this Fall. While it is still an unsettled question as to the fate of the latter, it is claimed that the better trade is being compelled to find something to take their place, owing to the cheapening of them which removes them from the high grade demand. It is said in some quarters that, in place of the lustrous sheen, the soft bloom effect will come into vogue, not only in worsted suiting and dress fabrics, but in coatings as well.

Lamp Pull for Child's Room.

For small persons with a brief arm reach who have had to climb upon stools or clamor for a grown-up's assistance when they needed to pull on their lights, one thoughtful parent has provided an enchanting chain extension. Double lengths of narrow black and gold barred grosgrain ribbon are tied to the end of the chain and hang down far enough for the children to reach, and tied in a firm bow, in the middle of which perches a glistening yellow bird, literally glued to the spot. Just two drops of good liquid glue keep the wooden canary in his swing.

Practical Accountancy.

The spirit of modern association effort is well exemplified in the recent action of the New York State wholesalers in issuing to its members an elaborate plan whereby grocers can keep a close record on their business and draw off a monthly balance sheet and profit and loss statement.

The association has had the chairman of its cost accounting committee Harry K. Gerwig, chief accountant of one of the largest wholesale grocery houses of the country prepare the report. With expert and technical familiarity with his subject he has outlined at length five methods by which a quick survey of business can be obtained twelve times a year, even by departments; the five, designated by their methods, are (1) actual physical inventory, (2) perpetual stock record, (3) estimated gross profit percentage, (4) figured gross profit and (5) purchase mark-up. As to the advantage of the plans, he says:

"In the average wholesale grocery concern monthly figures should be available under either of the last three methods not later than one week following the last days sales. Under the first two methods figures should be ready by the tenth or eleventh day following the last day's sales. These dates may sound optimistic to many, but accountants all over the country are turning in balance sheets with this promptness."

Thought on Moral Hazard.

Moral hazard is a prime, but largely an ephemeral element in fire underwriting. In some cases which come before the underwriter the moral hazard is clear and apparent. In other instances it is wholly intangible. Moral hazard losses in the United States are not only larger than those of any other country, but are probably larger than those of all other civilized countries combined, in actual dollars and cents paid. This is due not alone to the diversity of races which go to make up our complex population, but also in large measure to the laxity of laws and the equal laxity in enforcement. The number of convictions for arson as against the number of losses which the underwriters know to be of a moral hazard character are about one-half of 1 per cent. The money paid on moral hazard losses mounts into the millions annually, all of which has to be reckoned in the premium rate. In spite of all the safeguards presumed to be adequate, moral hazard losses, pile up an enormous annual toll to which the honest man necessarily contributes.

Small Mats.

One of the latest fashions of the decorators is the small mat for table, console or shelf. It is designed to set off a certain particular vase, bowl or framed picture, and is made of wide ribbon with a few drops of fine liquid glue. There are handsome ones of heavy brocaded velvet, bound with metallic bands and a tassel or two. Some are round, with ribbon fringe, and there are triangles, rectangles, squares and pointed strips of tapestry ribbons, moires and plaids.

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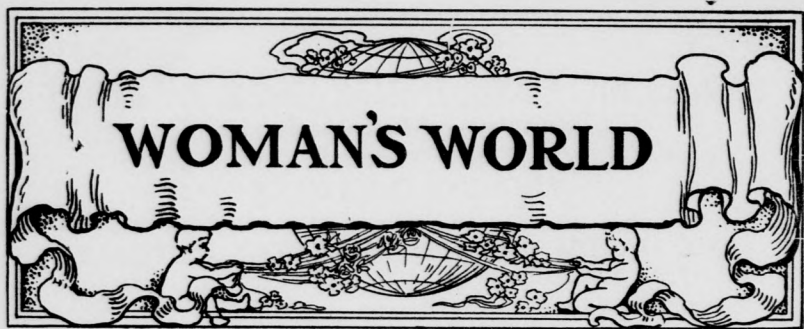
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Too Proud to Try to Support Herself.

Written for the Tradesman.

For nearly all of the fifteen years during which I have known her she has been struggling with poverty; the kind of poverty that is perhaps hardest to bear—that of the cultivated, "genteel" person, who has "seen better days," who is harrowed by the necessity of going without luxuries and the fact that she cannot keep up the appearance of wealth and do the "nice little things" in the way of entertaining friends, giving relatively expensive presents, and so on that she used to do before her rich husband failed in business and died, leaving her without a penny and compelled to take care of herself.

At first her friends raised among themselves a considerable amount of money; some of them give her interest-bearing securities with the idea that they were providing her with at least a "nest egg" for an income. Then they invited her to visit them for considerable periods, so that for many months she had few expenses and ample time in which to set her life in order.

Everybody felt that she would get along very well. She is a competent person, with much executive ability, skillful in many ways with needle and cookery. She is (by native talent) the kind of woman that you meet every little while running a tea room or gift shop, or making a good living in a home-made candy business. She would be invaluable as a personal secretary, or even perhaps in some kinds of business. She has fine taste for dress design as well as the ability to make the garments after she has designed them. I know no woman better equipped to make her way in the world if she would only set about it with determination and without false pride.

Not only that; many times her friends, both men and women, have gone far out of their way to find positions for her and things for her to do. One woman offered her a position as housekeeper, knowing that if she would she could fill it brilliantly. She refused, with indignant scorn.

She will not do any of these things. She is unwilling to work for herself. She feels that it would be somehow disgraceful and injurious to her dignity and "social standing."

The money that her friends raised for her she took without hesitation. She acted as if it was really no more than they ought to do. She spent the money; she sold the securities that they gave her, and never abated in the least the scale of living, the

of everybody in it to earn by some lavish expenditure to which she had been accustomed when her husband was alive and prosperous. From her childhood in the home of a well-to-do father she had been indulged; she never knew what any form of deprivation or self-denial meant; money always flowed in for her needs and desires without any thought on her part about where it came from or what it cost in anybody's effort. She got the idea that she was somehow entitled at the hands of the world to comfort and the satisfaction of every desire, without thought or labor of any kind on her own part. She has that idea now.

First-class talents, and every one of them buried.

"There are so many things that you could do," I said to her the other day. "You know what Mrs. B— has done with her dress designing gift; her business has grown to great dimensions. You could do that just as well as she."

"That takes a lot of capital," she said.

"You would have no trouble about getting the capital to start with modestly."

"Modestly! That's it," she snapped. "Everybody wants me to humble myself into an obscure working-woman, and to toil my fingers off scrambling for a living. They were cordial enough when I had plenty of money and could exchange entertainment with them. Now they want to forget me; to shove me into some kind of a place where they can be rid of me and look down upon me. But I will not do it to please them. I have always held my head up with the best, and I intend to continue to hold it up."

"Perhaps I shall get married. There's a man who wants me to marry him now; but he cannot support me in the manner to which all my life I have been accustomed."

I couldn't think of anything to say that I haven't said to her a great many times.

So I just looked at her, and changed the subject. I did not speak of the marks that the years and her chronic discontent have been putting on her face. She is no longer young—and shows it. I did not remind her that the friends, who have tried so hard to set her on her feet, were still as willing as ever to do it; would be proud to be her friends if she could only take charge of her own life, put her exceptional talents to work, and win her way to the position which she could have and have easily, if she had not a twisted mind—twisted about the world, and the duty

kind of useful service what it costs to keep him or her alive.

Prudence Bradish.

(Copyrighted, 1923).

Commercial Chemistry.

(Continued from page 21.)

flame. It is readily handled. Its use does not call for elaborate burners.

Fortunately, the chemists tell us that alcohol can be made from virtually anything. Rotten potatoes, sour corn mash, decayed bananas and other tropical fruit, ordinary garbage, indeed, almost anything serves as the raw material in alcohol production. One large producer of fuel alcohol has been using the rotting corn of Indiana for raw material. This corn is prepared into a mash, the alcohol is removed, and the residue is turned back to farmers in the form of a sweet, palatable mash which they can serve to their live stock. Everybody is happy in this instance; the farmer delivers corn which he could not otherwise use; the alcohol producer gets his raw material at minimum cost; and the farmer gets back a mash which he can use. All of which is to the credit of the chemist.

The day may come and most likely sooner than later, when vast quantities of alcohol will be produced in the banana raising countries, particularly Costa Rica. It will be found highly profitable to convert rotten bananas and surplus bananas which did not find their way to market, into fuel alcohol, suitable not only for heating purposes, but also for automobiles and other internal combustion engines.

Even in the plain air we breathe, the chemist has found a potential source of wealth. Elaborate processes have been worked out for what is known as the fixation of nitrogen whereby ammonia and other chemicals of considerable value to the workaday world are obtained with ordinary air as the raw material. This phase of present-day chemistry originated in Germany, but other countries have followed suit. For our part we constructed a vast plant during the world war as a precautionary measure. We were in more or less danger of being cut off from outside sources of nitrates which are so essential in the manufacture of military explosives and as fertilizers. With the return to normal conditions of peace, this huge plant, which formed part of the Muscle Shoals project has been of little use since we obtain all the nitrates required from the natural nitrate fields of Chile, our South American friend. Still, chemists have shown that, given an abundance of cheap electric current,

they can extract numerous important chemical products from the air we breathe.

All of which is but a very small part of what the chemist is doing and is planning to do. But it suffices to establish the position of the chemist in our everyday work.

Asutin C. Lescarbourea.

Winter Resort Hats.

Oblong scarfs pendant from the new draped crown effects will be the trimming de luxe for Winter resort chapeaux, according to the current bulletin of the Retail Millinery Association of America. They hang well down on one side in the Deauville manner that replaced the square bandanna vogue and are seen embroidered, appliqued or printed. The square idea is represented nowadays in the form of plain materials, such as crepes, draped under the chin and caught by the corners at each side of the hat.

"Flowers are just beginning to thrive for the Winter season," the bulletin goes on, "and are used mostly in centralized flat placements. Hand-made, appliqued French floral wreaths are blossoming now on the metal cloth hats, and lace flares in floral simulation are also seen. Feathers are excellent from a trimming point of view, and there are little wings that give promise for Spring. Pasted in striped rows they are quite unique and distinctive, and are seen frequently on silk hats."

"Rhinestones continue to lead the trimmings, however, most in bar pin and buckle effects. The old-time veil pin, used as a trimming on the front of small, 'severe' shapes being affected most frequently. Lace is in its element at this time of the year and is seen trailing, draped, in transparent effects and simulating flowers. Twists of silver and gold cloth together are interesting factors in the new turban trimmings."

Towel Sets for Holidays.

An excellent business in Turkish towel sets for the holiday trade is reported by one of the local jobbing houses. The sets it is specializing on come under the popular price head, and are wholesaled at figures which permit the goods to be retailed profitably at from 59 cents to \$1.98. The most popular set is one that can be retailed at \$1. The merchandise is put up in special holiday boxes and tied with ribbon. One full-sized bath towel a guest towel to match, and one or two wash cloths make up the cheaper sets, while the higher-priced ones usually contain a bath mat and an additional bath towel.



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(Your Home Company)

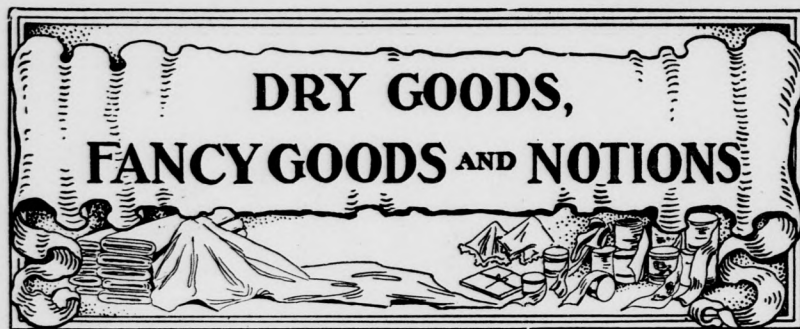
And 22 Associated Mutual Companies
with Combined Assets of \$20,000,000.00

Insures
Factories and Mercantile Risks
Against
Fire and Tornado

Is Saving Its Clients 25% or More
Are YOU Getting This Benefit?

Address

A. D. BAKER, Secretary-Treasurer, LANSING, MICH.



Michigan Retail Dry Goods Association.
President—J. C. Toeller, Battle Creek.
First Vice-President—F. E. Mills, Lansing.
Second Vice-President—W. O. Jones, Kalamazoo.
Secretary-Treasurer—Fred Cutler, Ionia.
Manager—Jason E. Hammond, Lansing.

Open Letter To the Designer Publishing Co.

Grand Rapids, Nov. 19—A patron of the Tradesman sends me your two contracts of Jan. 25 and your letters of May 15, May 25 and June 20. He writes me as follows:

I am also enclosing a contract which I have signed up with the Designer Publishing Co. It seems to me they are loading me up with more patterns than I can dispose of in a small town like ours. You will notice the contract reads that I am supposed to carry about \$200 worth of patterns in stock and I have about \$400 worth on hand now. Of course, they are exchangeable for new ones, but they are shipping me at the rate of \$25 per month in patterns where I can only use from \$6 to \$8 per month. I have notified them that they are sending me more patterns than I can use, but it seems they pay no attention to it. They claim they are exchangeable. I even called their attention to the contract where there was no amount mentioned that they were supposed to ship, but they paid no attention to it whatever. They promised to send their representative to get us straightened up, but he has never appeared.

The reason we are writing this is by selling only \$6 to \$8 worth of patterns and receiving from \$25 to \$30 worth, we will have quite a large stock of patterns on hand, more than we can exchange for new ones at the end of each six months, we will have such a large accumulation of patterns when our contract terminates which means a big loss to take 25 per cent. discount in five years.

Please return the contract to us also the letters. Any advice you could give me, or if you would write direct to the Designer Publishing Co. at the Chicago office, I would appreciate it very much. I thank you in advance for your ever ready assistance to merchants.

Of course, I am not as conversant with the situation as you are, but I can readily see that my mercantile friend was very indiscreet (to say the least, when he signed your contract last January, because if you insist on his carrying out the letter of the contract, he will be literally swamped with patterns by the end of five years, so that a refund of only 75 per cent. will involve him in much loss. Even the refund is not positive, because it is hedged in with technicalities which I consider as unworthy of a great business establishment like yours.

Inasmuch as you have promised to send a representative to my merchant friend I think you should keep your agreement and cancel the obnoxious contract, substituting therefore a contract for a smaller monthly supply and eliminate the unfortunate catch phrases which render the exact status of the contract at its expiration decidedly uncertain.

Please bear in mind that I am not holding my correspondent blameless in the matter. He had no business to sign such a contract as yours happens to be. I think if he had devoted an hour to reading and digesting it, he would never have put himself in such a position as his signature involved. The only excuse I can offer in his behalf is that he was completely hypnotized by your salesman. I have heard him talk to merchants (in stores in which I am interested) and the things he said and the construction he placed on the contract were not

in accordance with the cold type from which the contract was printed. It strikes me that it is manifestly unfair for you to send such chaps out to confuse and confound merchants who should be advised and cautioned, instead of being inveigled into signing contracts which they cannot carry out in good faith and which must necessarily involve them in much loss at termination.

If you are disposed to deal fairly with my friend in this matter, I shall be pleased to hear from you by return mail.
E. A. Stowe.

Two Group Meetings of Dry Goods Association.

Lansing, Nov. 19—The group meetings at Kalamazoo and Ionia were well attended and full of interest. At Kalamazoo forty-five merchants were present and at Ionia about fifty-five. The arrangements by a local committee of W. O. Jones, at Kalamazoo, and T. A. Carten, at Ionia, were perfect in every detail. The dinners served were entirely satisfactory. We commend especially the fine dinner and the fine service rendered by the women of the Baptist church at Ionia. The dinner was beautifully served and the dishes very quietly and quickly removed. This latter feature was very much appreciated by the merchants present.

The question box method was used at both places. On motion of J. C. Grant, of Battle Creek, the Kalamazoo meeting went on record without dissenting vote as opposed to the use of trading stamps by dry goods and department stores. At the Ionia meeting Mr. Knapp spoke regarding fraudulent stock sales and presented the following resolution which was unanimously adopted.

Resolved—That this Association endorse and heartily commend the successful efforts of the Federal Government, post office authorities, state commissions and National vigilance committee of the Associated Advertising Clubs of the World in conducting vigorous prosecution of fraudulent oil promoters and stock trading swindlers who have been preying upon unsuspecting investors.

Resolved—That the assistance and co-operation of the newspapers be sought in exposing the unscrupulous methods employed by high-pressure promoters, stock salesmen and "Come-on" fakirs who hoodwink the public and engage in trickery in disposing of worthless stocks, oil leases of no value and frequently trade nicely lithographed certificates of some "blue sky" promotion or fake oil lease for

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.

HOLIDAY GIFTS

HOSIERY—

For all Members of the Family.
Ladies Silk Hose @ \$4.50 up to \$19.50 Doz.
Ladies Silk Wool Drop Stitch and Plain @ \$13.50 Doz.
Men's Silk and Wool in Grey, Brown, Navy, @ \$9.00 Doz.

INFANTS WEAR—

Jackets, Bootees, Toques, Separate and in Combination Sets.

CHILDREN'S BRUSHED WOOL SUITS—

In Buff and Browns, Dozen, \$45.00.

LARGE LINE OF DOLLS, TOYS, ETC.

Quality Merchandise—Right Prices—Prompt Service

PAUL STEKETEE & SONS

WHOLESALE DRY GOODS

GRAND RAPIDS, MICH.

Your Chances to Win Are Greater
Than to Lose If You Buy Your Merchandise For Spring, 1924, From Us
At This Time

BECAUSE

We own Cotton Goods on the old basis and are selling Futures accordingly.

Cotton has advanced 10c to 15c a pound since we bought, and is bound to be high because of the short crop. Most mills ask more NOW than we do.

We want to book a large advance business—not make a speculative profit. We prefer to give you the benefit NOW—and thereby increase your business with us in later years.

FINALLY—if the price, by any chance goes lower before delivery we will give you the benefit.

Think It Over

Or you may be up against the necessity later of paying the advances or being without sufficient satisfactory merchandise.

Remember!

Nothing to lose—and a good chance to win.

Why Not Place Your Order With Our
Salesman NOW!

GRAND RAPIDS DRY GOODS CO.

Your Friendly Wholesaler

Are You Ready for the Holidays?

Now is the time to investigate our wonderfully complete lines of HOLIDAY GOODS.

Men's Handkerchiefs	Silk and Wool Ties
Garters	Cut Silk Ties
Suspenders	Mufflers
Knit Ties	of All Kinds
Fancy Shirts	

Daniel T. Patton & Company

Grand Rapids, Michigan - 59-63 Market Ave. N.W.
The Men's Furnishing Goods House of Michigan

valid securities held by the unfortunate victims of the swindlers.

The attention of the members of our Association is called to the failure of the Cadillac Automobile Insurance Co. and you are cautioned regarding the use of this failure of an insurance company to be used against mutual insurance.

The following are the facts as reported to us: This company was a stock company with a paid-up capital of \$104,000. Securities to the amount of \$100,000 were deposited with the State to protect policy holders. It has already been reported that this company has been mentioned as a mutual company by certain agents. The cause of the failure is officially reported as misappropriation of funds and excessive salaries to officers. Annual salary to President, \$15,000; Treasurer, \$9,750; Secretary, \$5,720; Vice-President, \$5,200; Chairman of the Board, \$3,000; Attorney, \$4,200; Adjusters, \$6,300.

Jason E. Hammond,
Mgt. Mich. Retail Dry Goods Ass'n.

Some Reorders for Ribbons.

A fair amount of reorders on holiday goods is said to be coming in to the ribbon manufacturers, though the trade in general is not very active. They buying is principally on the part of retailers for filling-in purposes. Some sampling of the new lines has been done by the cutters, who are expected to use an increased amount of ribbon garniture during the Spring. It is, however, somewhat early to gauge accurately just what the needs of the garment trade in this direction will be. Wider merchandise, it is felt, will be in better demand than it has been. Preparations are being made to show the Spring lines to the trade, and salesmen will, in the course of the next few weeks, go out with their samples.

Sports Trend Strongly Marked.

The sports wear trend is strongly marked in blouses that are now being offered by local manufacturers for the Winter resort trade. Among the newest models shown are a number made of white silk embroidered in dull reds and blues. Yellow is also seen, being prominent in a long-sleeved model offered in a novel crepe weave, as well as in a duvetyn model that ends just below the wearer's waistline and is gathered in at the sides by little bands caught together with buckles. Some of the new blouses show a return to the pointed neckline, which many women prefer to the bateau. Among the things the trend toward sports things is doing is to revive the demand for tuck-in models. Tailored effects also are benefiting from this mode.

Sell Handkerchiefs in Multiple.

Realizing that handkerchiefs have come to play just as important a part as dress accessories as they do as articles of utility, many retail buyers are said to have applied the multiple sales idea to them with considerable success. In other words, efforts have been made by these buyers to sell the goods in multiples of six or twelve, rather than singly, and, by working out attractive assortments for disposal in this way, they have found the idea to be a source of profit. One of the steps in the movement is indicating on the price tickets the cost of the merchandise in the multiples mentioned, as well as for

single handkerchiefs. The main factor in the success of the plan, however, has been training the saleswomen to sell the multiple idea to the customer as well as the merchandise.

Skirt and Waist Co-Operation.

The latest step in the campaign of the United Women's Wear League of America to have blouses and skirts presented together in the retail stores as two-piece costumes, instead of as separate garments, has resulted in a call issued to the retailers of the country to co-operate by linking together the departments which display the merchandise. In connection with this call, it is pointed out that the blouse and skirt manufacturers have got together on basic styles and colors, and that they will produce garments that are meant to be sold together. This will be especially true of those designed for the coming Spring. By linking the two departments in the store, it is contended, better business for all concerned will be produced.

Registering Customers.

The register book is used by some stores to obtain names of customers of the month. You can use in connection with a register book, the plan of notifying the customers who have registered at your store of any special values you intend to place on on sale. Give these customers the privileges of private selection from this merchandise during the two days preceding the opening of your sale to the general public. You thus stimulate your sales and also encourage the reputation that your store appreciates trade.

New Customers Given \$1.50 Complimentary Credit.

Browning's store, Duluth, Minn., has adopted the principle of extending \$1.50 complimentary credit to

those whom it wishes for customers. On the credit slip sent to a selected list of prospective patrons, the store states that it would rather give this amount in trade to a customer than to spend a corresponding amount in advertising to get him or her into the store.

Browning's specializes in both men's and women's apparel.

Some Improvement in Overcoats.

Colder weather over the week-end had somewhat of a beneficial effect on retailers' sales of overcoats. This is reflected in a small way in the piece goods market, the jobbers reporting that they were selling some goods at concessions. It is commonly agreed, however, that there will have to be much more retail activity for the market to be liquidated properly for the opening of the heavyweight lines. It is still early to say whether or not the liquidation will be satisfactory, but most cutters meanwhile have stopped operations. This stands out in contrast with the active cutting last year at this time. A little later there will be some cutting of coats for the usual sales, it is said, providing market conditions make it advisable. Whether the date for holding such sales will be advanced depends on developments between now and the end of the month.

Sports Skirts for Stouts.

Sports skirts designed for the woman of larger figure show a new trend in their development. The wrap-around styles now in favor are sometimes made on lines that give a clumsy appearance to the wearer who has a generous hip measurement. To offset this, the United Skirt League reports, a special skirt for the stouter woman has been evolved, in which going is cleverly and inconspicuously employed to take away the fullness just below the belt line. The newest models, designed for the Palm Beach season, are showing in plaids of attractive colors, browns and tans leading in the color combinations. The fabrics used for these sport models are the softer and heavier woolen weaves, with camel's hair at the top of the list.

The Apple.

Eve corrupted Adam with it.
William Tell set a world's record with it.
A small boy risked a whipping for it.
A little girl got the "tummy ache" from it.
The American people extracted the juice from it.
Nature put a kick in it.
Congress took the joy out of it.

WATKINS LETTER SHOP

TELEPHONES
Citizens 64-989
Bell Main 1433

304-7 Industrial Bank Bldg.
GRAND RAPIDS, MICHIGAN

Multigraphing
Form Letters
Addressing
Filling in
Mailing

RICHMOND STAMP WORKS RUBBER STAMPS

BRASS STENCILS—STEEL STAMPS
STENCIL CUTTING MACHINES

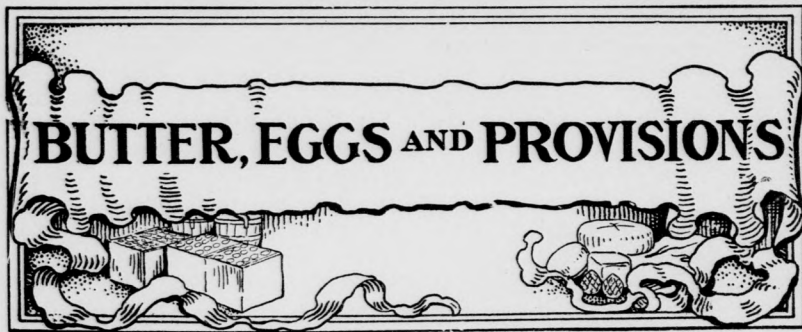
8 S. IONIA AVE.

CITIZENS 51518

If every woman knew how good **LILY WHITE FLOUR**, "The Flour the Best Cooks Use," really is, it would be impossible to sell any other flour *except* at a tremendous discount in price.

Ads like these are being run regularly and continuously in the principal papers throughout Michigan. You will profit by carrying Lily White Flour in stock at all times, thereby being placed in position to supply the demand we are helping to create for Lily White Flour.

VALLEY CITY MILLING COMPANY - GRAND RAPIDS, MICHIGAN



COMMERCIAL CHEMISTRY.

Possibilities Developed As a Business Factor.

The chemist has become a business man. Time was when the chemist worked apart from the workaday world, studying his chemicals and learning their reactions and formulating new knowledge for those who were interested. The public at large regarded the chemist as a man of mystery, practicing some black magic which was better left alone. But that is all a thing of the past, fortunately, and to-day the chemist is first and foremost a man of business, ready to apply his knowledge and experience to the commercial problems that confront us.

Chemistry has advanced by leaps and bounds since it left the narrow confines of the laboratory and put on overalls. To-day there is hardly a single commercial enterprise that has not benefited by the service of the chemist. Most of our leading industrial establishments maintain a chemical laboratory for it is at last realized that chemistry is at the bottom of everything.

The large industrial plant has its engineering staff and drafting department and production experts, to be sure, directing its activities. Their work is more or less spectacular; it has a direct bearing on the production; it is more obvious, and therefore comes in for the lion's share of credit. But tucked away in some odd corner of the plant there is often a chemical laboratory, constantly checking up on the raw materials, making suggestions and recommendations as to purchases on the one hand and the manufacturing processes on the other, and always combating waste. Indeed, one of the favorite and most profitable occupations of the industrial chemist is to delve into the junk pile and dig out dollars, so to speak. Valuable by-products are often obtained from the heretofore despised junk pile and from other wastes of the past; and in this work alone the efficient industrial chemist must needs prove to be a first-class investment.

No large power plant can lay claim to efficient operation unless it includes a chemist in its operating staff. Not only does this chemist test every lot of coal or other fuel that is purchased for use under the boilers, but he maintains an unrelenting watch on the flue gases passing up through the smokestacks. Careful analysis of these flue gases, which is materially simplified by automatic recording devices, indicates whether the last B. T. U. or heat unit has

been wrung from the precious fuel being burned.

Food companies maintain chemical laboratories to direct and check up on the purchase of raw materials and to guard their fair name on outgoing products. Paint manufacturers depend on chemists to formulate the ingredients that shall go into their paints and varnishes and enamels. Cement manufacturers require chemists to direct the production of cement, which, contrary to the general belief, is a rather delicate chemical proposition. Perfume manufacturers require chemists to prepare the essential oils and blend them into the required aromas which are but the artificial counterparts of nature's aromas, in most instances. And so it goes. The chemist has found his place in industry.

Familiarity may not exactly breed contempt, but it certainly takes away from the romance of the thing. Thus we marvel at the tales of the alchemists of the medieval times, and in the base metal lead into the ing he base metal lead into the precious gold. And far-fetched as that quest may have seemed, it is by no means ridiculous in the light of present-day knowledge. Within recent years brand new theories have been formulated as regards the composition of matter; and instead of looking upon matter as being made up of ninety-some-odd different primary substances known as elements, the smallest quantity of each that could possibly exist being termed an atom we are now told that matter goes beyond the atom and depends for its make-up on the electrons and protons, which are merely negative and positive electrical charges. These electrons and protons go to make different atoms—gold, silver, hydrogen, oxygen, helium, and so on, depending on their numbers and arrangement. Under certain conditions it has been possible to disintegrate the set arrangement of the electrons and protons in an atom and to bring about a rearrangement, thus producing an entirely different atom or element. Thus we have accomplished the long-sought transmutation of the elements, although not as yet the conversion of lead into gold; and every indication points out that eventually we can expect much of the studies and experimentation now being carried on along these lines.

We do not have to look into the future to find the wonders of chemistry. Take the case of coal and coal tar, for instance. It takes a million years to form a lump of coal, yet that same lump is consumed in but a few minutes in our furnaces and boilers. To the average man, the

FOR THE Thanksgiving Table

Take
DEL MONTE PEACHES
for instance.

DEL MONTE makes summer
last all year long.

Make the TURKEY more
tempting with fruit.

JUDSON GROCER COMPANY
DISTRIBUTORS
GRAND RAPIDS, MICHIGAN

BLUE GRASS

Superior
Quality.

Always
Reliable



Appeals
to the
Particular
Housewife

REPLENISH
YOUR STOCK
NOW



BE PREPARED
FOR THE FALL
DEMAND

KENT STORAGE COMPANY

GRAND RAPIDS ~ LANSING ~ BATTLE CREEK

Wholesale Grocers
General Warehousing and Distributing

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

Watson-Higgins Milling Co.
GRAND RAPIDS, MICH.

NEW PERFECTION
The best all purpose flour.
RED ARROW
The best bread flour.

Look for the Perfection label on
Pancake flour, Graham flour, Gran-
ulated meal, Buckwheat flour and
Poultry feeds.

Western Michigan's Largest Feed
Distributors.

sole use of coal is to heat himself and to produce power and light. Yet from the chemist's standpoint, such use of coal is a tragedy. In the flames of that coal fire and in the hot flue gases passing up the chimney there are potential products going to waste that sound more like a fairy tale than the hard-boiled technical facts. There are drugs of prime importance as well as anesthetics being burnt beyond recovery. There are high explosives, such as the famous T. N. T. which figured so prominently in the past World War. There are fertilizers to enrich our soils and enlarge our crops. There are the fine perfumes and cosmetics of Milady's boudoir. There are the attractive colors for our fabrics. There are road-surfacing materials. In truth, there are materials going to waste that would come in quite handy in practically every field of human endeavor, for one of our basic materials to-day is coal tar, from which we obtain an almost infinite variety of products.

Coal tar is the Cinderella of modern chemistry. Originally, it was looked upon as a nuisance in the manufacture of gas from coal, and it was sometimes unceremoniously thrown out. The continuous production of this substance eventually led to its thorough investigation by inquisitive chemists, with the consequence that it was found to contain a variety of constituents with rare possibilities.

Contemporaneously with this coal tar situation, a real use was found for coke, which is the residue that is left when coal is destructively distilled. Coke was found to be ideally suited to the manufacture of steel. Furthermore, the early methods of producing coke were replaced by more efficient methods which make possible the recovery of the valuable by-products, particularly coal tar, which is derived from this source in greatest amount at present.

By itself, coal tar has a very limited use. It is mixed with creosote and employed for the impregnation of wood paving blocks to waterproof and preserve them. It can also be used as fuel. Purified and dehydrated, it is employed for the impregnation of felts in the manufacture of roofings.

But when the coal tar gets into the hands of the skilled chemist and is split up into its various constituents, it produces substances which are among the most important chemicals used to-day, and which form the basis of more products than can be produced from any other raw material known to the undustrial world. Distilled, coal tar yields light oil, car-

bolic oil, creosote oil, anthracene oil, and the residue pitch. By further distillation of these products we obtain benzene, toluene, xylene, pure naphthalene, pure anthracene, pure phenol and cresol. These substances are the basis of the synthetic dye industry, and are also utilized in the manufacture of synthetic perfumes and drugs. It seems hardly possible that the life-giving drug, adrenalin, which figured so widely in public print of late should come from coal tar. Also, it seems out of place to speak of exquisite perfumes and foul-smelling coal tar in the same breath, yet the latter produces the former.

Benzene is a clear, colorless liquid and possesses a distinct odor quite different from the benzine which is distilled from petroleum. Benzene is used as a solvent for paints and varnishes, in the dry cleaning of clothes for extracting fats and greases, in making rubber cements, and as a fuel for automobile engines. From benzene the chemist obtains a variety of synthetic colors, known as aniline dyes. Synthetic phenol, also made from benzene, is the basis for a military explosive, or for dyes, drugs and perfumes, as the chemist elects.

If space permitted we could go on at length with the story of coal tar and its many derivatives, but enough has already been given to show the wonderful versatility of coal tar and the romance of modern chemistry. Also, it must be evident that the time has come when we can ill afford to burn coal in our household heating plants and waste all the valuable products that come out of coal tar, the chemical Cinderella. We shall have to depend on other fuels which are simply fuels and little else. The most likely solution is gas, since gas is generated at some central plant, and the various by-products produced through the distillation of coal can be captured and put up in commercial form, while the gas proper is shipped to the consumer through gas mains and service pipes. Eventually coal will be burned almost exclusively in central gas-producing plants, and homes which are not heated by the convenient gas fuel, will depend on various grades of petroleum oil and even alcohol, which can be readily produced.

Speaking of alcohol, it is interesting to speculate in the fuel possibilities of this substance. Already, vast quantities of alcohol are consumed annually in the form of solidified alcohol and paraffin alcohol for heating purposes. Alcohol is an excellent fuel. It burns with a clean, hot, blue

(Continued on page 16.)

Moseley Brothers

GRAND RAPIDS, MICH.

Jobbers of Farm Produce

We are making a special offer on
Agricultural Hydrated Lime

in less than car lots

A. B. KNOWLSON CO.
Grand Rapids Michigan

MILLER MICHIGAN POTATO CO.
Wholesale Potatoes, Onions

Correspondence Solicited

Frank T. Miller, Sec'y and Treas.

Wm. Alden Smith Building
Grand Rapids, Michigan

Fruit for Thanksgiving

"Eatmor" Cranberries
O K Grapefruit
Navel Oranges

Emperor Grapes, Dates, Figs and Nuts
of all kinds. Green Vegetables.

THE VINKEMULDER COMPANY

Grand Rapids, Michigan

**SUPERIOR
BRAND
METWORST**

Sausage

WHOLESALE ONLY

YOUR TRADE WILL LIKE THEM

HERMAN DEMMINK CO.

557 Michigan

GRAND RAPIDS MICHIGAN

NUCOA

"The Wholesome Spread for Bread"

The standard
by which all others
are judged

HIGHEST QUALITY
100% CO-OPERATION
SNAPPY SERVICE

I. VAN WESTENBRUGGE
DISTRIBUTOR

Grand Rapids Muskegon

M. J. DARK & SONS

GRAND RAPIDS, MICH.

Receivers and Shippers of All

Seasonable
Fruits and Vegetables

IT'S TRUE

Swift Cigars

Nothing Fancy But the Tobacco

Distributed by

LEWELLYN & CO.

WHOLESALE GROCERS

GRAND RAPIDS

MICHIGAN



Michigan Retail Hardware Association.
 President—J. Charles Ross, Kalamazoo.
 Vice-President—A. J. Rankin, Shelby.
 Secretary—Arthur J. Scott, Marine City.
 Treasurer—William Moore, Detroit.
 Executive Committee—L. J. Cortinhof, Grand Rapids; Scott Kendrick, Ortonville; George W. McCabe, Petoskey; L. D. Puff, Fremont; Charles A. Sturmer, Port Huron; Herman Dlgman, Owosso.

Don't Overlook Your Own Unconventional Gift Lines.

Written for the Tradesman.

The usually happy housewife was on the verge of tears.

"It's so hard," she declared, "to tell what to buy anyone for Christmas. Last year I bought Jennie a hand-bag and Minnie Jones bought her another hand-bag. The year before I gave her a pair of gloves, and she got three other pairs. The worry of choosing Christmas presents is worse than the expense."

That's just the attitude of a big percentage of Christmas shoppers. It's an attitude accentuated every moment with the near approach of Christmas Day. They're too busy with household and social duties to closely study the selection of Christmas gifts. They know of several conventional articles for a young man, and other conventional articles for dad, and an equally limited array for Sis. For a buyer to jump out of this rut and buy something novel in the gift line is a miracle.

Here's a golden business opportunity for the hardware dealer. Are you, old pal, reaching out with all your business tentacles and grabbing this opportunity by the forelock?

Don't wait until you're on the last lap of the Christmas season, when Christmas buying and selling is the only thing fresh in your memory. When you reach that stage, you will realize how many scores and hundreds of people you have waited upon who would have bought and yet didn't buy—just because they weren't quite satisfied that this was the correct thing for Jim, or feared that someone else would duplicate the gift.

Rather, set yourself now to plan ways and means for capturing those Christmas shoppers who don't know what they want and are eager to be helped make an intelligent selection.

Were it not for this very common state of indecision, Christmas buying and selling would be done in half the time. The customer doesn't know what to buy; and too many of the people behind the counter do not know what to sell.

The remedy is for the seller to know, positively, and to be able to suggest things.

First, know your goods. Study your Christmas lines, and mentally assort them. These lines are for Him, and those for Her—these others

for It, and still others for Them.

This assorting has often been done in advertising, and sometimes in window and counter display. You can do it, too, behind the counter. Instead of acting as a mere automation, handing out the one thing Mr. Buyer first asks for, find out for what class of person he intends his gift and suggest other lines. Do it politely, gently, hesitantly, if you will—but suggest.

And widen your range of suggestion to the utmost. Don't be satisfied to suggest merely the conventional Christmas lines. Look over all your stock, and seek for everyday articles that have a Christmas aspect to them.

It's amazing, sometimes, what can be sold for Christmas gift purposes; and, more, how acceptable these unconventional gifts sometimes are. You can't, for instance, cram a natural gas service into a Christmas stocking; yet a natural gas company in a Western Ontario town some fifteen years ago handed out a convincing line of talk on this immense convenience as a Christmas gift to the tired housekeeper. And a good many services were installed as a result.

At about the same era, before the present electric vacuum cleaners came into vogue, for a year or two every town had one or two heavy machines whose enterprising owners did cleaning by the day, week or month. One of these chaps advertised: "Give your wife as a Christmas present a contract to have her housecleaning done by vacuum cleaner the year around." And, by giving his everyday business a Christmas slant, he got a lot of orders.

Now, these lines of business don't touch Michigan communities as they are to-day. But I have cited them for a purpose; to illustrate and emphasize what unconventional and unusual things can, by shrewd advertising and sound salesmanship, be put across as Christmas gifts.

Your everyday hardware shelves or your everyday plumbing shop or your everyday tinshop may have dozens of similar ideas to offer on the subject of Christmas gifts—gifts whose unconventionality will appeal to the jaded mind of the buyer tired of the monotony and duplication that always comes of buying the same old conventional things. And, having discovered new things, suggest them. When you make buying easier for the buyer, you make selling easier for yourself.

It is to the advantage of the hardware store to emphasize and inculcate the "practical present" idea. It is quite true that most hardware stores carry gift lines whose chief appeal is

Foster, Stevens & Co. Wholesale Hardware

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

Grand Rapids, Mich.

SCALES

We Offer
Splendid Values
in

Used Scales

See them
before you buy

We
Sell
Office
Desks
and
Chairs
New
and
Used

Cash Registers

Nationals
Americans
St. Louis

New and Used.
Cash or Time
Payments

Grand Rapids Store Fixture Co.

7 Ionia Ave., N. W.

Grand Rapids, Michigan

United Motor Trucks

A SIZE
AND
STYLE

To Fit Your Business

SALES SERVICE

ECKBERG AUTO COMPANY

310 IONIA AVE., NW.

Michigan Hardware Company

100-108 Ellsworth Ave., Corner Oakes

GRAND RAPIDS, MICH.

Exclusive Jobbers of Shelf Hardware,

Sporting Goods and

FISHING TACKLE

Use Tradesman Coupons

on the score of their ornamental and aesthetic value—hammered brass, cut glass, etc.

But these lines are saleable anyway. They deserve to be pushed, and they pay for pushing; but they are lines carried in other stores as well, and their gift aspects are perfectly obvious to any buyer.

The hardware dealer will do well, in addition to pushing these lines to seek out and emphasize the gift aspects of his ordinary lines which, as a rule, are not commonly regarded in the light of Christmas gifts.

Any housewife would appreciate a good kitchen range, or an electric range, as a Christmas present. Now you can't sell ranges to everybody for gift purposes; but even if you sell one or two, it makes a difference. Vacuum cleaners are handsome as well as useful gifts. Aluminum ware—not a single piece but, say, a kitchen set, complete—will make a worth while gift. Where current is available electrical devices are popular. All these practical lines, and many others, are handled in the hardware store; you sell them the rest of the year; and you can sell them for gift purposes too, if you take the trouble to suggest them in your newspaper advertising, and mention them to customers in search of Christmas presents.

They are, of course, not the usual gift lines; yet you can never tell when some such article, not generally regarded as suitable for gift purposes, will appeal to some customer desperately seeking something so different that it won't be duplicated.

It is a good thing, as I have pointed out before, to prepare, well in advance of the Christmas season, comprehensive lists of suggested gifts. You can list articles for various classes of people—married men, married women, bachelors, spinsters, girls and boys, babies, old people. And you can list your gifts according to price; for quite often the only thing a customer knows about the present he is trying to buy is exactly how much he wants to pay for it.

In these lists, along with regular gift lines, you can include lines from your everyday stock that you think might appeal to people in search of something different. Then coach your salespeople so that they can make intelligent suggestions to customers. Especially go over these lists, and go

over the stock, with your temporary helpers; of whom even the smallest stores are pretty sure to take on a few during the Christmas season.

Helping your Christmas buyers to select their gifts is one of the surest ways to build up a big Christmas trade. But, like everything else you must be prepared to render real service.

Victor Lauriston.

Pen and Pencil Combination.

A novel combination fountain pen and pencil, standard size, will be put on the market in about a week. The pen is a lever filler, containing a standard size ink sac and having a 14-karat gold pen point. The pen points come in two sizes, and the barrels of the pens may be had either in hard rubber or gold filled. Both styles are equipped with pocket clips. The pencil portion of the device, which is of the mechanical type and which both propels and repels the lead, is removable. The pencil point is gold-filled, and the opposite end of the pencil section is equipped with a small eraser which acts as the cover of a magazine that holds 16 inches of extra leads. The plain hard rubber style will retail at \$5. One with gold tip on the cap will retail at \$6, and a gold filled style, in green gold, will sell for \$10 at retail.

A YOUNG DIPLOMAT.

Little Henry: Mother, may I have a nickel for the old man who is outside crying?

Mother: Yes, Dear, but what is the man crying about?

Henry: He's crying, Salty peanuts, 5c per bag.

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
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Sidney Elevator Mfg. Co., Sidney, O.

LIVE MERCHANTS--

Would you add \$5,000 a year to your income? You can do it! Install a Cut-Rate Ford Supply Department in your present business. Our Chain Store Franchise enables you to undersell all competition. Only tried and proven sellers. No big stock to carry. 50% profit for you.

Write us at once for details and sample catalog showing remarkable low retail prices. Here's opportunity—don't pass it up. Write TODAY.

Cut-Rate Ford Stores

608 So. Dearborn St. Chicago, Ill.

MCCRAY 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

MCCRAY REFRIGERATOR CO.

2344 Lake St., Kendallville, Ind.



Polar Bear Flour A MONEY MAKER

Can Always be sold at a profit.
Quality in the Bag Brings Repeat orders.

J. W. HARVEY & SON,
Central States Managers
Marion, Ind.

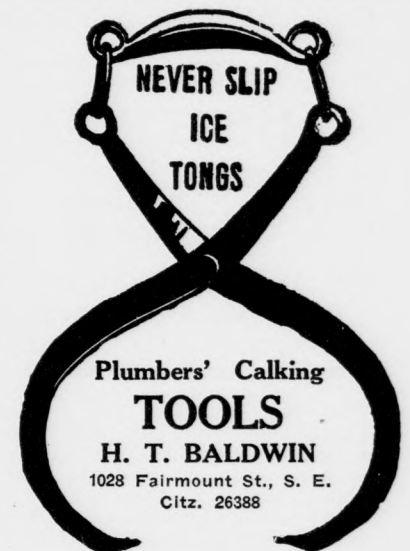
The Old Reliable

Over 25,000 Patients
in West Michigan

New System Dentists

We've taken pain and high price out of Dentistry and substituted comfort and economy. After all, there's no place like the New System.

41 Ionia Ave. in G. R. Just a Step South of Monroe Ave.
One Flight Up; Write for Information.



Look Are You One?

NEVER BEFORE were so many merchants so tied up in stock and "short" ready cash. The term "sale" in the past has meant naught but CUT and SLASH—no profits, only a merry trade of goods for money. I will absolutely conduct for any store a STOCK REDUCTION—CASH OBTAINING—TRADE MAKING event that will produce more than its cost in profits, improve appearance and display and BUILD NEW TRADE for every employer of my service. Twenty-five years a merchant and student of modern every day SELLING and TRADE BUILDING.

E. B. DAVIS, North Branch, Mich.

NATIONAL DETECTIVE BUREAU Investigators

A progressive organization, managed and personally conducted, by two widely known investigators, that renders invaluable service and information to individuals, stores, factories and business houses.

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333-4-5 Houseman Bldg.
Phones
Day, Citz. 68224 or Bell M. 800
Nights, Citz. 32225 or 63081
ALEXANDER MacDONALD
STEPHEN G. EARDLEY



Some Good Hotels and Some Not so Good.

Flint, Nov. 20.—Two hotels which I have visited in the past week while not exactly advertising the fact that they were going out of business, are certainly headed in that direction.

At one a few misguided guests were trying to keep warm while the landlord was explaining that he could not build a fire because the radiators leaked, and the owner had not gotten around to collect the defect. Fifteen minutes' work on the part of the hotel man could easily overcome the difficulty, but he preferred to allow his customers to suffer positive discomfort and advertise the fact as they continued on the way.

At the other, cooking of food with cheap lard substitutes supplied an odor which was intolerable and gave the traveler an idea of what was in store for him when he reached the dining room.

George A. Southerton, who so successfully conducts the LaVerne Hotel at Battle Creek, has associated himself with Elmer E. Mills, a successful caterer of that city, with the result that they have opened up the Mills Cafe in the building adjoining the hotel, which is strictly 100 per cent. American, and will not use paper napkins.

Heretofore Battle Creek has not possessed a restaurant, outside of the Post Tavern, which was capable of handling the better class of trade, but I have no doubt the Mills will fill the long-felt want.

At the opening last week, which was made a social event and which brought out several hundred of Battle Creek's elite and numerous floral offerings, the following was served for \$1.50.

Cream Soup	Oyster Cocktail
Celery	Olives
Roast Duck, Sage Dressing	
Mashed Potatoes	Creamed Corn
Cottage Cheese	Head Lettuce Salad
Hot Biscuits	
Apple Pie	Ice Cream
Beverages	

A similar bill with chicken as a substitute for duck was priced at \$1.

Real home cooking and pie "like mother used to make" will be specialized.

F. S. Brown and Lyle Creel, who formerly conducted the Keefer house, at Hillsdale, recently re-purchased same from John Ehrman, and are playing to "standing room only" four nights in the week. With less than 100 rooms, they frequently have a house count as high as 125. This includes the Hotel Smith, which has been conducted as an annex to the Keefer for some years. Marked improvements have been made in the physical condition of the property, including a mosaic floor in the lobby, which will be completed in a few days. This hotel is now conducted strictly on the American plan at \$3.50 and \$4 per day, the latter rate including bath.

For meals their charge is 50 cents for breakfast and 75 cents each for dinner and supper. The following menus, with unlimited selection, show just what they are providing for their patrons:

Dinner	
Cream of Tapioca Soup	
Crisp Celery	Sweet Pickles
Prime Ribs of Beef, Brown Gravy	
Roast Pork, with Apple Sauce	
Fried Chicken a la Maryland	
Raspberry Jello	
Head Lettuce, French Dressing	
Candied Sweet and Mashed Potatoes	

String Beans	Creamed June Peas
Vailla Ice Cream	Cake
Cream and Apple Pie	
Pimento Cheese	

Mints	Supper	Beverages
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Head Lettuce	Beef Broth	Sweet Pickles
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Cereals with Cream	
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Broiled Sirloin Steak	Creamed Chicken
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Lamb Chops	
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Cold Roast Beef	Cold Roast Pork
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Baked Pork and Beans	
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Eggs, any style	
-----------------	--

Salmon Salad	
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Hashed Brown or Baked Potatoes	
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Hot Biscuits	Toast
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Vanilla Ice Cream	Cake
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Apple Pie	Pimento Cheese
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Beverages	
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The portions are ample, the cooking and service are excellent and their customers are pleased.

It was my good fortune to have the privilege of inspecting the Hotel Lenawee, Adrian's newest contribution for consideration of the traveling public, one day last week. The Lenawee, which was really built within the shell of the old Lawrence House (lately the Gregg), is the result of a complete rebuilding. Nothing was really retained from the old structure except the partition walls.

Ninety-five years ago the Michigan Exchange Hotel was built on the site now occupied by the Lenawee. This hotel was formally opened by Isaac Dean on July 4, 1828, with a ball held on the second floor. At that time, almost a century ago, it was not unusual to see fifteen to twenty stage coaches draw up in front of the hotel in a single day.

A new building was completed and opened in the winter of 1859-60. As an inducement to build this structure an unusual bonus derived from the sale of 130 ball tickets at \$10 each was given the proprietor. This later became the property of William T. Lawrence, who operated it as the Lawrence House, for thirty-seven years. C. W. Gregg acquired the hotel by purchase in 1901, changing it to the Hotel Gregg, and it was conducted indifferently until this year, when new interests purchased same, the result being the new Lenawee.

Many notable guests were entertained at the older hotels, among them Daniel Webster, in 1838, Lewis Cass on several occasions, and in 1857 Horace Greeley, who spoke to an immense audience from the balcony of the Lawrence House. The main entrance to the Lenawee is through heavy doors of oak from Maumee street, into a plate glass vestibule. On either side of the entrance are situated the lobby and coffee shop.

The lobby walls are in flat colors mottled, with conventional borders, and soft casement hangings are draped down the large windows which occupy two sides of the room. These are topped with lambrequins with tapestry effect. In fact, tapestry is in evidence throughout the entire room, the luxurious chairs and davenports being covered with the same material.

Naturally lighted by day, on account of the immense windows; at night by 4 in 1 electric bulbs placed in handsome chandeliers, with candle wall brackets plentifully in evidence.

The lobby floor is of tarazzo marble with colored borders. At the right thereof a well-equipped coffee shop, with similar decorations, is proving itself decidedly popular, with

NEW MERTENS FIRE PROOF
One half block East of the Union Station
GRAND RAPIDS MICH

HOTEL KERNS
Largest Hotel in Lansing
300 Rooms With or Without Bath
Popular Priced Cafeteria
in Connection
Rates \$1.50 up
E. S. RICHARDSON, Proprietor

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Livingston Hotel
GRAND RAPIDS
European
Rates \$1.25 to \$2.50 per day

OCCIDENTAL HOTEL
FIRE PROOF
CENTRALLY LOCATED
Rates \$1.50 and up
EDWARD R. SWETT, Mgr.
Muskegon Michigan

CUSHMAN HOTEL
PETOSKEY, MICHIGAN
The best is none too good for a tired Commercial Traveler.
Try the CUSHMAN on your next trip and you will feel right at home.

CODY HOTEL
GRAND RAPIDS
RATES { \$1.50 up without bath
 \$2.50 up with bath
CAFETERIA IN CONNECTION

Hotel Whitcomb
AND
Mineral Baths
THE LEADING COMMERCIAL AND RESORT HOTEL OF SOUTHWEST MICHIGAN
Open the Year Around
Natural Saline-Sulphur Waters. Best for Rheumatism, Nervousness, Skin Diseases and Run Down Condition.
J. T. Townsend, Mgr.
ST. JOSEPH MICHIGAN

Stop and see George,
HOTEL MUSKEGON
Muskegon, Mich.
Rates \$1.50 and up.
GEO. W. WOODCOCK, Prop.

Western Hotel
BIG RAPIDS, MICH.
Hot and cold running water in all rooms. Several rooms with bath. All rooms well heated and well ventilated.
A good place to stop.
American plan. Rates reasonable.
WILL F. JENKINS, Manager.

Lansing's New Fire Proof
HOTEL ROOSEVELT
Opposite North Side State Capitol on Seymour Avenue
250 Outside Rooms, Rates \$1.50 up, with Bath \$2.50 up.
Cafeteria in Connection.

Henry Smith Floral Co., Inc.
52 Monroe Ave.
GRAND RAPIDS, MICHIGAN
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The Center of Social and Business Activities
THE PANTLIND HOTEL
Everything that a Modern Hotel should be.
Rooms \$2.00 and up. With Bath \$2.50 and up.

HOTEL BROWNING
150 Fireproof Rooms
GRAND RAPIDS
Corner Sheldon and Oakes;
Facing Union Depot;
Three Blocks Away
Rooms, duplex bath, \$2
Private Bath, \$2.50, \$3
Never higher

HOTEL ROWE
350 Rooms—350 Servitors—250 Baths
Rates \$2 with Lavatory and Toilet \$2.50 with Private Bath
HOLDEN HOTEL CO., C. L. Holden, Mgr.

WHEN IN **KALAMAZOO**
Stop at the
Park-American Hotel
Headquarters for all Civic Clubs
Excellent Cuisine Luxurious Rooms
ERNEST McLEAN, Mgr.
Turkish Baths

MORTON HOTEL
You are cordially invited to visit the Beautiful New Hotel at the old location made famous by Eighty Years of Hospitality Service.
400 Rooms—400 Baths
Menus in English
WILLIAM C. KEELEY, Proprietor.

reasonable charges and most satisfactory service.

The main dining hall is situated in the rear of the lobby, with floors of marble and frescoed walls with conventional border. The kitchen of entirely new construction is of most modern equipment, well lighted and ventilated, and opens directly into the main dining room and also the coffee shop. The refrigeration is the last word in that line. At the head of the main stairway is the woman's lounge, supplied with wicker furniture.

The Lenawee has eighty sleeping rooms, all newly constructed and furnished, and each is provided with telephone. There are thirty-four with bath, rated at \$2.50 and \$3; twenty with private toilet, at \$2.25; others at \$1.50 and \$2; all with running water.

There are also four large and well-lighted sample rooms, provided with elevator service. There is also an electrically operated passenger elevator.

The Lenawee is managed by T. A. and F. J. Birney, who are well known Michigan operators, and who possess the qualifications which will bring profit and prestige to the enterprise, which represents an investment of \$200,000.

A dollar dinner served when I was there is represented by the following, selection unlimited:

Crab Meat Cocktail
Celery Hearts Dill Pickles India Relish
Cream de Souffle
Fried Lake Perch, Julienne
Roast Ribs of Beef, au jus
Baked Young Chicken, stuffed
Roast Fresh Ham, Brown Sauce
Breaded Veal Cutlets, Tomato Sauce
Special Porterhouse Steak
Mashed and Baked Potatoes
Lima Beans Buttered Carrots
Combination Salad
Hot Rolls, Corn Bread, Jelly Roll
Whipped Cream
Apple, Pumpkin and Cherry Pie
Vanilla Ice Cream and Cake
White, Raisin and Rye Bread

At Quincy, I found Glenn J. Fillmore, a former Vice-President of the Michigan State Hotel Association, operating the Hotel Fillmore, which he owns. I speak of meeting Mr. Fillmore, for the reason that he and his estimable wife are well known to many of the older members of the fraternity, with whom they were justly popular.

Owing to ill health Mr. Fillmore has not been able to attend some of the more recent conventions, but he is still loyal to his brethren, to whom he sends a message of love and hopes to join them again in the near future.

The Hotel Fillmore, under the direct supervision of Mrs. Fillmore, is well conducted and doing a good business.

I notice by the news from New York that the barbers of that city have inaugurated a rate war and that reputable shops are now supplying shaves at 10 cents and hair cuts at 20. Mother's scissors and the bowl that fits over little Johnnie's head and sometimes our father's, appear to be winning in the campaign against the high cost of hair cuts. The barbers have been among the most persistent raisers of prices, and as prices went up customers grew fewer. So the few customers who remained loyal found their faithfulness penalized more and more heavily. Only a few years ago the cost of having one's Fauntleroy removed was only a quarter. To-day that price would probably be too low, but successive jumps the tariff went up to 40, 50, 60 and 75 cents, and in some instances to a dollar. The barber argues that every man and boy must have his hair cut, which may be true, but quite possibly it need not necessarily be cut so often as when the "two-bit" price prevailed.

Then the safety razor man stepped in and provided an almost indispensable implement, which with a few attempts, with simple instructions, made it possible for the male adult to re-

duce the cost of shaving, the tedious waiting in the barber shop and the galloping dispensation of sporting news and small scandal. The tonsorial knight is up against the real thing. He will either be forced to go back to the old regime of twelve shaves for a dollar, and no questions asked, or else enter into literary pursuits or the operation of a "beanery." Profiteering in any line is bound sooner or later to kill the market.

I notice throughout Southeast Michigan a tendency on the part of country hotel men to close their dining rooms, which they have, seemingly, discovered were being conducted at a loss.

I think this is a mistake, and I find most of the hotel publications agree with me. Such action simply antedates the complete closing of the hotel by a very short period.

Some hotel men close their dining rooms during the dull season, from Friday to Monday, and there seems to be no objection to this, but the tendency of the times is for the restaurant operator in the small town to secure a few rooms for lodging purposes and take advantage of the situation to boost his own game, he being the first to get the ear of the customer, with the final result that the hotel proper loses its prestige, and eventually quits the game.

A simple meal, such as one would provide for his immediate family or help, might be served to advantage and at a minimum cost, by which method you retain your trade which, even at small loss, is good advertising.

If you are catering to a tourist trade there is no objection to closing the dining room during the winter season, but the traveling man has to be reckoned with, and when, as is usually the case, the small town restaurant is unattractive and it cannot divert trade from the hotel if it is fairly operated. Once this is done it is not a far cry to the cheaper lodgings, and their patronage once lost cannot easily be regained.

In one day last week I discovered three hotels formerly conducted on the American plan with fair success actually closing their doors permanently because of not serving meals.

The larger city hotels conducted on the European plan, as a rule, have well appointed cafes, which safeguard their rooming trade, but even with these there is a tendency to drift back to the American plan.

The term hotel, tavern or inn, defined by lexicographers as a "plan of comfort for man or beast," still carries with it an astonishing weight of sentiment.

At a luncheon given to several officers of the Detroit Auto Club last Friday by H. W. Klare, Manager of the Statler, Detroit, at which the writer was present, the program of road marking proposed by the Michigan State Hotel Association was given additional impetus by offers of co-operation in this work by the Club.

President Klare has called a meeting of the Association executives and other committees to be held at Hotel Kerns, Lansing, for Saturday, Dec. 1, on which occasion this, as well as other topics will be up for discussion.

The Hotel Association has no notion of attempting any miraculous reforms, but it feels that road markings have been woefully neglected by the highway authorities, to the great inconvenience and embarrassment of tourists, and as this class of trade plays an important factor in hotel earnings, the hotels themselves are going to undertake to remedy conditions, so far as is within their power. This campaign will be conducted in connection with the propaganda for new membership which is now being pushed industriously.

Frank S. Verbeck.

Items From the Cloverland of Michigan.

Sault Ste. Marie, Nov. 20.—Brown & Baldwin, the popular grocers, have added another stock to their chain, the latest being the grocery stock of the late Robert Melady, on Maple street, which will make three stores. They will handle meat at the Melady stand in connection with groceries. Brown & Baldwin are both young men and hustlers. While they are still young at the game they have made considerable progress and have a bright future.

Manistique's commercial fishing industry for this year will be ended in a few weeks, after one of the poorest seasons for several years. Local fisherman can give no reason for the decline in the number of fish caught except that general conditions were not favorable.

The visitor who sent in word that she must see us on "a matter of life and death" proved to be a life insurance agent.

Dr. Harold K. Williams, the dentist is visiting friends in Des Moines, Iowa. He expects to remain away about two weeks. His office here will be closed meanwhile.

Thomas J. Green, one of our prominent attorneys, has been appointed Assistant Attorney General. The appointment was made by Attorney General A. B. Dougherty. Mr. Green will fill the vacancy in the State's legal staff which was caused by the resignation of Ernest Smith. The recognition bestowed upon Mr. Green is a most deserved one in the opinion of his many friends here. He is a favorite with the people of this county, as is indicated by the fact that he was elected to the office of prosecuting attorney for four consecutive terms. He was circuit court commissioner for two years and has been chairman of the Chippewa county Republican Committee for eight years. He is a member of the American Bar Association and of the Michigan State Bar Association. He is also an active member of the M. E. church, Knights of Templar, Shrine, K. of P., Soo Club, Country Club, Rotary Club, President of the Soo Times Publishing Co., receiver for the Soo Mutual Savings and Loan Association, Secretary and Treasurer of the Sault Gas & Electric Co. and a director in the First National Bank. Best of all he is a jolly good fellow. The appointment will mean his removal to Lansing and his many friends wish him every success in his new position.

Nothing succeeds like success. The grocery trade appears to be in a very healthy condition—healthier, perhaps, than any other branch of industry. In fact, the only danger to be apprehended is that of an infection from some outside source. With the advance of Autumn, however, there have been indications that the bloom is off more things than rose bushes. During the past few weeks several large factories have closed down. They were in other lines, however, but the closing down indicates a weakness. This being so, we believe that business should have a tonic, and the remedy indicated is that good old-fashioned medicine, Hard Work. That is the elixir which cuts the cost of production and distribution, without decreasing employment or purchasing power. During the last decade the tendency has been to shorten hours, to do less work in a given time and, generally, to take life more comfortably, but the time will come when we must keep up or slump. Don't wait for it to come. Get the jump on it. The time to stave off depression is before it threatens. Once let unemployment spread, the resistance will be found to increase with distressing rapidity. A little more hard work and a little greater efficiency will guarantee a continuance of prosperity. We believe that every employer should take this subject up seriously

with his organization. If each individual member will buckle down and work a little harder, the effect on business will be so effective that all danger of reaction will vanish over night.

The E. J. Barry Dyeing and Cleaning Works have added much improved machinery and is now equipped to do anything in the line which can be done in any of the larger cities.

Ward Hagadorn, the well-known lumberman of Cheboygan, is spending several days here on business.

We have every reason to be proud of our City Commissioner, John N. Adams, who is always doing something good and is a booster for his home town. His latest move was to offer a resolution at the last meeting of the City Commissioners to have each meeting of the Commission opened with prayer. The resolution was unanimously adopted. The first meeting was opened with prayer by Rev. Easterday.

One day at least the disposal of Turkey will not be up to the peace conference. William G. Tapert.

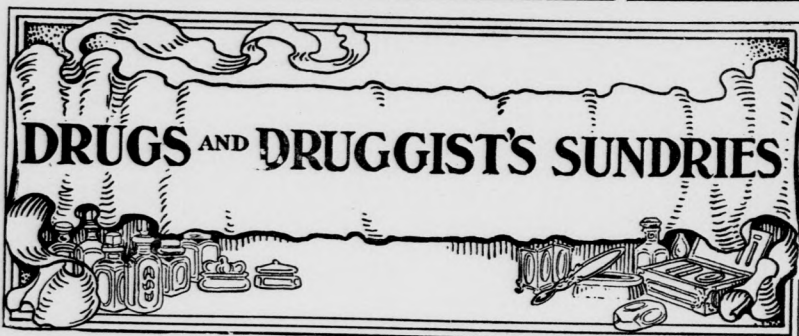
Gabby Gleanings From Grand Rapids.

Grand Rapids, Nov. 20.—The traveling men or salesmen who missed the Luncheon meeting of the U. C. T. Club, two weeks ago, and the Salesmen Fellowship Club luncheon last Saturday, missed two of the best meetings held by the Club. At both of these meetings Brother L. F. Allen, a member of the Seattle Council No. 83, Seattle, Washington, gave very interesting and instructive talks on salesmanship, which were absorbed by everybody present, even the ladies enjoying the same. Brother Allen has come to our city in the past few weeks as director of the Sheldon School Department of Chicago, in connection with the McLachlan Business University, of this city, and has been associated with the Sheldon School for many years as Division Superintendent in the Pacific Northwest, Special Field Representative in Buffalo, Boston and New York City, and director of the Sheldon work in Cleveland. He is a graduate of the Georgetown University, School of Foreign Service.

Any time in the future that you see the announcement that Brother Allen is going to talk at the luncheon meeting, it would be a wise plan to cancel all other engagements for that noon and be present at 12:45 in the Rotary room at the Pantlind Hotel. In this connection we want to say that Brother Allen has very kindly consented to address the Luncheon Club on Saturday noon, and no doubt at that time will tell the salesmen in his very capable way, how he, the salesman, can get out of the ruts, which he so often gets into.

G. J. Johnson, who spends much of his time in Los Angeles, recently engaged in the manufacture of cigars on a small scale in that city. Because he is a crank on sanitation, he insists on every employee washing his (or her) hands when he reports for work and also whenever he leaves his bench. Of course, he employs independent workmen. Union cigar makers could not be induced to wash their hands under any circumstances.

Robert D. Graham and Edwin Owen are two members of a committee appointed to consider the status of the Commercial Finance Corporation. They have signed a report, recommending that the company be wound up and the assets distributed among the preferred stockholders. The preferred capital stock issue is \$850,000. The assets are \$450,000, with no indebtedness. This means the preferred stockholders will receive about 50 cents on the dollar, which is not so bad when it is recalled that \$120,000 was distributed among the stockholders in dividends.



Mich. State Pharmaceutical Ass'n.
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 Secretary—H. H. Hoffman, Lansing.
 J. A. Skinner, Cedar Springs.
 Oscar W. Gorenflo, Detroit.
 Claude C. Jones, Battle Creek.
 Director of Drugs and Drug Stores—H. H. Hoffman, Lansing.
 Next examination session—Grand Rapids. Nov. 20, 21 and 22.

Selling Hair Nets in the Drug Store.

It is not uncommon nowadays to see a drug store window filled with small envelopes containing hair nets. The hair net vogue depends somewhat upon the prevailing mode of dressing the hair. There have been periods when no lady could get along without a hair net, and, traditions says, this was particularly the case just after the civil war. There have been periods when young ladies left their tresses untrammelled, but even in these care-free times the hair net was more or less in use. About fifteen years ago, they say, it settled down for a steady run, and to-day the hair net is in general demand. The school girl does not need it, but as soon as a girl begins to "put her hair up," in other words, to dress it, she wants a hair net, and what she wants she must have. The hair net then, is a staple article of dress, almost as necessary as shoes. We go into particulars in order that you may see just how strong the demand is.

The other day a druggist was giving his reasons for carrying hair nets.

"I sell complexion creams," he said. "Face powder, rouge, all sorts of aids to beauty. The hair net is an aid to beauty. Therefore I feel that it fits in with this department."

It is not necessary for any druggist to furnish reasons for stocking a line like this. If you want to sell hair nets, by all means sell them. A rather careful lady informs me that the life of a net is not very long. Hairpins break them, if one catches on a projecting nail it is apt to be ruined, in the nature of things they will not stand rough usage. Sometimes a net will last a month, sometimes only a day. Estimating roughly it may be said the life of a hair net is about two weeks, although of course, there are plenty of instances showing much longer usage. We see, accordingly, that hair nets are being bought all the time, winter or summer. Goods so constantly in demand are always excellent to stock. They lead to repeat orders, keep the

old customers coming back, and cause new customers to become acquainted with the store.

Plenty of side lines are useful for these reasons, and the hair net is one of them. Also it is another case of selling goods to well people. These basic principles of successful retailing should be kept in mind. If a druggist sold only medicines, there are some people who would seldom bring him any business. A healthy man might not buy any drugs for a year, soap every week, and a toothbrush every two or three months. A beautiful girl may need very few drugs, but she buys candies frequently, toilet accessories from time to time, and is a good customer for the various beauty aids, including hair nets. The druggist carries many side lines which pay a direct profit and also yield an indirect profit, in that they bring people to the store. Getting people to come to the store is greatly to be desired. They thus form the habit of patronizing your place, help to advertise, frequently bring in friends, in short, become good and regular customers, the kind every druggist is looking for.

It seems safe to assume that the ladies are much more occupied with their personal appearance than ever before. There was a time when a girl washed her face, brushed her teeth, dressed her hair, and was ready to go forth and conquer. But now she must fix her eyebrows, massage her skin, use much complexion stuff, have her hair waved, and go through all sorts of beautifying processes at regular intervals. The beauty parlors are doing well. The druggist can easily get enough of this stuff together to form a regular department, and it is a very good plan to do this. Such a department might be presided over by a lady clerk in the store it will do no harm to assemble associated goods of this nature in a single showcase. Thus displayed the goods look more impressive. Hair nets may be added to advantage.

Not every druggist is now carrying hair nets, but they have made their appearance in many stores, and it may be that they are destined to become a part of the regular stock, goods quite as staple as tooth brushes or fancy soaps. A mere man of this period feels that it is hardly up to him to seek for reasons as to why the girls are working overtime on personal adornment. If a girl must use a lipstick on her ruby lips and a pencil on her delicate eyebrows, that is her business. If she must spend two hours every day on her general facial makeup, it is none of mere man's affairs.

"His not to reason why—
 Sell what they want to buy."

That is the way one druggist puts it.

However, a druggist contemplating stocking hair nets will do well to get some advice from a feminine source. His wife or his sister can advise him, or his sweetheart. If he is not blessed with such an adviser he can probably take steps to remedy his condition. The ladies can tell you a good deal about buying hair nets and selling hair nets. And, as they are the ones who wear them, they should be competent to advise.

The thing to do is to get reliable goods to sell at a fair price. The ladies do not insist on having too much, but they do expect fair value for their money. You do not want goods that will bring you a lot of kicks. This simply means putting trouble out at interest, so to speak. It would be much better to get some competent advice and to spend some time in looking for a really good line.

It is a pleasure to handle reliable stuff, whether in drugs, or drygoods or doughnuts. People who are pleased with what they buy are tireless advertisers for you, and you can hardly get better advertising. The ladies especially are valuable in this respect, as they spend a great deal of time talking over such matters. You need only listen to the conversation at any social gathering to realize this. Whether to handle hair nets or not is a question every druggist must decide for himself. If you decide to carry them, you can doubtless get some helpful advice from one of your feminine friends or relatives. And expert advice is always worth seeking.

Corporations Wound Up.

The following Michigan corporations have recently filed notices of dissolution with the Secretary of State:

The Highland Body Manufacturing Co., Elmwood Place, O.-Detroit.
 Pierce-Mills Co., Jackson.
 Harmony Lunch, Detroit.
 Port Huron Co. of Illinois, Peoria, Ill.
 Delta Block & Supply Co., Detroit.
 The American Audit Co., Cincinnati, O.-Detroit.
 General Finance Corp., Detroit.
 V. L. Chamberlain Co., Pontiac.
 Derry Metal Products Co., Inc., Alpena.

National Advertising Campaign on Brooms.

The broom manufacturers are preparing to launch a national campaign in the interest of brooms. From the campaign which has been prepared, we give the following extracts:

To the housewife a broom is a broom with the exception of the weight, that is, whether a No. 6 or 7 is wanted. Therefore, to create a consumer demand for Y-brooms, special feature or features must be introduced or created which will cause the consumer to ask for and recognize Y-to success. To this end it is recommended that all Y-broom handles be painted black and red; that the proper case or cap be designed to go over

the bristle to preserve the shape of the broom. This will also provide a place for printing educational matter on brooms. Much material can be obtained by scientific study with motion pictures on how to sweep most effectively with least effort and dust. The creation of a broom family is recommended with a scientifically tested broom for different jobs and for different sized people. Such information should be included in printed matter on case or cap together with an all-over design as well as in other forms of advertising. The case or cap will act as a trade-mark and ensure consumer recognition. An important point in preserving the life of a broom is always to hang the broom up off the floor after using it as the weight of the broom will cause the brush to curve under especially if broom has been dampened. It is recommended that a two-prong wire hook go with every purchase the same as a small hook goes with every purchase of a Prophylactic tooth brush. Another feature of the child's size broom for lazy grown-ups or people who have only a little sweeping to do and like a one-handed broom. Still other features embracing uses under technical conditions and improved devices in manufacture should be capitalized by means of advertising.

A prominent part of the advertising is dealer helps, which on a basis of 10,000 dealers averages 30 cents per dealer, and is to be used as follows:

1. Display Cards (large) featuring care of the broom, use of special Y-hook and Y-cap, also demonstrating how poorly a broom sweeps that is allowed to stand indefinitely in a corner with the weight causing the bristles to curve under. Ten thousand cards at 10 cents is \$1,000.
2. Small counter display cards to place on counter or hang on post. Ten thousand at 2½ cents is \$250.
3. Window strips designed to go with special Y-broom display trim—\$500.
4. Display hooks and sign. Special combination, for dealers to put in prominent place, with one broom in position, \$1,000.
5. Souvenir brooms. Miniature brooms four inches high, fac-simile of regular Y-brooms for dealers to give to children, \$500.

The supply of time is truly a daily miracle, an affair genuinely astonishing when it is examined. You wake up in the morning and lo! your purse is magically filled with twenty-four hours of the unmanufactured tissue of the universe of your life. It is yours. It is the most precious of possessions. No one can take it from you. It is unstealable, and no one receives either more or less than you receive. Talk about an ideal democracy. In the realm of time there is no aristocracy of wealth and no aristocracy of intellect. Genius is not rewarded by even an extra hour a day.

It is not the biggest show window that attracts the most attention or sells the most goods. Small windows are often jewels of display.

New System of Curing Figs.

After a long period of careful research a modern system of processing and packing Calimyrna dried figs has been evolved by the manufacturing department of the California Peach and Fig Growers, which it is believed embodies the secret of the flavor and texture of the Smyrna fig. This is according to announcement made by the association, which says: "Under the new system the skin becomes so nearly transparent that the seeds and most of the fig can be seen through the outer wall, and the fruit takes on the flavor said to have distinguished Smyrna figs and heretofore attributed to exposure at tide-water by the Smyrna packing houses and the effect of salt air from the trip in the hold of ocean-going ships. The new pack, which is principally in carton form at present, is being offered this season to the larger American markets."

Trying to "peg" marks while pumping out hundreds of billions more each week is like closing the spigot and leaving the bung hole wide open.



**STRAIGHT
SIZE—**

*The Johnson
Original 10¢ Cigar*

VAN DAM

MANUFACTURED BY
TUNIS JOHNSON CIGAR CO.
GRAND RAPIDS, MICHIGAN

Fiegler's

Chocolates

Package Goods of
Paramount Quality
and
Artistic Design

Monogram Tooth Brushes

12 STYLES TO SELECT FROM—THE BEST TOOTH BRUSH MADE
TO RETAIL FOR 50c EACH

BEST DRAWN BRISTLES—POLISHED WAX HANDLES

1 Dozen in a Box—Each Box a Wonder—Each Brush Stamped with our Monogram.

THE FOLLOWING STYLES

- No. 1-4 Row Concave Cut, Rounded Straight White Handle
No. 2-3 Row Rolling Style, Transparent Straight Handle
No. 3-4 Row, Prophylactic Style, White Straight Handle
No. 4-4 Row Concave, Cut Round, Asst. Color, Transparent Handle
No. 5-4 Row Concave Cut Straight Flat White Handle
No. 6-4 Row Concave Straight and Bent Transparent Handle
No. 7-4 Row Prophylactic Style, Straight White Handle
No. 8-3 Row Prophylactic Style, Curved Transparent Handle
No. 9-3 Row Rolling Style, Curved White Handle
No. 10-4 Row Concave Cut, Transparent Sextacut Handle
No. 11-3 Row Prophylactic Style Bent White Handle
No. 12-4 Row Concave Cut, Straight, Transparent, Bicut Handle
Transparent Handles Come Assorted Colors

\$3.75 Doz.

ALL ONE PRICE
The Wonder Brush

\$3.75 Doz.

Our Monogram on each Brush, and when we put our Monogram on any Merchandise it must be Right.

NO. 863 ASSORTMENT MONOGRAM TOOTH BRUSHES—Contains 4 Doz. Tooth Brushes (4 of each style). The Wonder Assortment at \$3.75 dozen. This Assortment will give you an idea of the wonderful values in these Brushes. Then you can order later by the dozen.

50 YEARS AT YOUR SERVICE

HAZELTINE & PERKINS DRUG CO.
Manistee Michigan Grand Rapids

WHOLESALE DRUG PRICE CURRENT

Prices quoted are nominal, based on market the day of issue.

Acids			Almonds, Sweet,			Tinctures		
Boric (Powd.)	15	25	imitation	60	1 00	Aconite	1 80	1 80
Boric (Xtal)	15	25	Amber, crude	1 50	1 75	Aloes	1 45	1 45
Carbolic	42	45	Amber, rectified	2 00	2 25	Arnica	1 15	1 15
Citric	62	70	Anise	1 00	1 25	Asafoetida	2 40	2 40
Muriatic	3 1/2	8	Bergamont	4 50	4 75	Belladonna	1 35	1 35
Nitric	9	15	Cajeput	1 50	1 75	Benzoïn	2 10	2 10
Oxalic	20 1/2	30	Cassia	4 50	4 75	Benzoïn Comp'd	2 55	2 55
Sulphuric	3 1/2	8	Castor	1 55	1 75	Buchu	2 25	2 25
Tartaric	40	50	Cedar Leaf	1 75	2 00	Cantharadides	2 25	2 25
			Citronella	1 50	1 75	Capsicum	2 20	2 20
			Cloves	3 50	3 75	Catechu	2 15	2 15
			Cocunut	25	35	Cinchona	2 20	2 20
			Cod Liver	1 30	1 40	Colchicum	2 10	2 10
			Croton	2 00	2 25	Cubeb	2 10	2 10
			Cotton Seed	1 40	1 60	Digitalis	2 10	2 10
			Cubeb	8 50	8 75	Gentian	2 10	2 10
			Elgeron	3 00	3 25	Ginger, D. S.	2 10	2 10
			Eucalyptus	1 00	1 25	Guaiac	2 20	2 20
			Hemlock, pure	2 00	2 25	Guaiac, Ammon.	2 20	2 20
			Juniper Berries	2 00	2 25	Iodine	2 25	2 25
			Juniper Wood	1 50	1 75	Iodine, Colorless	2 15	2 15
			Lard, extra	1 35	1 45	Iron, clo.	2 15	2 15
			Lard, No. 1	1 25	1 35	Kino	2 10	2 10
			Lavender Flow	5 00	5 25	Myrrh	2 40	2 40
			Lavender Gar'n	85	20	Nux Vomica	1 55	1 55
			Lemon	1 50	1 75	Opium	2 50	2 50
			Linseed Boiled bbl.	95		Opium, Camp.	2 85	2 85
			Linseed bld. less	1 02	1 15	Opium, Deodor'd	2 50	2 50
			Linseed, raw, bbl.	93		Rhubarb	2 10	2 10
			Linseed, ra. less	1 00	1 13			
			Mustard, artifil. oz	45				
			Neatsfoot	1 35	1 50			
			Olive, pure	3 75	4 50			
			Olive, Malaga,					
			yellow	2 75	3 00			
			Olive, Malaga,					
			green	2 75	3 00			
			Orange, Sweet	5 50	5 75			
			Origanum, pure	2 50				
			Origanum, com'l	1 00	1 20			
			Pennyroyal	3 00	3 25			
			Peppermint	4 25	4 40			
			Rose, pure	10 50	10 90			
			Rosemary Flows	1 25	1 50			
			Sandalwood, E.					
			I.	11 00	11 25			
			Sassafras, true	2 50	2 75			
			Sassafras, art'l	1 00	1 25			
			Spearmint	4 00	4 25			
			Sperm	1 80	2 05			
			Tansy	8 00	8 25			
			Tar, USP	50	65			
			Turpentine, bbl.	1 01	09 1/2			
			Turpentine, less	1 16	1 30			
			Wintergreen,					
			leaf	6 00	6 25			
			Wintergreen, sweet					
			birch	3 50	3 75			
			Wintergreen, art.	80	1 20			
			Wormseed	9 00	9 25			
			Wormwood	9 00	9 25			

GROCERY PRICE CURRENT

These quotations are carefully corrected weekly, within six hours of mailing and are intended to be correct at time of going to press. Prices, however, are liable to change at any time, and country merchants will have their orders filled at market prices at date of purchase.

ADVANCED

Sardines
Cheese
Sniders Catsup
Twine

DECLINED

Cream of Tartar
Evap. Apricots
Evap. Peaches

AMMONIA

Arctic, 16 oz. ----- 2 00
Arctic, 32 oz. ----- 3 25
I X L, 3 doz., 12 oz. 3 75

AXLE GREASE



48, 1 lb. ----- 4 25
24, 3 lb. ----- 5 50
10 lb. pails, per doz. 8 20
15 lb. pails, per doz. 11 20
25 lb. pails, per doz. 17 70

BAKING POWDERS

Arctic, 7 oz. tumbler 1 35
Queen Flake, 6 oz. ----- 1 25
Queen Flake, 16 oz. ----- 2 25
Queen Flake, 100 lb. keg 11
Queen Flake, 25 lb. keg 14
Royal, 10c. doz. ----- 95
Royal, 6 oz. doz. ----- 2 70
Royal, 12 oz. doz. ----- 5 20
Royal, 5 lb. ----- 31 20
Rocket, 16 oz. doz. 1 25

BLUING

Original
condensed Pearl
Crown Capped
4 doz., 10c dz. 85
3 dz. 15c. dz. 1 25

BREAKFAST FOODS

Cracked Wheat, 24-2 3 85
Cream of Wheat ----- 6 90
Pillsbury's Best Cer'l ----- 2 20
Quaker Puffed Rice ----- 5 45
Quaker Puffed Wheat ----- 4 30
Quaker Brst Biscuit ----- 1 90
Ralston Purina ----- 4 00
Ralston Branzen ----- 2 70
Ralston Food, large ----- 3 60
Saxon Wheat Food ----- 3 75



Shred. Wheat Biscuit 3 85
Vita Wheat, 12s ----- 1 80

Post's Brands.

Grape-Nuts, 24s ----- 3 80
Grape-Nuts, 100s ----- 2 75
Postum Cereal, 12s ----- 2 25
Post Toasties, 36s ----- 2 85
Post Toasties, 24s ----- 2 85
Post's Bran ----- 2 70

BROOMS

Standard Parlor, 23 lb. 7 00
Fancy Parlor, 23 lb. 8 00
Ex. Fancy Parlor 25 lb 9 00
Ex. Fcy. Parlor 26 lb. 10 00
Toy ----- 2 25
Whisk, No. 3 ----- 2 75

Rich & France Brands

Special ----- 6 75
No. 24. Good Value ----- 7 50
No. 25. Special ----- 8 00
No. 25. Velvet, plain 8 75
No. 25. Velvet, pol. ----- 9 00
No. 27. Quality ----- 10 00
No. 22 Miss Dandy ----- 10 00
No. B-2 B. O. E. ----- 9 00
Warehouse, 36 lb. ----- 9 75
B.O.E. Warehouse, 32 lb. 9 00

BRUSHES

Solid Back, 3 in. ----- 1 50
Solid Back, 1 in. ----- 1 75
Pointed Ends ----- 1 25

Stove

No. 1 ----- 1 10
No. 2 ----- 1 35

Shoe

No. 1 ----- 90
No. 2 ----- 1 25
No. 3 ----- 2 00

BUTTER COLOR

Dandelion, ----- 2 85
Nedrow, 3 oz., doz. 2 50

CANDLES

Electric Light, 40 lbs. 12.1
Paraffine, 6s ----- 14 1/2
Paraffine, 12s ----- 14 1/2
Wicking ----- 40
Tudor, 6s. per box ----- 30

CANNED FRUIT.

Apples, 3 lb. Standard 1 75
Apples, No. 10 ----- 4 50@5 50
Apple Sauce, No. 2 ----- 2 00
Apricots, No. 1 ----- 1 90@2 00
Apricots, No. 2 ----- 2 85
Apricots, No. 2 1/2 ----- 2 60@3 75
Apricots, No. 10 ----- 8 00
Blackberries, No. 10 ----- 9 00
Blueberries, No. 2, 1-75@2 50
Blueberries, No. 10 ----- 11 00
Cherries, No. 2 ----- 3 00@3 50
Cherries, No. 2 1/2 ----- 4 00@4 95
Cherries, No. 10 ----- 10 50
Loganberries, No. 2 ----- 3 00
Peaches, No. 1 ----- 1 10@1 80
Peaches, No. 1, Sliced ----- 1 40
Peaches, No. 2 ----- 2 75
Peaches, No. 2 1/2 ----- 2 25
Peaches, 2 1/2 Cal. 3 00@3 75
Peaches, 10, Mich 5 50@6 50
Pineapple, 1, sled 1 80@2 25
Pineapple, 2, sl. 3 10@3 25
Pineapple, 2, br sl. 2 75@2 85
Pineapple, 2 1/2, sl. 3 80@4 50
Pineapple, 2, cru. 2 40@2 60
Pineapple, 10 cru. ----- 14 00
Pears, No. 2 ----- 3 25
Pears, No. 2 1/2 ----- 3 50
Plums, No. 2 ----- 1 25@1 40
Plums, No. 2 1/2 ----- 2 50
Raspberries No. 2, blk. 3 25
Raspb's, Red, No. 10 ----- 9 75
Raspb's, Black No. 10 ----- 11 00
Rhubarb, No. 10 ----- 5 25

CANNED FISH.

Clam Ch'der, 10 1/2 oz. 1 35
Clam Ch., No. 3 ----- 3 00@3 40
Clams, Steamed, No. 1 ----- 1 75
Clams, Minc'd, No. 1 ----- 1 50
Finnan Haddie, 10 oz. 3 30
Clam Bouillon, 7 oz. ----- 2 50
Chicken Haddie, No. 1 ----- 2 75
Fish Flakes, small ----- 1 35
Cod Fish Cake, 10 oz. ----- 1 85
Cove Oysters, 5 oz. ----- 1 75
Lobster, No. 1/4, Star ----- 2 00
Shrimp, No. 1, wet ----- 2 00
Sard's, 1/4 Oil, key ----- 6 50
Sardines, 1/4 Oil, k'less ----- 5 75
Sardines, 1/4 Smoked ----- 7 50
Salmon, Warrens, 1/2s ----- 3 50
Salmon, Red Alaska ----- 2 85
Salmon, Med. Alaska ----- 1 85
Salmon, Pink Alaska ----- 1 65
Sardines, Im. 1/4, ea. ----- 10 28
Sardines, Im., 1/2, ea. ----- 25
Sardines, Cal. ----- 1 75@2 10
Tuna, 1/2, Albocore ----- 95
Tuna, 1/2s, Curtis, doz. ----- 2 20
Tuna, 1/2s Curtis, doz. ----- 3 50
Tuna, 1s, Curtis, doz. ----- 7 00

CANNED MEAT.

Bacon, Med. Beechnut 2 70
Bacon, Lge. Beechnut 4 05
Beef, No. 1, Corned ----- 2 70
Beef, No. 1, Roast ----- 2 70
Beef, No. 1/2 Rose Sli. ----- 1 75
Beef, No. 1/2, Qu. Sli. ----- 1 90
Beef, No. 1, Qu. Sli. ----- 3 10
Beef, No. 1, B'nut, sli. ----- 5 10
Beefsteak & Onions, 3 75
Chili Con Ca., 1s ----- 1 35@1 45
Deviled Ham, 1/2s ----- 2 20
Deviled Ham, 1/2s ----- 3 60
Hamburg Steak & Onions, 3 15
Potted Beef, 4 oz. ----- 1 40
Potted Meat, 1/4 Libby ----- 50
Potted Meat, 1/2 Libby ----- 90
Potted Meat, 1/2 Rose ----- 80
Potted Ham, Gen. ----- 1 85
Vienna Saus., No. 1/2 ----- 1 35
Veal Loaf, Medium ----- 2 30

Baked Beans

Beechnut, 16 oz. ----- 1 40
Campbells ----- 1 15
Climatic Gem, 18 oz. ----- 1 25
Fremont, No. 2 ----- 1 25
Snider, No. 1 ----- 1 35
Snider, No. 2 ----- 1 35
Van Camp, small ----- 1 85
Van Camp, Med. ----- 1 15

CANNED VEGETABLES.

Asparagus.

No. 1, Lge. Gr. 3 75@4 50
No. 2, Lge. Gr. 2 1 45@1 60
W. Beans, 10, ----- 7 00@7 50
Green Beans, 2s ----- 1 45@3 65
Green Beans, No. 10 ----- 7 50
Lima Beans, No. 2 ----- 2 00
Red Kid. No. 2 ----- 1 20@1 35
Beets, No. 2, wh. ----- 1 60@2 40
Beets, No. 2, cut ----- 1 15@1 45
Beets, No. 3, cut ----- 1 35@1 80
Corn, No. 2, St. ----- 1 00@1 10
Corn, No. 2, Ex-Stan. ----- 1 55
Corn, No. 2, Fan ----- 1 60@2 25
Corn, No. 2, Fy. glass ----- 2 25
Corn, No. 10 ----- 7 25
Hominy, No. 3 ----- 1 15@1 35
Okra, No. 2, whole ----- 2 00
Okra, No. 2, cut ----- 1 90
Dehydrated Veg Soup ----- 90
Dehydrated Potatoes, 1b ----- 45
Mushrooms, Hotels ----- 36
Mushrooms, Choice ----- 48
Mushrooms, Sur Extra ----- 70
Peas, No. 2, E.J. ----- 1 25@1 80
Peas, No. 2, Sift. ----- 1 60@2 10
June ----- 1 90@2 10
Peas, No. 2, Ex. Sift. ----- 1 90@2 10
Peas, Ex. Fine, French ----- 29
Pumpkin, No. 3 ----- 1 45@1 75
Pumpkin, No. 10 ----- 1 00
Pimentos, 1/4, each ----- 15@18
Pimentos, 1/2, each ----- 27
Sw't Potatoes, No. 2 1/2 ----- 1 35
Sauerkraut, No. 3 ----- 1 35@1 50
Succotash, No. 2 ----- 1 60@2 35
Succotash, No. 2, glass ----- 3 45
Spinach, No. 1 ----- 1 10
Spinach, No. 2 ----- 1 20@1 35
Spinach, No. 3 ----- 1 85@2 00
Spinach, No. 10 ----- 6 75
Tomatoes, No. 2 ----- 1 30@1 60
Tomatoes, No. 3 ----- 1 90@2 25
Tomatoes, No. 2 glass ----- 2 85
Tomatoes, No. 10 ----- 7 50

CATSUP.

B-nut, Small ----- 2 25
Libby Valley, 14 oz. ----- 2 25
Libby, 14 oz. ----- 2 25
Libby, 8 oz. ----- 1 75
Libby Valley, 1/2 Pint ----- 1 65
Paramount, 24, 8s ----- 1 45
Paramount, 24, 16s ----- 2 40
Paramount, 6, 10s ----- 10 00
Sniders, 8 oz. ----- 1 85
Sniders, 16 oz. ----- 2 85
royal Red, 10 oz. ----- 1 40

CHILI SAUCE.

Snider, 16 oz. ----- 3 35
Sniders, 8 oz. ----- 2 35
Libby Valley, 1/2 Pint ----- 2 25

OYSTER COCKTAIL.

Sniders, 16 oz. ----- 3 35
Sniders, 8 oz. ----- 2 35

CHEESE

Roquefort ----- 57
Kraft Small tins ----- 1 70
Kraft American ----- 1 70
Chili, small tins ----- 1 70
Pimento, small tins ----- 1 70
Roquefort, small tins ----- 2 50
Camembert, small tins ----- 2 50
Brick ----- 28
Wisconsin Flats ----- 29
Wisconsin Daisy ----- 29
Longhorn ----- 29
Michigan Full Cream ----- 29
New York Full Cream ----- 32
Sap Sago ----- 30

CHEWING GUM

Adams Black Jack ----- 65
Adams Bloodberry ----- 65
Adams Calif. Fruit ----- 65
Adams Sen Sen ----- 65
Beeman's Pepsin ----- 65
Beechnut ----- 70
Doublemint ----- 65
Juicy Fruit ----- 65
Peppermint, Wrigleys ----- 65
Spearmint, Wrigleys ----- 65
Wrigley's P-K ----- 65
Zeno ----- 65
Teaberry ----- 65

CHOCOLATE.

Baker, Caracas, 1/4s ----- 37
Baker, Caracas, 1/2s ----- 35
Baker, Premium, 1/4s ----- 37
Baker, Premium, 1/2s ----- 34
Baker, Premium, 1/4s ----- 34
Hersheys, Premium, 1/4s ----- 35
Hersheys, Premium, 1/2s ----- 36
Runkle, Premium, 1/4s ----- 34
Runkle, Premium, 1/2s ----- 37
Vienna Sweet, 24s ----- 1 75

COCOA.

Baker's 1/4s ----- 40
Baker's 1/2s ----- 36
Bunte, 1/4s ----- 43
Bunte, 1/2 lb. ----- 32
Droste's Dutch, 1 lb. ----- 9 00
Droste's Dutch, 1/2 lb. ----- 4 75
Droste's Dutch, 1/4 lb. ----- 2 00
Hersheys, 1/4s ----- 33
Hersheys, 1/2s ----- 28
Huyler ----- 36
Lowney, 1/4s ----- 40
Lowney, 1/2s ----- 38
Lowney, 5 lb. cans ----- 31
Van Houten, 1/4s ----- 75
Van Houten, 1/2s ----- 75

COCOANUT.

1/4s, 5 lb. case Dunham ----- 50
1/4s, 5 lb. case ----- 48
1/4s & 1/2s, 15 lb. case ----- 49
Bulk, barrels shredded ----- 26
96 2 oz. pkgs., per case ----- 8 00
48 4 oz. pkgs., per case ----- 7 00

CLOTHES LINE.

Hemp, 50 ft. ----- 2 00
Twisted Cotton, 50 ft. ----- 1 75
Braided, 50 ft. ----- 2 75
Sash Cord ----- 3 50



COFFEE ROASTED

Bulk
Rio ----- 19
Santos ----- 22 1/2@25
Maracaibo ----- 29
Guatemala ----- 29
Java and Mocha ----- 41
Bogota ----- 30
Peaberry ----- 27

McLaughlin's Kept-Fresh
Vacuum packed. Always
fresh. Complete line of
high-grade bulk coffees.
W. F. McLaughlin & Co.,
Chicago

Coffee Extracts

N. Y., per 100 ----- 11
Frank's 50 pkgs. ----- 4 25
Hummel's 50 1 lb. ----- 10 1/2

CONDENSED MILK

Eagle, 4 doz. ----- 9 00
Leader, 4 doz. ----- 7 00

MILK COMPOUND

Hebe, Tall, 4 doz. ----- 4 50
Hebe, Baby, 8 doz. ----- 4 40
Carolene, Tall, 4 doz. ----- 4 00
Carolene, Baby ----- 3 50

EVAPORATED MILK



Quaker, Tall, 4 doz. ----- 4 90
Quaker, Baby, 8 doz. ----- 4 80
Blue Grass, Tall, 48 6 00
Blue Grass, Baby, 72 3 75
Carnation, Tall, 4 doz. ----- 5 25
Carnation, Baby, 8 doz. ----- 5 15
Every Day, Tall ----- 5 25
Every Day, Baby ----- 4 00
Goshen, Tall ----- 5 00
Goshen, Gallon ----- 4 90
Oatman's Dun., 4 doz. ----- 5 25
Oatman's Dun., 8 doz. ----- 5 15
Pet, Tall ----- 5 25
Pet, Baby, 8 oz. ----- 5 15
Borden's, Tall ----- 5 25
Borden's, Baby ----- 5 15
Van Camp, Tall ----- 5 25
Van Camp, Baby ----- 3 95

CIGARS

Lewellyn & Co. Brands
Garcia Master
Cafe, 100s ----- 37 50

Swift

Supreme, 50s ----- 110 00
Bostonian, 50s ----- 95 00
Perfecto, 50s ----- 95 00
Blunts, 50s ----- 75 00
Tilford Cigars
Clubhouse, 50s ----- 110 00
Perfecto, 50s ----- 95 00
Tuxedo, 50s ----- 75 00
Tilcrest, 50s ----- 35 00

Worden Grocer Co. Brands

Henry George ----- \$37 50
Harvester Kiddies ----- 37 50
Harvester Record ----- 75 00
Breaker ----- 75 00
Harvester Perfecto ----- 95 00
Webster Savoy ----- 75 00
Webster Plaza ----- 95 00
Webster Belmont ----- 110 00
Webster St. Reges ----- 125 00
Starlight Rouse ----- 85 00
Starlight Peninsular ----- 135 00
Club ----- 58 00
La Azora Agreement ----- 75 00
La Azora Washington ----- 75 00
Little Valentine ----- 37 50
Valentine Victory ----- 75 00
Valentine DeLux ----- 95 00
Tiona ----- 31 00
New Currency ----- 35 00
Picadura Pals ----- 25 00
Quality First Stogie ----- 18 50
Vanden Berge Brands
Chas. the Eighth, 50s ----- 75 00
Whale-Back ----- 50s 53 00
Blackstone ----- 50s 95 00
El Producto Boquet ----- 75 00
El Producto, Puri-
tano-Finos ----- 92 00

CONFECTIONERY

Stick Candy Pails
Standard ----- 18
Jumbo Wrapped ----- 20
Pure Sugar Stick 600s ----- 4 25
Big Stick, 20 lb. case ----- 21
Kindergarten ----- 19
Kindergarten ----- 18
Leader ----- 18
X. L. O. ----- 15
French Creams ----- 21
Cameo ----- 22
Grocers ----- 13
Fancy Chocolates
5 lb. Boxes
Bittersweets, Ass'ted ----- 1 75
Choc Marshmallow Dp ----- 1 75
Milk Chocolate A.A. ----- 2 00
Nibble Sticks ----- 2 00
Primrose Choc. ----- 1 35
No. 12 Choc, Dark ----- 1 75
No. 12 Choc, Light ----- 1 85
Chocolate Nut Rolls ----- 1 90

Gum Drops

Anise ----- 17
Orange Gums ----- 17
Challenge Gums ----- 14
Favorite ----- 20
Superior ----- 21

Lozenges.

A. A. Pep. Lozenges ----- 20
A. A. Pink Lozenges ----- 20
A. A. Choc. Lozenges ----- 20
Motto Hearts ----- 21
Malted Milk Lozenges ----- 23
Lemon Drops ----- 20
O. F. Horehound dps. ----- 20
Anise Squares ----- 20
Peanut Squares ----- 22
Horehound Tablets ----- 20

Hard Goods.

Putnam's ----- 1 30
Smith Bros. ----- 1 50

Package Goods

Creamery Marshmallows
4 oz. pkg., 12s. cart. ----- 1 05
4 oz. pkg., 48s. case ----- 4 00

Specialties.

Walnut Fudge ----- 23
Pineapple Fudge ----- 21
Italian Bon Bons ----- 20
National Cream Mints ----- 32
Silver King M. Mallowes ----- 32
Hello, Hiram, 24s ----- 1 50
Walnut Sundae, 24, 5c ----- 85
Neapolitan, 24, 5c ----- 85
Yankee Jack, 24, 5c ----- 85
Gladiator, 24, 10c ----- 1 60
Mich. Sugar Ca., 24, 5c ----- 85
Fal O Mine, 24, 5c ----- 85

COUPON BOOKS

50 Economic grade ----- 2 50
100 Economic grade ----- 4 50
500 Economic grade ----- 20 00
1,000 Economic grade ----- 37 50
Where 1,000 books are
ordered at a time, special-
ly print front cover is
furnished without charge.

CRISCO.

36s, 24s and 12s.
Less than 5 cases ----- 21
Five cases ----- 20 1/2
Ten cases ----- 20
Twenty-five cases ----- 19 1/2
6s and 4s
Less than 5 cases ----- 20 1/2
Five cases ----- 19 1/2
Ten cases ----- 19 1/2
Twenty-five cases ----- 19

CREAM OF TARTAR

6 lb. boxes ----- 38

DRIED FRUITS

Apples
Evap. Choice, bulk ----- 13
Apricots
Evaporated, Choice ----- 14
Evaporated, Fancy ----- 18
Evaporated, Slabs ----- 12
Citron
10 lb. box ----- 50
Currants
Package, 15 oz. ----- 19
Boxes, Bulk, per lb. ----- 18
Greek, Bulk, lb. ----- 16

Peaches

Evap. Choice, unp. ----- 12
Evap., Ex. Fancy, P. P. ----- 15
Peel
Lemon, American ----- 25
Orange, American ----- 26

Raisins

Seeded, bulk ----- 10 1/2
Seeded, 15 oz. pkg. ----- 12 1/2
Seedless, Thompson ----- 11 1/2
Seedless, 15 oz. pkg. ----- 12 1/2

California Prunes

90-100, 25 lb. boxes ----- @ 07
80-90, 25 lb. boxes ----- @ 08 1/2
70-80, 25 lb. boxes ----- @ 09
60-70, 25 lb. boxes ----- @ 10 1/2
50-60, 25 lb. boxes ----- @ 13
40-50, 25 lb. boxes ----- @ 14
30-40, 25 lb. boxes ----- @ 17

FARINACEOUS GOODS

Beans
Med. Hand Picked ----- 06 3/4
Cal. Limas ----- 12
Brown, Swedish ----- 08
Red Kidney ----- 08 1/2
Farina
24 packages ----- 2 10
Bu", per 100 lbs. ----- 05

Hominy

Pearl, 100 lb. sack ----- 2 50
Macaroni
Domestic, 20 lb. box ----- 07 1/2
Armours, 2 doz., 8 oz. ----- 1 80
Fould's, 2 doz., 8 oz. ----- 1 80
Quaker, 2 doz. ----- 1 85

Pearl Barley

Chester ----- 4 50
00 and 0000 ----- 6 25
Barley Grits ----- 04 1/2

Peas

Scotch, lb. ----- 08
Split, lb. ----- 07 1/2

Sago

East India ----- 10
Tapioca
Pearl, 100 lb. sacks ----- 10
Minute, 8 oz., 3 doz. ----- 4 05
Dromedary Instant ----- 3 50

FLAVORING EXTRACTS

Doz. Doz.
Lemon Vanilla
1 20 ----- 1/2 ounce ----- 1 50
1 65 ----- 1 1/2 ounce ----- 2 00
2 75 ----- 2 1/2 ounce ----- 3 25
2 40 ----- 3 ounce ----- 3 00
4 50 ----- 4 ounce ----- 5 50
7 75 ----- 8 ounce ----- 9 50
15 00 ----- 16 ounce ----- 18 00
29 00 ----- 32 ounce ----- 34 00
Arctic Flavorings
3 oz. Tap. 40 bot. ----- 6 75

Smith's Flavorings

FRUIT JARS	
Mason, ptt., per gross	7 95
Mason, qts., per gross	9 20
Mason, 1/2 gal., gross	12 20
Ideal Glass Top, ptt.	9 45
Ideal Glass Top, qts.	11 20
Ideal Glass Top, 1/2 gal.	15 70

GELATINE	
Jello-O, 3 doz.	3 45
Knox's Sparkling, doz.	2 25
Knox's Acid'd, doz.	2 25
Minute, 3 doz.	4 05
Plymouth White	1 55
Quaker, 3 doz.	2 70

HORSE RADISH	
Per doz., 6 oz.	1 10
JELLY AND PRESERVES	
Pure, 30 lb. pails	4 00
Imitation, 30 lb. pails	1 90
Pure 7 oz. Asst., doz.	1 20
Buckeye, 22 oz., doz.	2 10

JELLY GLASSES	
8 oz., per doz.	35

OLEOMARGARINE	
Kent Storage Brands.	

Good Luck, 1 lb.	24 1/2
Good Luck, 2 lb.	24
Good Luck, solid	23
Gilt Edge, 1 lb.	24 1/2
Gilt Edge, 2 lb.	24
Delicia, 1 lb.	20
Delicia, 2 lb.	19 1/2

Swift Brands.	
Gem Nut	24
Special Country roll	27
Van Westenbrugge Brands	
Carload Distributor	



Nucoa, 1 lb.	25 1/2
Nucoa, 2 and 5 lb.	25

MATCHES.	
Diamond, 144 box	8 00
Blue Ribbon, 144 box	7 55
Searchlight, 144 box	8 00
Red Stick, 120 box	5 50
Red Diamond, 144 box	6 00

Safety Matches.	
Quaker, 5 gro. case	4 75
MINCE MEAT.	
None Such 3 doz.	4 85
Quaker, 3 doz. case	3 50
Libby's, 3 doz. case	2 40

MOLASSES.



Gold Brer Rabbit	
No. 10, 6 cans to case	5 35
No. 5, 12 cans to case	5 60
No. 2 1/2, 24 cans to case	5 85
No. 1 1/2, 36 cans to case	4 85

Green Brer Rabbit	
No. 10, 6 cans to case	3 90
No. 5, 12 cans to case	4 15
No. 2 1/2, 24 cans to case	4 40
No. 1 1/2, 36 cans to case	3 75

Aunt Dinah Brand.	
No. 10, 6 cans to case	2 85
No. 5, 12 cans to case	3 10
No. 2 1/2, 24 cans to case	3 35
No. 1 1/2, 36 cans to case	2 90

New Orleans	
Fancy Open Kettle	55
Choice	42
Fair	28

Half barrels 5c extra	
Molasses in Cans.	

Red Hen, 24, 2 lb.	2 70
Red Hen, 24, 2 1/2 lb.	3 25
Red Hen, 12, 5 lb.	3 00
Red Hen, 6, 10 lb.	3 00
Ginger Cake, 24, 2 lb.	3 00
Ginger Cake, 24, 2 1/2 lb.	3 90
Ginger Cake, 12, 5 lb.	3 60
Ginger Cake, 6, 10 lb.	3 35
O. & L. 24-2 lb.	4 50
O. & L. 12-5 lb.	5 75
O. & L. 6-10 lb.	5 00
O. & L. 3-15 lb.	4 75
Dove, 36, 2 lb. Wh. L.	5 60
Dove, 24, 2 1/2 lb. Wh. L.	5 20
Dove, 36, 2 lb. Black	4 30
Dove, 24, 2 1/2 lb. Black	4 90
Dove, 6, 10 lb. Blue L.	4 40
Palmetto, 24, 2 1/2 lb.	4 40

NUTS.

Whole	
Almonds, Terregona	20
Brazil, Large	20
Fancy mixed	20
Filberts, Sicily	15
Peanuts, Virginia, raw	00 1/2
Peanuts, Vir. roasted	13
Peanuts, Jumbo, raw	13
Peanuts, Jumbo, rstl	15
Pecans, 3 star	22
Pecans, Jumbo	80
Walnuts, California	24

Salted Peanuts	
Fancy, No. 1	17
Jumbo	23

Shelled	
Almonds	50
Peanuts, Spanish,	13 1/2
125 lb. bags	32
Filberts	1 05
Pecans	56
Walnuts	

OLIVES.	
Bulk, 2 gal. keg	3 85
Bulk, 3 gal. keg	5 50
Bulk, 5 gal. keg	8 75
Quart, Jars, dozen	5 75
Pint, Jars, dozen	3 25
4 oz. Jar, plain, doz.	1 40
5 1/2 oz. Jar, pl., doz.	1 60
9 oz. Jar, plain, doz.	2 80
16 1/2 oz. Jar, Pl., doz.	4 50
4 oz. Jar, stuffed	1 90
8 oz. Jar, Stu., doz.	3 40
9 oz. Jar, Stuffed, doz.	4 10
12 oz. Jar, Stuffed, dz.	4 90

PEANUT BUTTER.	
Bel Car-Mo Brand	

8 oz. 2 doz. in case	3 30
24 1 lb. pails	5 75
12 2 lb. pails	5 60
5 lb. pails 6 in crate	6 20
14 lb. pails	19
25 lb. pails	18 1/2
50 lb. tins	18

PETROLEUM PRODUCTS	
Iron Barrels	

Perfection Kerosine	11.1
Red Crown Gasoline	
Tank Wagon	12.7
Gas Machine Gasoline	33.8
V. M. & P. Naphtha	20.2
Capitol Cylinder	39.2
Atlantic Red Engine	21.2
Winter Black	12.2

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Polarine	
Light	57.2
Medium	59.2
Heavy	62.2
Special heavy	64.2
Extra heavy	67.2
Transmission Oil	57.2
Pinol, 4 oz. cans, doz.	1.40
Pinol, 8 oz. cans, doz.	1.90
Parowax, 100, lb.	7.2
Parowax, 40, 1 lb.	7.4
Parowax, 20, 1 lb.	7.6

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IN THE REALM OF RASCALITY

Cheats and Swindles Which Merchants Should Avoid.

The Tradesman adds another attorney to its roll of honor this week. The latest accession is P. L. Fouch, of Allegan, who recently received a claim against a Dorr merchant from the National Remedy Co., of Maumee, Ohio. Mr. Fouch wrote the Dorr dealer regarding the matter. On being made acquainted with the facts, Mr. Fouch immediately returned the claim to his client, because he did not deem it his duty to prosecute a claim after being presented with proof that the claim was a fraudulent one.

About six months ago the Tradesman warned its readers to beware of a swindler who masquerades under the name of W. J. Laughlin, who claims to do business at Pittsburg, Pa., and East Liverpool, Ohio. As a matter of fact, he is not rated at either place. He claims to be a manufacturer and importer of toys, china ware and enameled ware. He takes orders and collects from one-quarter to one-third of the money in advance. He asks for a check for the advance payment, agreeing to make immediate shipment of the goods and wait 30 days for the balance. As a matter of fact, he makes no shipment, but cashes the check at once and treats the transaction as closed. As late as October 11 he swindled a Muskegon merchant out of \$15. A letter from Ernest J. Bluhm, of Muskegon, describes his plight as follows:

Muskegon, Nov. 19.—I am sending you an order you can publish in your Michigan Tradesman, if you wish to do so. I got beat out of \$15 on an order for dishes. You will note the crook cashed the check in right away. I wrote to the address he gave me, but never heard from same. My letter came back and they cannot find the address.

Ernest J. Bluhm.

The morning mail brings the following letter from an Eastern Michigan merchant:

Millington, Nov. 19.—I decided to write you in regard to a deal made with the Silverware Distributing Co., of Chicago. I will explain the deal and would like to be advised how to act in the matter.

We were to buy 25,000 coupons: 75 coupons entitled the holder to get a set of spoons, 100 a set of knives and so on. We were to get a set of Rogers silverware, May Fair pattern, free for display, and I was to have all the silverware here that the tickets called for. We paid \$25 down and were to pay the remainder when it came.

It happened the drayman brought it over on an afternoon and we did not discover it until the evening before we opened it up. We didn't know that a C. O. D. couldn't be opened until it was paid for. We examined it and found out that it was not the deal that the salesman explained to us. These coupons read:

50 cards Teaspoons.
150 cards Tablespoons.
150 cards Table forks.
175 cards Sugar shell.
200 cards Butter knife.
200 cards Table knife, and with every 50 cards 5c extra for postage and silver tax.

We were to put one card in each

loaf of bread. At that rate it would take 1200 and \$1.20 in money to get a set of knives. It takes 3675 cards and \$3.70 in money for 26 pieces of silverware. You will understand how much that will interest the people to buy our bread and we realized it and sealed the box up and sent it back to the express office. The pressman wrote and told them we refused the deal because the package was not big enough to contain all the silverware and tickets.

I will send copy of contract and letter sent to us. Now if you can do anything I surely will appreciate it, as I feel that they are frauds.

I. M. Hardman.

Mr. Hardman enclosed the following letter from its Chicago correspondent:

Chicago, Nov. 16.—Transportation company notifies us above shipment was refused by you. Out of courtesy to you, we have released the C. O. D.

You gave us an absolutely legal and collectible order and have put us to considerable expense in following out your instructions. Because this was specially prepared material, printed with your advertisement and worthless to anyone else, no court would question our legal right to payment.

We believe you intend to meet your obligation in this matter, but according to our information, you refused the shipment when offered to you. It is upon the above information that we are forced to write you, in this manner. We are trying to make the matter absolutely clear so as to save you needless expense in the matter.

Our delivery of shipment to common carrier is legal delivery to you. Your failure to accept same does not in any way, affect the legal collection of this account. Unless you receive it at once, transportation company will forward same to district headquarters and you will have to go to additional expense to have same re-delivered to you.

Silverware Distributing Co.

The Silverware Distributing Co. has no credit or capital rating by the mercantile agencies and is not entitled to the confidence and co-operation of the trade. Any money given the concern is money thrown to the winds, because its scheme is fraudulent, its goods are the cheapest kind of trash and its methods are in keeping with the goods they pretend to use in filling orders.

An Idea a Day Keeps the Glooms Away.

1. A New England druggist secured some gingham cloth printed in large black and white squares and decorated his windows and doors with this material. He then hung a huge sign reading "Checked" over the door, bearing this legend in addition:

"The reason your doctor trusts us to carry out his prescriptions faithfully is that every prescription is checked twice for accuracy. There can be no chance for mistakes in our pharmacy. We make a specialty of prompt filling of prescriptions."

2. The offer of a good 10-cent cigar for Saturday night purchase of a pound of candy induces many husbands to buy the candy for their wives.

3. Everyone likes to read jokes. Run a 10-inch square passe-partout frame on your window near the door. Head it "Today's best story." Paste a new clipping in the frame each day.

4. A drug store on Lincoln high-

Local Telephone Service Is Not All

You use your telephone to call friend, store or office—that is local service.

But that is not the full service that is offered you.

The Telephone Company has built, at very great expense, mile upon mile of lines that lead, through storm and fair weather, to 70,000 cities, towns and hamlets, over which is offered a great service.

These lines make close neighbors of persons scores or hundreds of miles apart—loved ones, friends, business acquaintances.

They cut the miles to minutes, for messages of business, friendliness or sympathy—and place the world at your elbow.

MICHIGAN STATE



TELEPHONE CO.

way gets considerable tourist trade with the sign: "Fill your thermos with good hot coffee or hot chocolate freshly made. Come in."

5. A Seattle druggist has developed photographic business by offering to develop free the best negatives submitted in a weekly contest.

6. A blackboard in plain view of customers has been used by a Pittsburgh druggist for the announcing of special daily sales.

7. Try to get a phone number that is easy to remember. Such as 1000 or 2000. The telephone company frequently will assent to such a request.

8. "The Bathing Season is Not Over" read a sign in and Akron pharmacy. This was used to promote the sale of sponges.

9. Mount a large map of the world in the window. Place cups or saucers containing raw drugs in front of the map and run streamers or other indicators to point on the map from whence the drug was secured.

10. A Cincinnati pharmacist and a dentist co-operated in making a display in the pharmacist's window. The dentist supplied a lot of discarded false teeth, bridges, etc., which were placed in the window. On the other side was a rack of toothbrushes and a card. "Clean your teeth or throw them into this pile." A card gave the dentist credit for lending the dental goods.

11. Call up your best customers on Saturday and ask them what they plan to have for dessert Sunday. If they have made no plans offer to

supply them with ice-cream.

12. A small dancing floor installed in an Illinois drug store attracts much trade. A phonograph supplies the music.

13. A druggist placed a second-hand Victrola in his window and priced it at \$30. He also announced that the price would be reduced a dollar a day until the phonograph was sold. A sale of records was conducted at the same time with satisfactory results.

14. Try color lighting for November and December windows.

15. A druggist in Providence, R. I., sells many thermos bottles on the days of the Brown University football games. He posts a sign reading:

"Come in and get your hot coffee for the football game. Goes great at intermission. No charge for the coffee—the thermos bottle costs \$3."

16. An alarm clock sale packed the store of a Buffalo retailer to the doors. Advertisements announced that between 12 and 2 o'clock on a certain day he would give away 50 alarm clocks. The clocks were concealed about the store and set to go off at different times. The person nearest the clock when it went off received it free of charge.

17. A Middle Western store offers free drinks to every football team that wins a game at the local grounds. The crowd that the team brings along with them more than pays for the free sodas. The stunt also brought the store much newspaper publicity.

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.

FOR SALE

Grain Elevator at Sparta, Michigan. Bargain. GRAND RAPIDS TRUST COMPANY, Receiver, Grand Rapids.

Confectionery—One of the best in good town of about 2000. Fine fixtures, electric piano, booths, fountain back bar, show cases. Doing a fine business of about \$20,000 and making money. Building, fixtures, stock, invoice or lump. Address No. 333, c-o Michigan Tradesman. 333

For Sale—General stock located at Alaska. Will sell stock for cash and sell brick store, three dwelling houses and 4½ acres along the Thornapple on contract with easy terms. Only store in town. Armstrong & Co., Houseman Building, Grand Rapids, Mich. 339

Excellent Business Chance Modern Front Store

Corner location in central part of business district in Muskegon. A good opening for somebody who wants to get into a Live City with a stock of general merchandise, furniture or house furnishing goods.

For further particulars write:

THAYER REALTY CO.

20-22 So. First St.

Muskegon, Michigan

Quick cash for your merchandise. Responsible, rated concern will assist retail merchants in conducting special reduction or quit business sales on their stocks. Greene Sales Co., 216 E. Main, Jackson, Mich. 379

For Sale—Good grocery in one of the best, growing resort towns in Michigan. On M 11. Good farming trade year around. Don't delay, it will go quick. Address No. 377, c-o Michigan Tradesman. 377

Want to hear from a party having a good merchandise business or other business for sale. State cash price and particulars. John J. Black, 130th St., Chippewa Falls, Wis. 354

Fine fruit farm near Saugatuck, free and clear, all kinds of fruit bearing, to exchange for stock of merchandise about \$10,000. E. C. Greene & Co., Jackson, Mich. 333

COUNTRY STORE, general stock, fine location, ample living rooms, electric lights, furnace, garage, gasoline pump, long-established trade. Will invoice or lump. Trade for good CITY income property. Address No. 381, c-o Michigan Tradesman. 381

Instead of being an evidence of permanence and reliability, an old weather-beaten sign is more likely to be an evidence of shiftlessness.

FOR SALE—Brick and tile building and meat market located in fastest growing section of Muskegon. Seven rooms and bath up stairs. Full basement. Price \$14,000, half cash; balance at 7 per cent. Building only six years old. Portable refrigerator and full equipment of machinery and tools. Dwelling house in rear of store which rents for \$15 per month. Address No. 390, c-o Michigan Tradesman. 390



CONSIDER THIS OPPORTUNITY—Fine brick building, city water, electricity and furnace. Rents for \$40.00 a month with lease to suit purchaser. Stock and fixtures today about \$9,500, and reducing rapidly. Yearly business \$55,000 to \$60,000. Owner retiring. Store located in fine factory district. This is a real buy—our books are open to prove. Must act quickly. North Side Mercantile Co., Big Rapids, Mich.

COUNTRY STORE—Doing a fine business on good corner. Has nice living apartments, good garage, gasoline pump of latest design on front porch, general stock of goods. Will sell buildings, land, stock and fixtures at just about price of buildings, \$4,500. NO TRADES. Address No. 382, c-o Michigan Tradesman. 382

CASH For Your Merchandise! Will buy your entire stock or part of stock of shoes, dry goods, clothing, furnishings, bazaar novelties, furniture, etc. LOUIS LEVINSON, Saginaw, Mich.

Pay spot cash for clothing and furnishing goods stocks. L. Silberman, 1250 Burlingame Ave., Detroit, Mich. 566

For Sale—Flour, feed and grocery business doing a fine business. Also buildings and real estate. Located on finest corner in the city. 87 feet on main street, 180 feet on side street. Store building 22x100. Hay barn, two small warehouses, large store shed, small store building on corner occupied as a millinery store. Good reason for selling. Address No. 208, c-o Michigan Tradesman. 208

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

TAKING INVENTORY

BARLOW BROS. Grand Rapids, Mich. Ask about our way

MANAGER—Hotel manager wanted to manage Hotel Chippewa, Manistee, Michigan, 150 rooms, modern. Must be thoroughly experienced in culinary department. Would allow manager to purchase some stock in operating company. Wonderful proposition for right party. Address, with references, Gus Kitzenger, President, Hotel Chippewa, Manistee, Michigan. 392

FOR SALE—Stock of men's clothing, shoes, and furnishings in one of the best small towns in Michigan. Stock and fixtures will inventory about \$9,000. The best trade and the best store in town. Long established business. Good reason for selling. A good opportunity for somebody. Can reduce stock if necessary. Address No. 391, c-o Michigan Tradesman. 391

Kept awake by rattling windows

Keep the Cold, Soot and Dust Out

Install "AMERICAN WINDUSTITE" all-metal Weather Strips and save on your coal bills, make your house-cleaning easier, get more comfort from your heating plant and protect your furnishings and draperies from the outside dirt, soot and dust.

Storm-proof, Dirt-proof, Leak-proof and Rattle-proof

Made and Installed Only by

AMERICAN METAL WEATHER STRIP CO.

144 Division Ave., North

Citiz. Telephone 51-916 Grand Rapids, Mich.

Holiday Chocolates

IN FANCY PACKAGES

Putnam's **LOWNEY'S** *Paris*

ORDER EARLY WHILE THE LINES ARE COMPLETE

PUTNAM FACTORY

MANUFACTURERS AND DISTRIBUTORS

GRAND RAPIDS, MICH.

Entire Stock and Fixtures, Also Lease

—of—

Economy Cash Grocery, of Muskegon

Will be sold at Public Auction for cash to the highest bidder,

At No. 15 Terrace Street, Muskegon.

Monday, November 26th, at 2 P. M.

For particulars regarding inventory, etc., address:

Matt N. Connine, Trustee, 403 Union Bank Bldg., Muskegon, Michigan. Telephone 2328.

New Drug Store—Memories of Long Ago.

Onaway, Nov. 20.—T. Gronseth has opened a fine drug store in the Warnock-Johnson block, carrying a complete line of drugs, toilet articles, candies and cigars. Mr. Gronseth is a registered pharmacist and his prescription department is complete with a fresh new stock.

It is legally lawful to kill deer in the lower Peninsula during the open season, but is it morally lawful? Why must we kill? Are we not suffering the penalty from the effects of depleted game birds and animals? Fires have destroyed the natural covers for game and are affecting the trout streams as well. Trout have a dislike for open water. They prefer the shady pools and the protection of the old logs and flood-wood. Would it not be much more real pleasure to allow the wild game to propagate until such a time as the country would be replete with all kinds of living animals? Think of the joy of driving through the country and while feasting the eyes upon the beautiful scenery at the same time enjoying the novelty of seeing the deer, rabbits, pheasants, partridges and quail as you would in the parks where they are protected. Again why should we kill? The writer was asked to step to the door and photograph a big buck which was lying on the running board of a car last week. We naturally refused. There was no pleasure in taking the picture of a dead deer; death is sad enough without being photographed. On one of our tramps early this fall we came upon a doe and her fawn and her fawn hidden in the brush. We came so close upon them that when they became startled and ran the sight was really worth photographing and far more beautiful and tempting than a desire to murder them. Let's think it over.

We notice in Maxey's contributions from Boyne City the mention of the old Bellamy Opera house and we begin to prick up our ears, for it takes us back nearly forty years. The writer remembers when this building was erected in our home town in Lake county for a roller skating rink about the year 1884 when Luther was a boom town; lumbering and pine timber was so plentiful that it seemed inexhaustible. We sat in the gallery the first opening night of the rink, unable to obtain skates, and watched 100 green skaters attempting the art, for it was a new art at that time, and it was a sight to behold. Polo teams were organized later and many a rough game played and during our last visit to Boyne City we enjoyed a good visit with our old friend, Charlie Bellamy, and feasted our eyes on the pictures hanging in his office of the old polo team, the players being so well known to us, many of whom have since passed to the Great Beyond.

It seemed so good to see the interior of this old building looking so natural after being re-erected in another town; the same old stage and settings. Together with many other pleasures and contests, the writer received a fall and a broken leg in consequence. Many an amateur drama was staged from this old platform, together with political speeches during Presidential campaigns. Yes, Charlie was a young man then and, if he would confess, might relate many an act performed behind the scenes that he would not attempt now. This is also where our old friend and actor Bob Sherman made his first attempt at theatrical work in one of our amateur plays and the only one in the company who stuck and gained fame as an actor. It is a treat to visit the old playhouse just the same, for it brings back the good old days.

When Frank Craig, our photographer, was married twenty-five years ago Nov. 16, he was a fine

looking young man and his bride an exceptionally fine looking girl, according to the photos they exhibited at their silver wedding anniversary held in the W. B. A. hall last Friday night. Of course, the couple were re-married in the presence of seventy-five guests, who gave them a time that will be remembered for another twenty-five years at least. The presents were numerous and the toast-mistress with her witty toasts and readings drew forth responses that kept the crowd entertained until 2 o'clock a. m. Frank has been one of our popular business men for a number of years and the photograph work that he puts out is of high class.

The Onaway Lumber Co. is preparing for a good winters' run. It is putting men in the woods and expects to stock sufficient logs to keep the mill running all Summer. The stock sheds are filled with interior finishing material, wall-board, roofing and everything that enters into the construction of good houses and, according to all appearances, the demand is in keeping with the supply. Squire Signal.

Maxy Takes Senator Ferris to Task.

Boyne City, Nov. 20.—We were surprised to see in the Detroit Free Press of Sunday, Nov. 18, this headline: "Ferris Sees Dry Failure. Dope Will Hold Sway if Rum is Cut Off," and in the body of the "Special to the Free Press," supposedly quoting the Senator, "The important thing is the appetite. As long as it exists, man is going to satisfy it, and if he can't get one thing, he will take another."

To say that one of the idols and ideals of our life is torn from its place of honor is putting it mildly. We never expected to hear anything different from his running mate in our senatorial delegation, but from Ferris, if he said such a thing, it was a shock.

Ferris has had a high place as an educator for over a generation. His pupils are scattered widely through the State and Nation and he has been a power with the youth of Western Michigan. Why he should have stultified himself by such a statement at this time is beyond comprehension. If we did not know the Big Rapids and Mecosta county of a generation ago so well, we could accept his attitude with better grace. If Ferris had not the experience he has, as educator, in a wide open town we could excuse his standpoint, but there is no excuse except that of catering to a supposedly strong sentiment, and even that as against the best interests of his followers, his pupils.

A generation ago Big Rapids was no different from any town "on the line," as the G. R. & I. R. R. was called. Saloons and their attendant brothels were numerous and wide open, inviting the youth of both sexes to the most bestial debaucheries. How many wrecks of human souls we have known to come out of those portals of hell it would be hard to enumerate, but we do know that this man had his troubles in plenty with these same hell holes and the blind pigs and gambling places that were their concomitants.

We think it is time that some of our leading journals took the matter of the "good old saloon days" up, cleared away the veil of romance and placed before the rising generation the rotten and disgusting fact as they were. The infamous fact is that our Senator from Big Rapids as an educator of youth absolutely knows these things as no other person, outside of the saloon business, can know them. There is not the slightest excuse for Ferris' statement, because he knows better.

Hugh Gray is coming up here this week to find out just how much we think of him and his work, especially his work, reduced to the coin of the

realm. We expect that he will find the usual condition of things—some who swear by him and the Resort Association and some who swear at them both—but we surmise that a large majority of the latter are those who expect the Lord to answer their prayers while they sit in the shade and snooze. Boyne City has received all out of the Resort Association that we deserved or paid for. More, in fact, for we have had our full share of the tourist business this past season.

Our nimrods are returning from their annual vacation in the North. yawns, but we can guess that they will be just as big and just as praisable as usual. It has been just as uncertain, finding any one of a certain bunch in his place of business, the past week as it was the first of May. By the way, one of our good friends is reported to have made a very successful catch in Traverse City but is liable to a heavy fine from the game warden. Got the wrong kind of a dear Maxy.

Give T-A-D Co. Chance To Deal Fairly.

The Tradesman recently received a complaint from a Dorr merchant regarding the T-A-D Co., which purports to do business at 508 South Dearborn street, Chicago. The alleged business consists in the sale of advertising cards at \$3 per thousand, which are exchangeable for alleged silverware. If honestly conducted and carried out in good faith by both scheme seller and merchant, such a plan might work out advantageously, but when the men who are sent out to secure orders for this system obtain the orders by misrepresentation, the merchant loses confidence in the scheme at once and usually refuses to go ahead with the deal. This immediately evokes a series of stereotyped threatening letters from the scheme seller, who evidently assumes that the merchant is undertaking to evade an honorable obligation, whereas the blame rests wholly with the crook the house sends out to secure the orders. A case in point is described in the following letter, sent to-day to the concern above named:

Grand Rapids, Nov. 21.—A week ago last Monday I was in Dorr and called on Fred Herb. He showed me your outfit and expressed great dissatisfaction over his dealings with you.

He said your agent approached him with the initial statement that he never sold the scheme to but one person in a town and would not place it in the hands of any other dealer within five miles of Dorr.

As soon as he closed with Herb he went to a garage a block away and sold the scheme to the owner.

Then he went to Herps—three miles North of Dorr—and sold it to the merchant located there.

Under the rulings of our Supreme Court, orders obtained by false representations of this character are null and void and cannot be enforced by resort to legal procedure.

I told Mr. Herb that if the facts were in accordance with his statement, his signature to your agreement had no significance, because it was obtained by fraud.

Under the circumstances there is only one course open for you—to return Mr. Herb the money he paid your agent in advance and take back the goods you sent him.

If you mean to deal fairly and honestly, you will duplicate this method of settlement in the case of all sales your agent succeeded in making by fraud and falsehood; fire

the crook who sent you the orders and apologize to the trade for having such a rascal in your employ. You can do the latter through the columns of the Tradesman without cost to you.

I am writing this frank letter on the assumption that you undertake to deal fairly and that you propose to live up to the letter and spirit of the inducements your agents made to secure the signatures of merchants to your orders. Unless you are willing to do this, I will feel it my duty to warn my mercantile friends not to have any dealings with you under any circumstances, through our Realm of Rascality department, because no matter how honorable your intentions may be, you cannot accept orders obtained by fraud without becoming an accomplice in an unlawful and wholly indefensible act. On the rapidity with which you take action in this matter will largely depend the conclusion I must form as to your real character.

E. A. Stowe.

Late News From Michigan's Metropolis.

Detroit, Nov. 20.—The third of a series of trade promotion trips to be conducted by the Wholesale Merchants' Bureau of the Detroit Board of Commerce this year will be taken to Adrian, Tuesday, Nov. 27.

The Detroit party will leave Detroit at 10:25 a. m. city time in a special car over the Wabash Railroad, arriving in Adrian at noon. The party will immediately go to the Lenawee Hotel for luncheon. The afternoon will be spent in calling on customers and prospective customers and at 6 p. m. dinner will be served to the business men of Adrian and surrounding territory in the gymnasium of the Y. M. C. A. An excellent program has been arranged and it is expected that not less than 30 or 35 business men of Detroit will make this trip.

The cost of this trip will be \$25 per representative, and anyone wishing to send an extra representative may do so by paying the actual expense such as transportation, meals, etc. The executive committee urges that invitations to the banquet be sent to customers direct.

Real, constructive work is being planned for this winter by the Controllers Group of the Retail Merchants Association of the Detroit Board of Commerce. It is the aim of the group to take up pertinent subjects on retailing and to bring out the best points raised during the discussions as recommendations for standard practices.

The recently elected officers of the group for the coming year are:

President—T. Pitkethly, Himel-hoch Bros. & Co.

Vice-President—E. B. Shick, Crowley Milner & Co.

Secretary-Treasurer—Mrs. E. M. Bland, L. B. King & Co.

In addition to the officers, the following are on the board of directors:

I. S. Solomon, Trumbull Market Department Store.

W. F. Mohrhoff, Frank & Seder.

A. R. Clextion, The Ernst Kern Co.

E. C. Stephenson, J. L. Hudson Co.

C. B. Clark, counsel, J. L. Hudson Co.

At the last meeting of the group the subject discussed was "Returned Merchandise" and the best methods of dealing with this from the accounting point of view. Several stores, it was brought out, hold unpaid refunds as a memo until paid. This uncovered the fact that merchandise is not charged to the department until this is done. A definite recommendation was made that unpaid cash refunds, where the cash is not refunded immediately, be set up on the books as a liability, and recharged to merchandise at once.