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GRAND RAPIDS
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MICHIGAN TRADESMAN

PUBLISHED WEEKLY TRADESMAN COMPANY, PUBLISHERS EST. 1883

Forty-first Year

GRAND RAPIDS, WEDNESDAY, JANUARY 9, 1924

Number 2103

S U C C E S S

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It's doing your job the best you can
And being just to your fellowman;
It's making money, but holding friends,
And staying true to your aims and ends;
It's figuring how and learning why,
And looking forward and thinking high,
And dreaming a little and doing much
It's keeping always in closest touch
With what is finest in word and deed;
It's being thorough, yet making speed;
It's daring blithely the field of chance
While making labor a brave romance;
It's going onward despite defeat
And fighting staunchly, but keeping sweet;
It's being clean and it's playing fair;
It's laughing lightly at Dame Despair;
It's looking up at the stars above,
And dreaming a little and doing much;
It's struggling on with the will to win,
But taking loss with a cheerful grin;
It's sharing sorrow, and work, and mirth,
And making better this good old earth;
It's serving, striving through strain and stress,
It's doing your noblest—that's Success.

Public Reference Library,
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More Miles *per* Gallon- *Lower* Hauling Costs

ONE of the easiest ways for you to reduce the cost of operating your automobiles and trucks, is to use a gasoline which gives more miles per gallon. Fuel is one of the most important items of expense. An addition of only one more mile, from each gallon you now use will reduce your fuel bill from 6% to 25%,

a substantial saving during the course of the year.

It is possible for you to secure this saving if you will realize that there is a difference in the many brands of gasoline, just as there is a difference in the quality of the other products which you buy.

Other car and truck owners have found that

RED CROWN GASOLINE

gives more power, more miles per gallon than do many other brands of gasoline. The reason for this is obvious. Red Crown is made for only one purpose—to produce *power* in the modern internal combustion engine. Red Crown is made to definite specifications, determined after a careful study of all factors necessary to

make your engine function properly. Consequently there is not a wasted drop of Red Crown. It gives your machine a quick start, an easy pick-up, and all the power your engine will develop.

More miles per gallon mean less cost per mile. Decide now to use Red Crown and reduce your hauling costs.

“What Is Good Gasoline?”

Realizing the importance to the truck owner of a clear knowledge of what constitutes good gasoline, we have prepared a booklet in which the subject is discussed in simple, non-technical language. Now in its fourth edition, the booklet is regarded by many as a valuable addition to their business library.

A copy will be sent you with our compliments if you will request it on your letterhead. Address our nearest branch office or write direct to



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MICHIGAN TRADESMAN

GRAND RAPIDS
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Forty-first Year

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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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in advance.

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OUTLOOK FOR COTTON.

It is now generally agreed by the cotton trade that the present stocks of domestic cotton will be exhausted by the time a new crop has been made. Notwithstanding occasional reports of mills closing down in textile centers, consumption continues to be heavy, and one of the big questions confronting dealers in finished goods is what will happen when present stocks, made up when the raw material was cheaper, are exhausted and higher prices are inevitable. Guesses at the probable crop for next year are already being made, but at this date, of course, mean nothing. Only one thing may be affirmed with certainty, and that is that present prices are going to stimulate heavier planting in the coming spring. Just how much the acreage can be extended will depend on the labor supply, which in some sections of the belt is reported as inadequate, owing to the migration of large numbers of negro tenants to the industrial centers of the North. Unless a more effective remedy for the weevil is found the final yield, even with a larger acreage, is highly problematical, as the behavior of the crop pest is largely dependent on the vagaries of the weather. The plan of the Department of Agriculture to issue reports on the condition of the crop twice a month next year may serve to keep the market better informed as to prospective yield and keep prices somewhat more stable than they have been during the present crop year.

Quotations cannot be advanced without limit because of the setback which is bound to occur when prices get beyond the point where a profit can be seen in manufactured goods. For certain special uses, like automobile tires and rubberized fabrics, the higher cost of cotton will be no deterrent, because any advance in price in this particular component can read-

ily be absorbed in that of the finished product. So, also, in the case of the very finest and flimsiest of fabrics where the labor cost is the main ingredient, the price of the raw material will not cut much figure. But in the mass of manufactures of cotton, woven or knit, which use so large a percentage of the fiber, the cost of the raw material is of the essence of the thing. How far such cost is likely to affect production is not yet clear. The mills have been curtailing of late in order to find out what kind of demand they are likely to encounter. They will get a better line on this after the dry goods jobbers meet here in the middle of the month. But they do not look for any great rush. Meanwhile, gray goods are moving rather slowly, with second hands offering slight concessions. A larger demand would have the tendency to make prices firmer. Hosiery and knit underwear are dull, the former more pronouncedly so. Openings of knit outerwear were had during the past week with some success.

DEATH OF JUDGE HATCH.

Hon. Reuben Hatch died at his home in Detroit last Thursday, as the culmination of an illness lasting about two years. The funeral and interment were held the following day at Traverse City, where the remains were laid beside those of his wife.

Judge Hatch was one of the most dependable men the legal profession ever developed. His word was never questioned. His fidelity to his family, his friends and his clients were outstanding features of his long career. He always studied his cases so thoroughly from both sides and looked up his authorities so carefully that in hundreds of instances his opponents were so overwhelmed by his answers to their pleas that they seldom ever noticed their cases for trial. Whenever he obtained a verdict for a client it was seldom set aside by a higher tribunal, owing to the thoroughness with which he tried every case, based on painstaking study of every phase of the controversy before it received attention from judge or jury. No attorney ever achieved a better record in the Supreme Court than Judge Hatch long enjoyed.

The same thoroughness which characterized his work as a lawyer was noted in every feature of Judge Hatch's daily life. As a citizen he was always on the side of law, order and good government. As a Christian gentleman he was an outstanding exponent of the highest standards of living, thinking and expression. He never disappointed his friends nor gave his enemies—if he had any—cause for rejoicing. He pursued the tenor of his way without ever swerv-

ing from the path of duty or departing from the highest ethical, professional and moral standards.

Courtly in manner, just in his conclusions, generous in his attitude towards others, firm in his friendships, faithful to himself and to every one with whom he came in contact, Judge Hatch had every reason to look back over his well spent life with complacency and satisfaction and to view the future with the calmness of a Christian and the courage of a stoic.

WOOLS AND WOOLEN GOODS.

No wool sales of consequence occurred abroad during the past week, except minor ones in New Zealand, where Germans were the principal buyers. Later in the month the auction sales of colonial wools will be resumed. In this country some scattered buying of domestic sorts is reported, but there is no snap to the business. Much depends on the response to the offerings for Fall fabrics which are set to occur about the middle of the month. Buying of men's wear fabrics for Spring has been a distinct disappointment and, in consequence, much woollen machinery is idle. Women's wear cloths have made a better showing. Interest in the trade continues to center on the forthcoming openings and there is much speculation on how big the rise in prices will be. The better opinion seems to be that the advance will not be strikingly large, most guesses putting it at between 7 and 12 per cent., depending on the fabric. If the customary course is followed the rises will be less in the staples than in the fancies or novelty goods. A slight advance should not be much of a deterrent to buying on the part of the cutters-up. The latter, however, are likely to be rather dilatory in putting in their orders, except for sample pieces, until they have sounded out the retailers as to their buying policy. These retailers, in many instances, are not yet prepared to announce this because the season has not been as helpful to them as they had reason to expect. Just now the retail clothiers are trying to empty their shelves by means of clearance sales. Some of them, too, have quite a lot of Spring suits which they would like to get rid of before ordering for next Fall.

Panama tolls have mounted to nearly \$23,000,000 a year—about \$10,000,000 above the figure reached for 1922. Since the waterway was opened, despite the commercial asphyxiation and paralysis of war time, the net profit of operating "the big ditch" has exceeded the expectations of those who planned it and brought confusion to those who predicted fiscal disaster. But the calamity howlers disappeared before the facts could silence them.

DEPENDS UPON THE PURPOSE

The recent court decision putting an end to the combination of cement manufacturers appears to have had a disquieting influence in certain official quarters. The cement people were enjoined from distributing information as to stocks on hand and other data, and the inference is drawn that this means it is illegal to collect and distribute statistics of production in lines of industry generally. It is difficult, however, to see how such a far-fetched interpretation can be sustained. Intent, purpose and effect have always to be taken into account if "the letter of the law which killeth" is not to be followed. In the case of the cement makers the gathering and distribution of statistical matter were only a means to an end, and this end was the raising of prices to consumers by combined effort. Output was regulated and the country parceled out in zones to help this result. The purpose and effect were clearly in violation not only of the anti-trust laws but also of all the laws against monopolies since the time of Queen Elizabeth. If a decision in a case like this were interpreted to mean a ban on the general collection and circulation of production data and stock on hand, it would mean that not even the figures of the wheat or cotton crop could be made public. A mere statement of this indicates it to be a case of what logicians are wont to call a *reductio ad absurdum*. It can't be made to work.

Two hundred dollars for a word. That price would be enough to tempt any outliner of history or re-writer of the Bible. But the word is wanted for a purpose. It must "Stab awake the conscience of the lawless, scoffing drinker." It is proverbial that a word to the wise is sufficient. But will a word to the inebriated be enough? The flood of language that has been released to induce people to abstain from liquor exceeds the output of the distilleries and breweries. It is hard to imagine the one word that will shame those who flout the law into compliance with it.

Even the floating dust of factories, mills and mines, harmless in itself, proves a menace to the workers in modern industry. "Dust explosions," such as destroyed twenty persons or more in an Illinois starch plant one day last week, are common enough in cotton gins and about grain-threshing machines. They are so numerous that the Department of Agriculture for years has investigated, studied and experimented with ways and means to prevent them. Given the right conditions of dry and inflammable particles and a single leaping spark may change this dust into a high explosive and make a shambles of a shop or mill.

FIFTY YEARS AGO.

When Grand Rapids Had Twenty Thousand Inhabitants.

Written for the Tradesman.

Ordinarily the old adage is true, "The shoemaker should stick to his last." However, flying in the face of this bit of the wisdom of the ages, I, in 1873, sold out to my brothers my interest in the dry goods firm of Foster Brothers and went to Grand Rapids to start a literary newspaper, which was christened the Saturday Evening Post.

What I didn't know about my new occupation would have easily filled a book. But, fortunately for the success of the new enterprise, I did have horse sense enough to secure the services of capable men to supplement along other lines whatever ability I might have had along the business side of such a project. For the foreman of my composing room I took with me from Terre Haute, Ind., Harvey Carr, than whom there was none better, and who has been another case of a shoemaker deserting his last and "making good," for he long served your community so successfully as its Chief of Police as to attain National reputation.

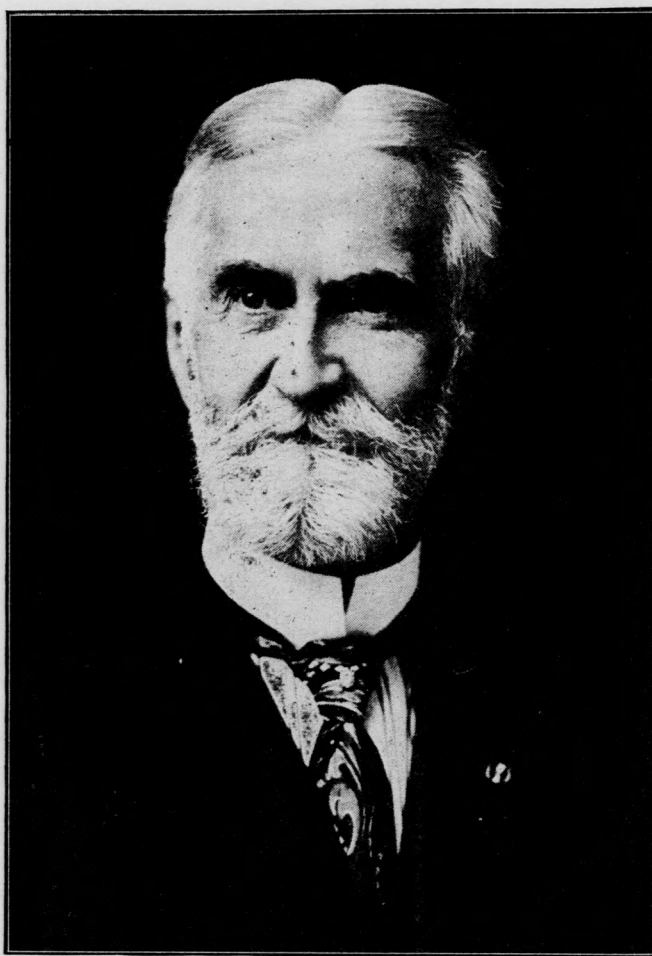
As my assistant editor, I wisely chose William M. Hathaway, even at that time a man of much experience as a writer, a practical printer as well, a tremendously hard worker and a man of high ideals. His assistance and council were of the highest value to me. To these two men were due a very large share of the credit for the success of the new enterprise from the start. At. S. White and A. B. Tozer were also at times paid contributors to the news or to the literary department of the paper.

The first number of the Saturday Evening Post was issued October 4, 1873, just a few days after the breaking out of the great financial panic of that year—not a very propitious period for launching any kind of a new enterprise. At that time the genus "newsboy" was unknown to your city. I had guaranteed my advertisers a circulation of 2,500 copies and had arranged for that number of papers for my first issue. I hadn't the name of a single subscriber in my office. It was up to me to find some method of getting rid of my wares. I had some circulars stricken off, advertising for 150 boys who were willing to make \$1 each the next Saturday afternoon, selling copies of the new paper, the Saturday Evening Post. I told them to get their parents to start them in the business by a loan of 10 cents, for which they could purchase four papers and sell them for 20 cents, and then come back to the office and get eight papers and sell them for 40 cents. These circulars I had distributed among the boys at the close of school Friday afternoon. At 2 p. m. Saturday, the Arcade, where my office was located, was filled with a crowd of boys to the number of a hundred or more. I took them up into vacant rooms on the second story and told them how to proceed, that they would all be sold their papers before anyone would be

permitted to go out upon the street, that all might have an equal chance, and that they should all get out on Canal and Monroe streets and cry out "Saturday Evening Post, 5 cents," at the top of their voices and that the boy who yelled the loudest would sell the most papers. Scarcely ever was such a mob let loose upon a surprised community. People ran out of their stores to see what was the matter. They sold for me that afternoon the entire 2,500 copies of my first issue, and the newsboy had come to Grand Rapids to stay. How quiet and almost lonesome our streets would now be without them.

From that first copy of the Post I gleam the following items of interest: Grand Rapids was a city of fully 20,000 inhabitants. A. B. Turner was its postmaster and Frank Godfrey his as-

suming the Lakeside Weekly at Muskegon. Moses V. Aldrich declined to be a candidate for Congress. Nathan Church, of the Times, had just returned from a visit to Boston and announced his resumption of his editorial duties in a double lead editorial. Henry Fralick was president of the school board. Rev. J. Morgan Smith was writing a letter each week for the Sunday Democrat under the signature of "Corks." Miss M. L. Coe, a teacher in the public schools, whom you will remember as a woman of great force and character and of much ability, had a letter in the Post in which she criticised the difference in salary paid to men and women for the same class of work. The Board of Education was in the throes of a great battle between its members because of a report made by its Text Book Com-



Colonel David N. Foster.

sistant. Free delivery of mail matter had just been established and 2,400 letters were being delivered daily, the statement being made that that was nearly double the number being delivered at Columbus, Ohio, and Kansas City, Missouri, which cities had also just been given the carrier system. The postoffice authorities were bragging on selling 75,000 stamps in a month and on yearly receipts for the entire office of \$70,000. Mayor Peirce was in office and inclined to assassinate any editor who in spelling his name got the "i" before the "e". E. B. Fisher was the local editor on the Eagle, with Albert Baxter as the editor, the latter being mentioned for nomination to Congress to fill the vacancy caused by the recent death of Wilder D. Foster. W. F. Conant was editor of the Democrat and M. H. Clark, publisher. A. B. Tozer was

mittee in favor of supplanting Webster's unabridged dictionary with that of Worcester's. The city had eighty lawyers, one to every 250 inhabitants. The Eagle Hotel was being raised nine feet to the new level of Waterloo street. Sweet's Hotel was soon to be elevated to the new level of Canal street. The toll bridge over the Grand Rapids river at Bridge street was earning handsome dividends. Smith & Morton were putting up the new hotel at the corner of Monroe and Greenwich streets, but no name for it had been selected. "Town Talk," afterwards dubbed "T. T.," made his bow to the public in his first communication. The city budget was \$120,000, the general fund being but \$45,000. Evidently the poor was with you always, for \$20,000 was appropriated to the poor fund. Dr. C. H. Maxim in a communication scored

Dr. Holland, editor of Scribner's Monthly, for writing as follows: "There is no true woman living who, when she gives herself away in marriage, does not rejoice in the ownership that makes her forever the property of one man." How would the 20th century woman like that kind of talk? The "Fair God," by Lew Wallace, it is noted, "is receiving much caustic criticism, but sales of the book are large and numerous persons have commenced the task of actually reading it through." Reference is made to the fact the "the homes of six of our wealthiest men—Hon. M. V. Aldrich, W. B. Ledyard, R. E. Wood, E. T. Nelson, Judge Withey and the late Hon. W. D. Foster—reside on the block bounded by College avenue, Cherry, Fulton and Union streets. There is not another block of ground in the city that represents more wealth, brains and comfort." Hathaway wrote that. Gold was worth 108½, specie payments not having been resumed. Appraised values of real estate in the city were less than four millions and total taxables less than five millions. Grand Rapids had just commenced using something beside wood for fuel and 2,500 tons of coal were being consumed yearly.

I might go on Mr. Stowe, to recall other items of that first issue, but I have given you enough to show you where there was quite a batch of news in it.

It is always a delight to me to look back on my four years of life in Grand Rapids. I found my wife there, the principal of your Training School and also the principal of your Fountain street school. As a young woman she had made two vows—one that she would never marry a widower, the other, that she would never marry a man who would take her to Indiana to live. She did both. I said to her: "We will go to Fort Wayne to make our money and then we'll come back to Grand Rapids to enjoy it." But we found our home so delightful in what we soon came to regard as, "Dear Old Fort Wayne," that we never returned to your goodly city, which, however, I shall always hold in fond remembrance.

David N. Foster.

The Greek king, "sick of the King business," wants to go to California, far from the maddening crowd at Athens, to run a fruit ranch. Undoubtedly he has in wistful contemplation the example of the Prince of Wales and the latter's establishment on the prairies of Alberta. If he were like the exiled King in "Huckleberry Finn," he might find the simple life he seeks, "loaf and invite his soul" on a raft in the Mississippi. Different monarchs seek different things and, in view of the mercurial temper of the factions among the Hellenes, George may consider himself fortunate that he is pensioned and free.

Save your latest catalogs and keep them in an orderly arrangement where you can find what you want when you want it. They will save you many a letter and help you to hold sales.

Proper Function of the Retail Merchant

It is generally conceded that the prime function of the retail merchant is to act as the buyer for his community. He is not supposed to be the public speculator. There is a world of difference between buying and speculation. Buying is a necessary part of merchandising. Without buying there can be no selling. Speculation, on the other hand, is a personal pastime, which has no place in retail merchandising.

The proper buying of merchandise by the merchant is not speculation. It is business. It should be based on what careful consideration, backed by accurate records, indicates will be sold within a reasonable period. There is, of necessity, some small element of chance, but it is a legitimate element reduced to the minimum.

The conduct of a merchandising business is not all one-sided. It entails responsibilities as well as profits. The merchant owes something to his community, as well as to himself. No man has a moral right to a place in the chain of merchandise distribution, either as a retail merchant or a wholesaler, unless he is willing to carry the stock his trade expects him to carry. Otherwise he would not be fulfilling his function as a buyer.

Naturally the merchant is interested in his stock turnover. It is only right and proper that he should be. Turnover, however, should never be used as an excuse for cutting down the range of merchandise which his community has a right to expect him to carry. The customer is entitled to consideration—to a legitimate choice of goods. It doesn't mean duplication of lines, but it does mean that the general field should be covered and that the lines carried should be fairly complete.

The manufacturer who has produced a worthwhile product, carrying a fair profit, and who has created a market for that product, is likewise entitled to consideration, unless he has established a policy which enables him to play into the hands of the chain store, to the detriment and possible destruction of the community grocer. On staple lines, where goods must be manufactured in advance of the season, he is entitled

to reasonable advance orders from the distribution of those lines. Placing advance orders for merchandise which the merchant knows he must have when the season arrives is not speculation. It is good business.

A complete stock, well displayed, is often the strongest invitation to buy. Likewise the lack of one staple item in a merchant's stock may mean the loss of several good customers, and the cost of stocking that item is infinitely less than the cost of replacing those customers.

The successful merchant of the future must pay particular attention to his present and prospective customers, because those customers are going to receive more than passing attention from his competitors, local and otherwise. He must study his trade territory more carefully, with a view to discovering the wants and needs of its people. He must learn more about their likes and dislikes, their work and their hobbies, and the merchandise they can use to advantage in their work or their play. With this information he can cut the risks of buying to a minimum and eliminate speculation and guesswork.

Practical buying is impossible without accurate knowledge of conditions and prices. Common sense demands that the merchant should know about conditions which have a bearing on either the price or the market of the goods he sells. It is not always a question of raw material prices or manufacturing costs. Neither does it depend entirely upon the status of some one agricultural product. Supply and demand are to be reckoned with and the general buying power of the country. High costs of labor are to be considered, as well as fundamental conditions of the country as a whole. Fortunately, fundamental conditions to-day are sound and business prospects for 1924 are good.

There are at least four factors involved in the high cost of merchandise distribution: Over-buying, buying at the wrong price, under-buying and poor selling. Each adds its toll to a merchant's overhead and reduces his profit. If you are to sell profitably, you must buy intelligently, but you cannot sell at all unless you first buy. No merchant ever made a profit by being out of the merchandise his community needed.

WORDEN GROCER COMPANY

Grand Rapids
Kalamazoo—Lansing—Battle Creek

The Prompt Shippers



MOVEMENT OF MERCHANTS.

Traverse City—Bruce Johnson succeeds H. W. Simpkins in the grocery business.

Detroit—The Gordon Shoe Co. has increased its capital stock from \$10,000 to \$30,000.

Detroit—Harry Zabirin has bought the grocery stock of Jordan Gotcheff, 5983 Trumbull.

Fremont—Edward Richardson succeeds W. A. Tibbitts & Son in the grocery business.

Bay City—The Kehlman Electric Co. has increased its capital stock from \$150,000 to \$200,000.

Maple Rapids—Richards & Kidder have opened a modern bakery, confectionery and cigar store.

Detroit—Barnett's Bazaar, 908-12 Michigan avenue, is closing out its stock of men's furnishings.

Detroit—S. Polka has sold his grocery and meat market, 11426 Van Dyke avenue, to Jos. Wojtczak.

Detroit—The confectionery stock of Roy Moffett, 2019 Second boulevard, is now owned by Theodore Law.

Detroit—Geo. Dassios has bought the Green Mill Confectionery, 1026 Farmer street, from Peter Cavouris.

Negaunee—LaVerne Seass, landlord and owner of the Breitung hotel, is remodeling and improving the property.

Detroit—The Quo Vadis Bakery and Pastry Co. has bought the bakery at 8559 Jos. Campau avenue from Max Lipska.

Pontiac—The Wolfman Millinery Co., 54 North Saginaw street, has increased its capital stock from \$10,000 to \$20,000.

Detroit—The Palmer Auto Sales Corporation, 711 East Palmer avenue, has increased its capital stock from \$10,000 to \$30,000.

Jackson—The Reliance Automobile & Supply Co., 701 East Main street, has increased its capital stock from \$10,000 to \$75,000.

Highland Park — P. Cholekson bought the Connoisseur Candy Shop, 13304 Woodward avenue, from H. Tsolakides Jan. 5.

Kalamazoo—Fire damaged the grocery store of H. C. Gilman, Hayes Park avenue and James street, to the extent of about \$3,000.

Detroit—George Joseph has bought the grocery and meat market of Hyman Katz, 2301 Cass avenue. The change took place Jan. 7.

Nashville—W. B. Cortright, department store, is closing out his stock at special sale and will retire from trade, owing to ill health.

Detroit—Frank Zdanviwicz is the new owner of the bakery at 4001 Thirtieth street, having purchased the business from John Krzerzkiewicz.

Detroit—The Duplex Haberdashers, 7748 Woodward avenue, are discontinuing their haberdashery line and will do tailoring only in the future.

Detroit—The grocery and meat market at 2601 Beaubien street is being conducted by Hyman Zack, who bought it from I. Auerbach Jan. 4.

Detroit—The Crosstown Garage, 5041 John R. street, has been incorporated for \$5,000. D. M. Ferry, Jr., W. J. White and Thomas F. Bothby are the owners.

Hamtramck—The Economy Fruit Market, 1026 Clay street, is in the hands of Sam Stillwater and others, who bought the business from Frank Merz Jan. 3.

Detroit—Anna Portz is named as owner of the grocery and meat market operated by Edward Portz, 17850 Omira avenue, in a bill of sale recently filed.

Detroit—Weisman & Sons Co., 166 West Jefferson avenue, wholesale jewelry and jewelry notions, has increased its capital stock from \$30,000 to \$75,000.

Negaunee—Ollie Koskinen, grocer and meat dealer, was found dead on the floor of his store, as the result of an attack of heart trouble. He was 36 years of age.

Detroit—The Wayne Storage Co., 3020 Michigan avenue, has been incorporated to handle storage and cartage. The capital stock is \$10,000, paid wholly in property.

Detroit—Earnest J. Lipscombe has bought out his partner, Marjorie Moreland, in the Washington Shop, 1404 Washington boulevard. The firm deals in gifts.

Detroit—Among the incorporations of the week is that of the Wayne Furniture Co., 13831 Oakman boulevard. Sherman U. Blake and others are interested in the business.

Marquette—Fire destroyed the restaurant and building of George Karas, South Front street, entailing a loss of about \$5,000, which is partially covered by insurance.

St. Johns—Stephen Temple has leased the store building adjoining his meat market and opened a grocery store in connection with his market, cutting an archway between the two stores.

Detroit—The J. L. Hudson Co., one of the largest department stores in the country, has increased its capital stock from \$8,000,000 to \$12,000,000 and declared a stock dividend aggregating \$4,000,000.

Lowell—W. S. Winegar has sold a half interest in his drug stock to

William C. Hartman, his registered clerk for the past 16 years. The business will be continued under the style of Winegar & Hartman.

Ludington—The Mason-Chevrolet Sales Co. has been incorporated to deal in autos, parts, accessories, supplies, etc., with an authorized capital stock of \$15,000, all of which has been subscribed and paid in in cash.

Marquette—Harrington & Tripp, clothiers, at the corner of Washington and Third streets, have dissolved partnership and the business will be continued by Joseph P. Harrington, who has taken over the interest of his partner.

Custer—B. F. Brunke, grain and produce dealer at Fountain, has purchased the grain elevator, produce and grain stock of the L. J. Jebavy Co. and will continue the business at the same location under the management of his brother, Edward Brunke.

Lansing—Herman M. Reuffer, for the past five years an employe of the Gregory Tin Shop, 1217 North Washington avenue, has purchased the business of the heirs of the late George H. Gregory and will continue it at the same location under his own name.

Detroit—Lampe & Tanner, 11728 Hamilton, have merged their musical instruments, accessories, electrical appliances, etc., business into a stock company under the same style with an authorized capital stock of \$5,000, all of which has been subscribed and paid in in cash.

Albion—Bruce W. Kinmont, 67 years old, retired Albion business man died last Wednesday from heart trouble, with which he had been ill for months. He recently sold his drug store business, which he had conducted for 30 years. He leaves one daughter, Mrs. Walter Kittenger, of this city.

Detroit—A. & W. Cooper, 6526 Gratiot avenue, have merged their building materials, supplies, fuel, etc., business into a stock company under the style of the Cooper Supply Co. with an authorized capital stock of \$300,000, all of which has been subscribed and paid in, \$16,184.89 in cash and \$283,815.11 in property.

Manufacturing Matters.

Detroit—The Dubrie Marine Motors Co. has decreased its capital stock from \$250,000 to \$50,000.

Menominee—The Northland Motors Co. has increased its capital stock from \$65,000 to \$125,000.

Battle Creek—The United Metal Products Co., 27 Fonda avenue, has changed its name to the United Steel & Wire Co.

Jackson—The Production Machinery Co. has filed a petition in bankruptcy. Assets, \$9,980.74; liabilities, \$19,015.22.

Romeo—The W. Rumsey Co., manufacturer of wool and cotton waste, has increased its capital stock from \$50,000 to \$150,000.

Bay City—The Wolverine Knitting Mills, 120 North Jackson street, has increased its capital stock from \$50,000 to \$100,000.

Detroit—The Guarantee Enameling Co., 1564 Brewster, is now owned by

Charles N. Cage, who took it over from Alex and John Thow.

South Haven—The Pierce-Williams Co., manufacturer of fruit packages, baskets, etc., has increased its capital stock from \$300,000 to \$400,000.

Ann Arbor—The Wire Products Corporation has increased its capital stock from \$25,000 and 8,000 shares no par value to \$40,000 and 16,000 shares no par value.

Detroit—Fred H. McGuire has bought out his partner, Oscar M. Campbell. The business is the Detroit Wholesale Rug Works, 318 East Jefferson avenue.

Detroit—The McAvoy Manufacturing Co., 3711 Grand River avenue, has been incorporated for \$200,000 to make paints and similar products. Delmar McAvoy and G. C. Lendon are two of the incorporators.

Detroit—The Excello Piston Ring Co., 13925 Grand River boulevard, has been incorporated with an authorized capital stock of \$20,000, all of which has been subscribed and \$12,000 paid in in property.

Detroit—The Chrysler Motor Corporation, 12302 Oakland avenue, has been incorporated to manufacture automobiles. W. P. Chrysler, W. Ledyard Mitchell and B. E. Hutchinson are the incorporators.

Hamtramck—The American Rubber Products Co., 3136 Denton street, has been incorporated with an authorized capital stock of \$100,000, \$75,000 of which has been subscribed, \$21,000 paid in in cash and \$50,000 in property.

Detroit—The Standard Service Tool Co., 682-90 Fort street East, has been incorporated with an authorized capital stock of \$100,000 preferred and 10,000 shares at \$1 per share, of which amount \$89,000 and 4,450 shares has been subscribed and paid in in property.

Jackson—The Jackson Reinforced Concrete Pipe Co., with business offices at 601-2 Central State Bank building, has been incorporated with an authorized capital stock of \$30,000, \$15,020 of which has been subscribed and paid in, \$5,020 in cash and \$10,000 in property.

Grand Rapids—The Zoerman Clark Manufacturing Co., with business offices at 308 Grand Rapids Savings Bank building, has been incorporated with an authorized capital stock of \$10,000 all of which has been subscribed and paid in, \$5,020 in cash, and \$4,980 in property.

An armada of a hundred ships, the largest fleet the American Navy has ever assembled is now en route for the winter manoeuvres at Panama. This fleet, unlike the Armada of old, is bent on no destructive purpose. But until the millennial event of universal disarmament, in a world admittedly imperfect, with nations as well as individuals prone to gusts of ungovernable anger and epidemics of unreason, we must be on guard against foes at the gate or even beyond the enringing seas.

It may be the business of the city to keep the pavements clean around your store, but don't leave it to the city. Make it your own affair, and clean them before traffic starts.

Essential Features of the Grocery Staples.

Sugar—Local jobbers hold cane granulated at 9.40c and Michigan beet at 9c.

Tea—The market has been very dull and inactive during the past week, owing to the holiday. There has been an everyday demand, but for comparatively small lots, which the buyer had to have. From now on the tea market will show increased activity and although no actual boom is expected in the near future, prices are strong, as has been reported for several weeks. Some operators are expecting lower prices, but this opinion is not shared by the majority.

Coffee—The demand for coffee during the week has been, so far as first hands are concerned, quiet owing to the holiday intervening. There have been some small fluctuations in the quotations on green coffee futures, but the market for green Rio and Santos sold in a large way and the jobbing market for roasted coffees of these grades remains about unchanged for the week. The demand at the moment is very light. Mild coffees continue unchanged, steady to firm, with a quiet demand.

Canned Fruits—California packs are taken for immediate use but spot goods are preferred to those at the source. Postings show that packers are not free sellers and that their holdings are relatively light as well as being more or less broken in assortment. Pineapple is about steady on established brands but less known packs are easy.

Canned Vegetables—Considerable latent strength is shown in major and minor vegetables, however, as supplies are not excessive, even where there were large packs, as in corn and peas, while in other items which were not up to expectations the situation is even more interesting, and, in view of the moderate jobbing stocks, it is thought that buying during the early part of 1924 will be unusually good. In fact, distributors are rather optimistic as to the future and expect to buy more freely on contract than in the past year, but no one looks for a complete abandonment of the conservative buying policy. Rather, it is apt to be modified toward freer buying, but not along speculative lines. Tomatoes have gained in strength at country points in No. 2s and No. 3s, but No. 10s are not in much demand at the moment and are quiet. Packers' and buyers' labels are both doing better from a quotation standpoint in the two smaller sizes. There is some disposition to buy, but at less than ruling prices. Peas have been firm and all standards of 1923 pack are scarce and are to be had only in resales. New packs have been fairly well taken, but canners and buyers are now less anxious to trade than at the early part of the season. Spot supplies of corn are not excessive, but there is no pressure to sell goods and even less desire to do so at country points. Jobbing requirements are not excessive, while there is some demand for futures.

Canned Fish—Maine sardines have continued scarce and very firm, without any change during the week. It

is practically impossible to get any concessions in this grade of sardines. Other grades show no change and light demand. Salmon is quiet and unchanged. Speaking again of Maine sardines, if the price does not decline and the demand continues as small as it is, the chance is packers will have to reduce their ideas of value.

Dried Fruits—There is some Coast buying of prunes, but it is hard to get the large sizes, which are preferred except in assortments carrying a small percentage of the desired grades. Interest in raisins is largely centered in the expected offering of a new brand by the Sun-Maid at a reduced basis. Sunland label. There is more enquiry for raisins in package and box packs but offers are generally under the market and are refused. Sun-Maid package Thompsons are scarce on the spot, as are 3 crown loose. Apricots have been advanced 1c by the Association, effective Wednesday, on both Sunsweet and Growers brand. The price gain is logical as the market of late has been firmer, due to export buying and relatively light jobbing stocks which need replenishment. Top grade on the spot are almost exhausted and goods to arrive have been sold freely. Peaches and pears are fairly steady in tone but are not selling in a big way.

Salt Fish—The demand for mackerel during the past week has been pretty nearly at a minimum, as fish is not a holiday food. The entire line of salt fish is very quiet, but prices are satisfactorily steady.

Beans and Peas—The demand for all varieties of white beans has been very dull during the week, with prices unchanged. Green and Scotch peas are also unchanged, but rather soft and dull. The whole market is inclined to be easy and in buyer's favor.

Rice—Domestic rice is firm, reflecting conditions at primary points. Supplies are not excessive and there is no pressure to sell, owing to the difficulty in making satisfactory replacements. The turnover is moderate, but average for the season. Foreign rice is firm in tone, but the demand is rather limited.

Syrup and Molasses—High-grade molasses is wanted and is moving out every day at firm prices. The scarcity of better grades is increasing the demand for medium grades. The demand for sugar syrup is quiet, without change. Compound syrup is weaker, showing a decline on most grades of 15 points. The demand is fairly active.

Cheese—The market is very quiet, with a light consumptive demand and increased production. Stocks in storage are reported to be considerably in excess of what they were last year. The price is ruling much lower than it did last year. We are likely to have a better demand from now on, without much change in price.

Provisions—Everything in the smoked meat line is quiet, with a light consumptive demand, at unchanged prices. Pure lard is lower and lard substitutes are quiet at unchanged prices. We are not likely to experience much change in the next few days. Dried beef is very quiet at unchanged prices.

Review of the Produce Market.

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

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

Bananas—9¼@9¾c per lb.

Butter—The market is steady at prices ranging about the same as a week ago. The quality arriving is good for the season. Stocks in storage are the same as they were a year ago. The market is steady on the present basis of quotations and we do not look for much change in the immediate future. Local jobbers here hold extra fresh at 52c in 60 lb. tubs; fancy in 30 lb. tubs, 53c; prints, 54c; June firsts in tubs, 50c. They pay 25c for packing stock.

Cabbage—\$1.50 per bu.

Carrots—\$1.25 per bu.

Cauliflower—\$3@3.50 per doz. heads.

Celery—75c@\$1 per bunch for home grown.

Cocoanuts—\$6.25 per sack of 100.

Cranberries—Late Howes from Cape Cod command \$10 per bbl. and \$5 per ½ bbl.

Cucumbers—Hot house \$4 per doz.

Eggs—The receipts of fresh are increasing as the season advances and meeting with ready sale at prices about the same as last week. The quality arriving is very good. The future price of fresh eggs depends considerably on weather conditions. Storage eggs are reported to be in excess supply and the market is only steady at prices ranging about the same as last week, which are considerably under the cost price. Local jobbers pay 38c for strictly fresh. Cold storage operators feed out their supplies as follows:

Extras	30c
Seconds	24c
Checks	20c

2c extra for cartons.

Egg Plant—\$3 per doz.

Garlic—35c per string for Italian.

Grape Fruit—Fancy Florida now sell as follows:

36	\$3.25
46	3.50
54	3.75
64 and 70	3.75

Grapes—Spanish Malaga, \$9.50@ \$12.50 per keg.

Green Beans—\$3 per hamper.

Green Onions—\$1.20 per doz. bunches for Chalotts.

Honey—25c for comb; 25c for strained.

Lettuce—In good demand on the following basis:

California Iceberg, per crate ..	\$4.00
Leaf, per pound	20c

Lemons—The market is now on the following basis:

300 Sunkist	\$5.50
300 Red Ball	5.00
360 Red Ball	4.50

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

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

100	\$5.50
126	5.50
150, 176, 200	5.00
216	4.50
252	4.00
288	4.00

Floridas fetch \$4.25@4.50.

Parsley—60c per doz. bunches.
Peppers—75c per basket containing 16 to 18.

Potatoes—50@55c per bu.

Radishes—90c per doz. bunches for hot house.

Spinach—\$2.50 per bu.

Squash—Hubbard, \$4 per 100 lbs.

Sweet Potatoes—Delaware kiln dried fetch \$3.25 per hamper.

Tomatoes—Southern grown \$1.50 per 5 lb. basket.

Turnips—\$1.25 per bu.

Gabby Gleanings From Grand Rapids.

Grand Rapids, Jan. 8.—The Hekman Biscuit Co., which has eighteen large trucks on the road, delivering baked goods to all parts of Western and Central Michigan, has purchased a Mack chassis and is having a top constructed which will hold 1,000 cans of baked goods.

The Executive Board of the Retail Grocers and General Merchants Association of Michigan will be held at the Pantlind Hotel at 2 o'clock Thursday afternoon.

Louis J. Koster was in Detroit last week and signed up for the forty-fifth year of continuous service with Edson, Moore & Co. If any other traveling man in Michigan can match this record, Gabby would like to know it.

C. S. Storrs, who was credit man of Casibianca & Son for five years, since which time he has acted as credit man for the John T. Woodhouse Co., has signed with the Sherwin-Williams Co. to cover the paint trade of Grand Rapids and seven counties in Western Michigan.

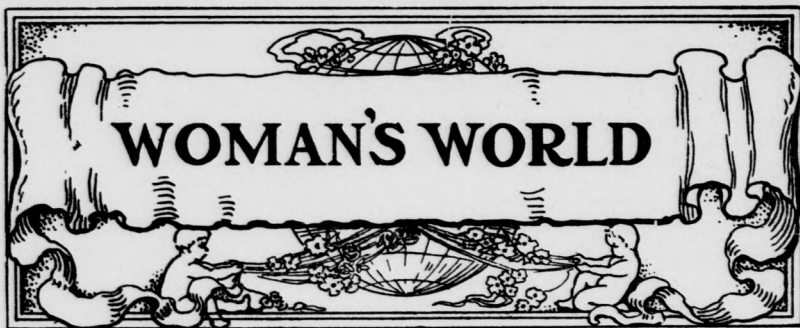
Henry Vinkemulder leaves next week for a trip to Florida and Cuba. He will be accompanied by Mrs. Vinkemulder.

Edward Frick (Judson Grocer Co.) was drawn to serve on a jury in Police Court to-day. He succeeded in getting excused on account of the excited condition of the sugar market. William S. Dunlap (Simon & Dunlap), and C. O. Garrison (R. J. Garrison & Son) both produce representatives of Philadelphia, are in the city to-day.

The January furniture market opened Wednesday, Jan. 2, with a large list of buyers. Up to the close of registration on Saturday, there were registered about 750 buyers and, as usually is the fact, most of the time of last week the buyers spent at the Grand Rapids factories. But starting in with Monday morning all of the exhibition buildings began getting pretty busy and by the close of business Monday there was over 1150 buyers registered and the buying was up to expectations. The present week will be the large week of the market and right off the bat the National Retail Furniture Association started with a meeting every night up to and including Friday evening. A question was put up, "Guess the volume of the amount of furniture manufactured in the year of 1923," and the guess was answered by those who were in position to know that the volume run was over \$580,000,000, which is some furniture.

Adolf Hasse and George Graff, from the Arcadia Furniture Co., were visitors in the market last week looking over their samples in the showroom of the John D. Martin Furniture Co.

The John D. Martin Furniture Co. has made some radical changes in the lines it is showing in its showroom, having dropped the K-D Cabinet line and taken on the Land-Dilkes Co., in its place, both of the factories being in Richmond, Indiana. This factory makes kitchen cabinets. It also dropped the Richmond Furniture Manufacturing Co. lines of wardrobes and cupboards and is selling cupboards and wardrobes manufactured by the William Kopp Co., Louisville, Ky.



What Does Each Room in Your House Say?

Written for the Tradesman.

"Try your sofa over here," my friend suggested. Sure enough, it was much better. But because I had been living with it for a number of years, I never had thought of changing it.

"I have not cared to change my rooms very much," my friend said, "but one day something had to be done in the room where I had a bed-ridden aunt, and we moved her bed from the corner to the other side of the room. At once she exclaimed: 'Oh, how much nicer! Now I can see out of both of the windows when you prop me up in bed.' The last few months of her life she kept talking about how much she enjoyed the new location of things in her room. And we had feared that she would be upset by the change."

I spoke of this to a doctor a while afterwards, and he said:

"Indeed, you have no idea what a difference it makes sometimes with sick people just to shift things about a bit. I could give you the names of one man and two women, nervous patients of mine, whose condition was distinctly improved by simply changing the arrangement of things in their rooms."

One does not have to be sick or especially nervous to be benefited by a new setting of things in one's room. Unconsciously we tire of fixed and habitual surroundings, and a change of arrangement sometimes will be as beneficial as a trip away.

Also, without our realizing it, sometimes the whole air of a room may have over a long period of time an unwholesome influence. One living room that I knew very well was dark in tone, gloomy in its general influence. After much discussion, and despite the objections of the family conservative, it was thoroughly overhauled. Woodwork and walls were changed to a warm cream; gay chintz was put in the windows and over some of the old furniture. The air of the room became cheerful, and it took no stretch of imagination to see the effects of it upon the whole family.

A still more striking instance was that of the effect of simply substituting an inexpensive droplight and moving one table from the side to the center of the room. Immediately the members of the family began to sit about the table in the evenings instead of going out or remaining in their rooms. You could feel the influence of the very slight change all over the house.

The doctor told me more about the

case of the man to whom he had alluded.

"He had always wanted a room of his own," said doctor said, "but being docile had not insisted upon it. Not long ago, while he was away on a trip, by my advice his wife fixed up a room for him, with a desk, some comfortable chairs, chintz of a warm tone and dignified design; the right kind of a lamp, and so on. The man's delight was pathetic, and I tell you it had a most beneficial effect upon his general health."

There are many answers to the popular saying, "Why men leave home," but I am very sure that in some cases it is because they are so much more comfortable somewhere else. The doctor's case is not the only one I know of in which some definite changes in the home arrangements have profoundly affected the family atmosphere.

Make your room speak the words: "Come and sit down a while and rest."

It can be done. I have seen rooms which say that, and I have seen rooms which say: "Oh, dear, no, don't think of sitting down here. This room isn't to sit down in, it is to stand up in and admire. This isn't a room for human beings, it is a museum."

No one cares to stay in such a room. And when the whole house is only a museum, full of "period furniture," or otherwise stiff and formal, the family goes out.

Children feel the air of "hominess" even more than grown people do, even if they do not explain it to themselves. Show me a house from which

the whole family flees to other places and I will show you, most times, a house in which comfort and home atmosphere have been sacrificed to things not half so precious.

Look over your house with a stranger's eye, if you can, and see if you can hear what each room says for itself. It takes a little imagination, to be sure. Try moving the furniture about a bit; ask yourself whether a new chair, or lamp, or curtains might not change the whole atmosphere.

Ask yourself just such questions about your home. About each room in your home. Try some gradual changes. Don't think that because a certain piece of furniture always has been in that corner it must be there until Judgment Day. You don't have to rebuild your house or do any other expensive thing in order to change its atmosphere altogether. First, try asking yourself, "What does this room say to the entering stranger?"

Prudence Bradish.

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Verbeck Enjoys Hospitality of Some Illinois Bonifaces.

Chicago, Jan. 8.—In company with Walter J. Hodges and wife, Hotel Burdick, Kalamazoo; W. L. McManus, Cushman House, Petoskey, and Geo. A. Southerton and wife, Laverne Hotel, Battle Creek, I had the pleasure of meeting with the Illinois Hotel Men's Association at their annual convention at the Hotel LaSalle, Chicago, last week.

The occasion was a most pleasurable one. In addition to numerous banquets, supper and theater parties, the business program of the convention was interesting and educational.

The subject of good roads was the feature of the principal business session, though other matters of mutual interest were taken up. Among them was the telephone situation, it being demonstrated that hotels were losing enormous amounts each year for the reason that the cost of operating exchanges in various hotels was far in excess of the earnings in this department.

Michigan's method of building up the membership of its hotel association was given much attention. Illinois' association has less than one-half the membership of Michigan's and yet

it has been in existence very much longer.

Here I met W. S. Royer, former manager of the Hotel Benton, Benton Harbor, and Chas. Renner, of the Edgewater Club, St. Joseph. The former has purchased the Hotel France, at Paris, Illinois, an 85 room fire proof establishment, now under construction, to be opened March 15, and the latter is now operating the Urbana-Lincoln Hotel, at Urbana, Illinois, which was completed and opened Oct. 1.

Mr. Renner is a very popular member of the Michigan Hotel Association and knows every detail of hotel operation, hence his advice is always most acceptable to his fellow members. It goes without saying that he will be popular with his newly-elected associates.

Several country hotel operators in Illinois informed me that they were trying out the European plan in running their hotels, but were not prepared to say that they were particularly favorable to it.

I shall await anxiously for reports on results, for I do not consider this feature favorably, especially when it comes to conducting hotels in very small towns.

Some of them tell me their reason for trying the experiment was due to the fact that many guests objected to paying for breakfasts in the hotel and preferred to eat with the Greeks. I am inclined to think their fears are groundless. For ages the country hotel was operated on the American plan and everybody was happy and contented. Certainly to-day there is a strong tendency to return to the system.

It has developed that in many Eastern cities, New York particularly, the larger hotels are now renting out their rooms and charging a certain fixed price for breakfast. The guest may take it or not—he must pay for it just the same.

Hence it will not be a far cry to insist that, so long as rooms are retained, meals must be purchased in the hotel. The feeding problem is becoming more vexatious every day and the a la carte system is entailing such enormous losses, owing to the necessity of carrying surplus stores of perishable food stuffs, that the purveyor must call a halt or quit the game.

With a strict adherence to the American plan the operator can pretty closely estimate from his "house count" just how much service will be required in his dining room and kitchen, which will enable him to prac-

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LANSING, MICH.

tice certain economics in the direction of retrenchment.

In Michigan alone there are easily two dozen country hotels closing for the winter, which virtually means closing for good. It seems like an easy way to escape a hard and burdensome winter, but what of the spring-time when operations are resumed and nobody to operate on.

Far better to keep the hotel open even at a possible loss, or your former patron will look upon you as a "fair weather" host and the wide-awake landlord in the adjoining town will house and feed him and watch his own steps so closely that when summer comes he will be entirely weaned away from his former stopping place.

Here is a good one I saw in the Line 'o Type column of the Chicago Tribune the other day: "Card posted in room of Pantlind Hotel, Grand Rapids: 'Please lock your door on retiring. The night watchman will try your door during the night.' Not evidence of an unbounded confidence in the watchman, eh!"

I do not intend to overlook mention of the splendid entertainment given the Michigan delegation to the Illinois Hotel convention by the Hotel Sherman at the hands of Ernie Reul, assistant manager.

Mr. Reul enjoys the proud distinction of being the only honorary member of the Michigan State Hotel Association and shows his appreciation of the honor conferred whenever a Michigan boniface shows up at his establishment. Ernie was born at Muskegon and is proud of the fact, and all of his early hotel training was secured there.

Ever since the new Hotel Sherman was built, a dozen years ago, he has been actively in evidence there, and has ever made it a point to serve Michiganders. It is now, essentially, a mecca for all visitors from the Wolverine State, and while this is an acknowledgement and not an advertisement, I can say that it deserves the distinction on account of its high quality, location and the brand of its hospitality. Frank S. Verbeck.

Michigan Climate As Good in Winter as Summer.

Onaway, Jan. 8.—What would Michigan be with California or Florida weather? Why, it wouldn't be Michigan, of course. How often do we hear the remark, "Oh, I am getting so that I dread these Michigan winters." What is the matter anyway? Is it Michigan or is it ourselves? Yes, perhaps age has something to do with it; perhaps we are looking for easier things in general; isn't it true that with all the modern conveniences, one is apt to ask for moderate weather to correspond? It's a question whether with all these things that we crave or with weather made to order, if we would really be healthier and happier. Before Christmas the howl went up that a green Christmas would make full graveyards, but the weather man came to our relief with a vengeance and now it is the other extreme. Away below zero, snow plows running and big banks of the beautiful white snow piled high. Sleds, skis and snowshoeing furnish the young people with delightful pleasure. Clean and healthful sport and some of it applied to the older people might cut down doctor bills, too. Over-heated residences and air-tight sleeping rooms are to blame for a whole lot. Pure air is a great medicine or rather the prevention of the necessity for taking medicine. The writer has slept out of doors in a tent summer and winter for fifteen years, end of ten wide open to the world at that. No, we don't freeze or sleep cold either. Just prepare the bed with the right kind of bedding, that's all. Breathe an abundance of God's pure oxygen every breath you draw. There will be no stuffed up heads or headaches in the morning and it goes a long way towards a fresh start for the day. Yes,

Michigan is a great State and Northern Michigan has an atmosphere all of its own. Tourists declare it so and they would enjoy the winters equally well were it possible to do so.

Isn't it too bad that law violations have to be published and paraded before the public to such an extent that it would lead one to believe that this old world is nothing but crime. Readers appear to crave for the big black headlines telling of some scandal or calamity and the papers are equally eager to furnish the news. It would appear that only the bad predominates. If the same efforts were put forth to secure and publish all the good deeds that are performed it would present a much cleaner sheet. Laws are undoubtedly made with good intent; we do not lack for laws at all and good laws at that, but poorly enforced laws count for little. A law that applies to every city and town may be enforced rigidly in one place and go by default in the next town entirely. Selling cigarettes to minors or allowing minors or students to frequent pool rooms at all hours is a very common violation. In fact, it appears that they are really the best customers in some places. Profanity in public places is so common that it is hardly considered a violation. But after all it is very encouraging to see how clean recreation rooms are replacing saloons. The young people are given every opportunity to select the best in the way of games and amusements, public playgrounds, entertainments and moving pictures in the schools and churches, and unless they set out with a determination to select the vice there is no sane reason for not selecting the best of all these good advantages that are being furnished, for many of the old temptations have been removed.

Squire Signal.

New Home of Grand Rapids Council.

Grand Rapids, Jan. 8.—Grand Rapids Council met Saturday evening, Jan. 5, in the English room of the Rowe hotel. This is the new home of the local council. The English room is on the mezzanine floor, located at the North end. It is equipped with a large fireplace, comfortable chairs, excellent lights. The walls are furnished in oak and the floor is tiled. Cloak room, lavatory, etc., are very conveniently located. The new Rowe Hotel is easy to reach, and our attendance at the monthly meetings is sure to become larger. A new American flag and a lodge banner have been purchased and were in service Saturday evening. Three new members were initiated and a visitor from Minneapolis was welcomed. Due to the abolition of the loan fund formerly available to councilors, quite a number of them now stand delinquent in their dues, and it will be necessary for every councilor to pay dues on or before the due date hereafter, if he wishes to keep in good standing.

The next dance of the United Commercial Travelers will be held Jan. 26, at 8:30 p. m. at the Pantlind ball room. The dance committee will have a few changes made for the improvement of the music.

W. O. Cascadden.

There is an honor in business that is the fine gold of it; that reckons with every man justly; that loves light and frankness; that regards kindness and fairness more highly than goods or prices or profits. It becomes a man more than his furnishings or his house; it speaks for him in the heart of everyone. His friendships are serene and secure. His strength is like a young tree by a river, not easily moved or rooted up from sound foundations. Every transaction he makes must be, first right, then profitable. To such men success comes readily.



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? || ONE MATCH || ?
OR
? || TWO MATCHES || ?



Say to your customers: "Here are two boxes of the new, perfected Diamond Match for fifteen cents—the best match and the *safest match* to take into your home. They are better value than ordinary matches at six or seven cents per box."

Your *percentage* of profit on Diamond Matches is *larger* than on *ordinary* matches, and your total profit on Diamond Matches—two boxes for fifteen cents—is much larger than on one box of ordinary matches at six or seven cents.

And you will sell two boxes almost every time.

You may as well increase your match sales. And you may as well make this extra profit on your match sales.

THE DIAMOND MATCH CO.

CHORUS OF HOPEFULNESS.

In the general chorus of hopefulness with which the opening of the new year has been greeted there is hardly a discordant note. Bankers, capitalists, captains of industry, prominent merchants, officials and others of note all appear to agree that the outlook, so far as it appears from present indications and conditions, is quite promising. Maybe some of them are speaking the language more of hope than of expectancy, but the utterances are cheering, none the less, and they help to make up a frame of mind calculated to induce a wish to become a reality. There is no inspiration in a state of despondency. That simply serves as a clog upon endeavor and is almost fatal to enterprise. To stimulate hope, on the other hand, is apt to be fruitful in results. If such stimulation, furthermore, is based on more than mere assertions and is supported by an apposite citation of facts, as is the case just now, the beneficial consequences are made much more likely. For it is the general condition of the country which is furnishing the basis of optimism. Contrary to what is the case almost everywhere else, practically every domestic industry is in good shape. Unemployment is rare and wages are at a high peak. The large increase in the deposits of savings and other banks is testimony of the added buying power of the country, but it also indicates a spirit of thrift that requires merchandising skill to overcome to the extent of inducing more liberality in purchasing.

It is recognized that, with the rise in raw material costs and in wage scales, profit margins are being scaled down to the point of becoming virtually non-existent. Producers as well as distributors are obliged to turn sharp corners in many instances in order to make ends meet. More attention is being paid to leaks and the problem of overhead comes in for closer scrutiny. Wherever savings in operation can be introduced this is done. Concerted effort to get rid of cancellations and returns is one of the steps taken to cut down waste. Another in the same direction is the vigorous prosecution of fraudulent debtors. In the reduction of overhead the mercantile community as a whole is strongly lined up behind the movement to cut down taxation. The suggested changes in this direction are calculated to help materially in reducing the costs of production of commodities as well as their distribution. They will, in this way, offset to some extent the mounting cost of raw materials as a factor. Neither is the point lost sight of that relief from excessive taxation will tend to loosen up funds for investment in business enterprises which are now, and have for some time been, withheld from them. It is not from any one act that reductions in the cost of doing business will come, but from economies in the different stages of the process, with each one contributing its share to the desired result.

At this time of balancing the accounts for the past year and reviewing its activities the opportunity is given for discovering mistakes of judgment

and wasteful business practices. If these drawbacks are honestly sought for and recognized they become a valuable guide in avoiding similar pitfalls in the future. If, however, a merchant merely tries to delude himself and lay to accident or misfortune the consequences of his own faults, he pursues a dangerous course. For experience is of no value to one who will not heed its teachings. The right spirit is shown by one of the most prominent of local retail merchants who looks at things without illusions. In a letter which he sent out at the close of December he remarks: "Frankly, our business has not been as prosperous this year as we had hoped. Most of the reasons for failure to come up to our plans are our own mistakes. With a full realization of this we are endeavoring, as we never have done before, to analyze more thoroughly, to do more accurate thinking and better planning, and vigorously to apply all of our energies the coming year to the hard work of making good plans and carrying them out. We must take cheerfully the losses that have come to us through natural consequences, but we must not let such occurrences lead us into overlooking mistakes of our own making." That is the spirit that carries the most hopeful augury, and it is safe to assume that, in proportion as it is general, the country's business for the year will be prosperous or the reverse.

IN SEARCH OF AN ISSUE.

There was a note of desperation, almost of despair, in the Cleveland speech of Hiram Johnson. The one thing that sticks out of it is that the Californian still is in search of an issue. With faint hopes he tries denunciation of the sale of American arms to Mexico. He assails the Republican National Committee. In a sort of hysteria he attacks the Mellon tax plan and, to be consistent with that attack, favors the soldier bonus. He is hoping against hope that he may somehow drag the League of Nations back as an issue and he aims some of his heaviest and most jagged sentences at the World Court. Meanwhile with every passing day June 11 comes nearer, without much indication of any popular uprising inside the Republican party in favor of the Great Isolationist of 1920 and the broadswordsmen who stood at Armageddon in 1912.

Conditions actuating Republicans in this State are much like those confronting them throughout the Nation. They are moving forward to the nomination of Mr. Coolidge for the reason that there is nothing else for them to do. Even Mr. Johnson appears to recognize this as inevitable. The explanation is simple. It lies not alone in the fact that the Republican party will be obliged to go to the country on the record of the Coolidge administration. There is more in the situation than the argument against swapping horses while crossing a stream. The large truth is that Mr. Coolidge has already made himself a dominating figure. His party is bound to take him, whether it loves him or hates him, because it would be ridicu-

lous and suicidal to pass him by for a much smaller man. Suppose that the President were to die, or to refuse absolutely to run again—into what a pickle would his party be thrown! When we think of the anxious casting about which would then follow, in the hope of finding a candidate who might win the confidence and touch the imagination of the country, we see plainly enough why there can be no thought of supplanting Mr. Coolidge if he is ready to accept the nomination.

Similar political motives are obviously at work in the confused situation at Washington. It is not solely a question of the rights of the Executive, which Mr. Coolidge is thrusting upon Congress. He is testing the whole matter of his leadership. He is going out to meet his enemies in the gate, and confound them, if possible. In thus forcing the fight for tax reduction he is audacious, but he is also shrewd in selecting the issue. He demands a vote on a question involving at once his functions as President and his authority as leader of the Republican party and the American people. It is a bold move, and can hardly fail of success.

LO, THE GOOD INDIAN.

For the first time in the history of Uncle Sam's attempts to civilize the Indian an Indian tribe has become self-supporting through its own thrift. The 3125 Blackfeet Indians of Montana were in such a destitute condition a few years ago that Congress was obliged to appropriate \$20,000 for their relief. To-day the Blackfeet are wholly self-supporting. Last year they raised so much wheat that the Government built them a grist mill to grind their grain for them. This great wheat crop enabled Superintendent F. C. Campbell, of the reservation at Glacier National Park, where the Blackfeet are, to cancel the Government ration allotment for 1923. Superintendent Campbell has also caused the Blackfeet to make progress in diversifying their agricultural efforts. Their farms are now rich and prosperous. They have organized a grain and cattle association, and have taken steps to increase the number and improve the quality of their live stock. When so many people all over the United States are living on our Government in one form or another, and the noble army of pensioners seems ever on the increase, the self-reliance and saving habits of these Montana Indians is indeed refreshing.

Is there any reason why all, or at least the greater part, of our Indian wards of the Nation should not become decently self-supporting? Incidentally, we understand that the Indians are increasing. There is no reason why they should not become a National asset. Ten thousand of them fought in France and none of Uncle Sam's nephews subscribed more freely to the Liberty loans.

When you read of another merchant using a system that might apply to your store, if you want further information, write to that man and ask him for it. Rarely will you be refused.

SCOTCHED, NOT KILLED.

It seems now that the elation over the abandonment of the so-called Truth in Fabric bill was a little premature, to say the least. It is true that the paper organization which calls itself the National Sheep and Wool Bureau, and which was supported as an advertising measure by a firm of woolen manufacturers, has let go of the French-Capper measure that was designed for the alleged purpose of aiding in the use of "virgin" wool. If it were enacted it would be simply a cover for fraud. A law embodying the same provisions is now in existence in Wyoming. It has never been put in operation, because this is an impossibility. As there was no chance of the similar measure being made a Federal law, and as all the advertising value of the proposition had been gained, the backers of it were willing to shelve it, but in doing so they cast an anchor to windward. They induced the putting in of a "joker" in the bill before Congress based on the British Merchandise Marks act, the effect of which would be virtually the same as that of the French-Capper bill. It was thereby hoped to do surreptitiously and covertly what could not be accomplished directly. The project, however, seems doomed to failure because of its exposure by that very public-spirited body, the Carded Woolen Manufacturers' Association, which has hitherto done good service in behalf of the woolen industry and the buyers of woolen goods. The only regret is that the mutilation of the bill to prevent the swindle of consumers generally may result in defeating the enactment of it.

WHERE THE STEEL GOES.

The estimated production of steel for the current year is 43,000,000 tons. Just where this vast amount of material finally goes has been made the basis of an article in the Iron Trade Review. On reports from establishments producing nearly three-fourths of the output it is estimated that nearly a third of the steel shipments during the past year were taken by the railways. About half of this went into the construction of cars and locomotives, and somewhat less into track construction, with a small amount going into buildings, bridges, and machinery for the railway shops. About a sixth of the total shipments during the year consisted of structural steel, and approximately a tenth went into pipe for gas, water, and oil, and another tenth into the construction of automotive vehicles. Agricultural equipment required only 2 per cent. of the total output, and slightly more than 6 per cent. went into the export trade. It thus appears that the railroads consumed twice as much steel last year as the nearest competitor, the building industry, and this, too, in spite of the building boom which swept the country. Total consumption by the railroads during the year was 66 per cent. greater than in 1922.

If the wrong way of doing business seems easier than the right way, it is chiefly because one is more accustomed to it.

Is There Soon To Be a Change in Russia?

Grandville, Jan. 8.—American senators and others who have made it a point to investigate conditions in Russia, return to this country with contradictory reports with regard to the land of Bolshevika isms and antics. That the Czar and his family were murdered in cold blood does not stand as a credit mark for the present misrepresentative of humanity at the head of Russian affairs.

Fact is there is no stable government in the once Muscovite empire. Torn by internecine strife, with autocratic handling of the peoples' interests, the whole nation is but the seething discontent incident upon a government of the commune in its worst form. Any sort of government would be preferable to that which now poses as such under the Russian flag.

At a time like this, with a vast peasantry, ignorant and seething with discontent, what is more natural than that thoughts of returning to the old regime of Czarism should come to the minds of the wretched inhabitants?

And why should it not?

The reign of the late Czar was far in advance of the present no account management of Russian governmental affairs. Such a people are not ready for a republic. They are incapable of self government. It requires the strong hand of a dictator to bring order out of chaos and lead the gentle yet ignorant peasantry of Russia into the paths of peace and contentment.

Just now some of the wiser ones are turning anxious eyes toward one who is capable of making himself an acceptable ruler, no less a person than the Grand Duke Nicholas, who is at present in exile, yet who could be easily persuaded to return to the land of all the Russias and take up the scepter laid down by the late Czar.

Such an outcome to the present unhappy conditions in the land of the Muscovite would indeed be a blessing.

Not until the empire again holds sway will there be peace and safety in the great land of Russia. Grand Duke Nicholas is laying his plans, being in communication with other exiled Russians who are numbered by the millions. Lenine and Trotsky may as well pack their grips and make ready to move. Once the chance is offered Russia to exchange Bolshevism for a staple government under the empire there will be no hesitation to call for imperialism in place of anarchy and indefinitism which has so long made a mess of government under a false name.

The old Russia under the reign of the Czar was far superior and more liberal to the people than the present hodgepodge of semi-anarchy. Sane Americans will hail the day when the present mobocrats are hurled from power in the land of the bear, and peace, even though under the empire, comes again to reign.

Those who criticize Secretary Hughes for refusing to treat with the Soviet make-believe government at Moscow should inform themselves on the crudities of the situation before rushing pell mell into a fit of apoplexy because our Secretary does not seek to place America on a par with anarchists and outlaws of the lowest type.

Russia is a great country. It has a history replete with interest, and while under the hand of an emperor made some progress, at least in the arts and sciences. Under the present self-appointed leaders the nation which gave the world Peter the Great, Catherine and others of equal note has fallen to the very lowest depths of infamy and misgovernment.

Russia once was and should now be the most powerful nation in Europe. The manner in which the Soviet leaders have crushed liberty and bowed the neck of all the people under a yoke a thousand times more

tyrannous than anything under the reign of empire is a scandal and a menace to all Europe.

Not until genuine peace, genuine government and genuine justice comes to belabored and suffering Russia will there be safety for the world and an opportunity for a world court to work out the salvation of nations.

The Russian soldier is one of the world's best fighters. At the beginning of the world war he demonstrated this to the satisfaction of those in alliance with him. After the assassination of the Czar and the fall of the Empire came days of communism and anarchy fit only for the machinations of the fabled monster with the cloven hoof.

To-day Russia, with nearly half the population of all Europe, has no influence in the councils of the nations; in fact, lies at the feet of every civilized power, a helpless lion, shorn of all power for good or evil outside her own dominions.

Now that the Grand Duke Nicholas is seeing sights; is dreaming dreams; is, in fact, learning that Russia has power for better things than a mere mat for Lenine to wipe his feet on, we may hope that there will soon come a new dawn in the East which will serve to throw off the dragon of Bolshevism and put on the robe of humanity once more.

The year 1924 is destined to see things done in the name of liberty by one who wears the garb of imperialism for which the Russia of to-day is as much in need of as she was in the days of Peter the Great.

With him the Grand Duke has one of the most capable generals of the Russia under the late Czar, the Cossack General Krasnoff, who won honor under the old regime. Grand Duke Nicholas was a general in high standing, the pride of the Russian army before the fall of the late Czar.

Old Timer.

No John the Methodist.

Old Sam was the only Baptist in his neighborhood, but he was a staunch defender of his creed and overwhelmed many a dark-skinned opponent in heated religious debates. He would argue thus:

"You kin read, can't you, cullud pusson?"

"Yes."

"Well, I s'pose you is read de Bible, hain't you?"

"Yes, course I has."

"You is read 'bout John de Baptis', hain't you?"

"Yes."

"Well, you never read 'bout no John de Mefodis', did you?"

There are two kinds of women who like to dress with great style; those who have the price and those who have not.

Fiegle's

Chocolates

Package Goods of
Paramount Quality
and
Artistic Design



Use the rack and covers

Display your "Uneeda Bakers" line in the special display rack with "Uneeda Bakers" covers. It's just like adding another salesman to your force.

Push the line by suggesting to your customers new uses for the various products. Result—increased sales, more profits.

NATIONAL
BISCUIT COMPANY
"Uneeda Bakers"

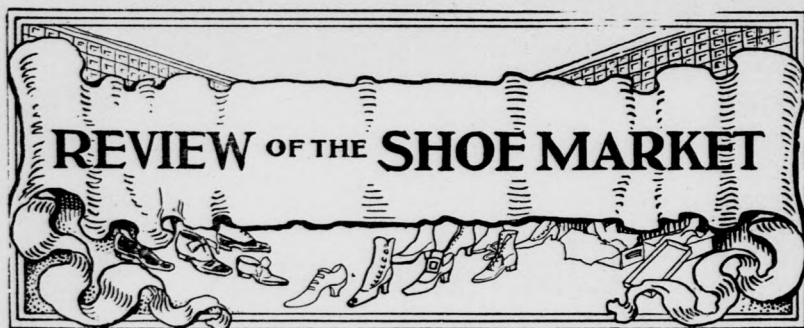
MORRIS' Supreme Quick Turnover Foods

All food products bearing the Supreme label can be depended upon for top quality, quick turnover and ready acceptance by consumers.

Ask the Morris salesman to help you install a complete "Supreme" Food Department.



You'll find it profitable to sell Supreme Foods



Review and Outlook of Retail Shoe Business.

Reversal of form is the outstanding feature in the results of the year in the shoe and leather industry, embracing for the purpose of analysis, the three important branches of tanning, manufacturing and retailing. In the manufacturing branch, whereas in former recent years the makers of women's footwear have had the most prosperous times, this year has marked a distinct improvement for the better in those factories making men's shoes, while the women's factories have reached a stage of over competition which has developed an overhead out of balance with the pairs produced, to the exclusion of profit.

The very largest operators making long lines in a number of factories and whose sales-forces have literally combed the country have had a fair year, and in the women's branch the hundreds of smaller factories which have sprung up in the last few years, have had better sustained business and volume, resulting in a small profit or at least holding an even break. But the group of factories that comprises the bulk of the shoes produced and known as "old line" factories, producing from 1,000 to 2,000 pairs a day, have had great difficulty in filling their mills with a volume large enough to meet their overhead and show a profit. The smaller factories are so organized that they can move faster and deliver the wanted shoes of the hour quicker than the old line factories, and quick deliveries of high style novelties in demand are a big factor in securing orders.

On the other hand, in the retail distribution branch, the larger stores specializing on shoes and the shoe departments in department stores have had a better year than the average small dealer. They have held their own or perhaps increased their volume. These stores can move quicker in sensing new demands as they are in closer touch with a wide range of sources of information than the smaller store, and having a larger outlet these large operators have more successfully cleaned their stock of odds and ends, left over from passe styles.

In the final analysis, solvency depends upon the condition of the stock on hand at inventory time and its salability at a profit over the price inventoried, but the rapid succession of women's styles has resulted in making the disposition of small lots left on the shelves the great problem of the times for the retail merchant. The larger merchants, as a rule, are meeting this problem through a better understanding of and a keener knowl-

edge and experience in merchandising and with a better organization than the smaller merchant possesses.

In this connection, the bulk of retail failures during the year has been among the smaller dealers, and the habit of "compromise" settlements has assumed alarming proportions, whereby the small merchant who has lost money offers to settle with his creditors and does so and continues in business at the old stand. This evil has grown so fast that a movement now is on foot for a more rigid investigation of offers of compromise settlements with a view of curbing them and closing up those who are deliberately unloading their losses on their sources of supply.

The showing in the tanning branch has been "spotty." Some tanners of fancy upper leathers have had a good volume at profitable prices while the demand for such leathers was brisk. Suede finished calfskins offers one illustration in this class. The demand for heavy weight calfskin has been at times greater than the supply and prices have been firm enough for the most part to allow the tanner a profit on this class of leather. But these same tanners have had no demand whatever for light-weight calfskins suitable for women's shoes, hence bargain prices have been the rule for light and medium light weights, which have wiped out the profits on the heavier weights. So the industry has been badly out of balance on supply and demand, with plenty of grain finished women's weight calf selling at 25c to 39c, men's at 40c to 45c, suede at 45c to 70c, and side leathers in fancies at prices equal to men's weight calfskin.

The same condition of out-of-balance applies to the sole leather trade. With the men's manufacturers demanding heavy or overweight soles and a wide demand for women's turn footwear requiring overweight soles, prices have been maintained on these weights with a scarcity at times, while the sole cutters have been piling up the lighter weights with no sale for them.

The condition in the kid market has fairly well paralleled that in the calfskin market, with only a fair demand for the finer grades of kid in heavy weights suitable for men's shoes, and a very small sale indeed for kid suitable for women's shoes, as compared to former years, when the women's branch absorbed the larger proportion of kid leather used. The consumption of kid has reached a low point, with high prices prevailing for raw stock abroad, and overhead eating up all possible profits of the kid tanners,

even with the best of management.

Patent leather has passed through three waves during the year, having been in brisk demand the first quarter, a lull developing during the second quarter, and an upward swing again in the demand during the last part of the year, with fair prices for the tanner maintained for the best grades and a strong demand at all times for the lower grades.

In materials other than leather, satin has enjoyed a steady sale throughout the year, with an upward trend in prices due to the loss of accumulated stock in warehouses destroyed by the earthquake in Japan.

There has been an improvement in exports but as affecting the whole situation, this is a negligible factor. On the other hand, there has been a remarkable gain in imports of both leather and finished footwear. Both France and Germany are sending over upper leather and fabric in good sized sales, and footwear from England, France, Switzerland and Austria has increased many hundred per cent. This is made possible because of the lure of the imported article, low labor cost abroad compared to our own, the present disposition of the foreign manufacturer to use lasts suited to the American trade, and the advantage to the American buyer of the dollar in exchange. Footwear under the present tariff is free of duty when made of leather, and the need abroad for business is a desperate one and America offers one of the best markets. It is in Vienna that the greatest difference in labor cost appears,

the total labor cost for a woman's fine hand made turn shoe being about \$1 a pair as compared to the labor cost of the same shoe made in Brooklyn of \$3 or more.

There have been many voluntary liquidations among old line manufacturers during the year, which shows perhaps better than any other statement that could be made as to how men in the industry view the future. They have elected to discontinue while solvent rather than continue in an unprofitable business, as at present. This offers the hope for more volume among those remaining, but this is partly offset by the entrance of many new concerns of the smaller variety.

The prospects for the coming year point to a continuance of present and past conditions, but the situation has the encouraging feature towards optimism because there is a complete realization among those in the industry of the evils that must be combated before the industry, as a whole, can be established on a firm footing that will allow a profit on the investment. There are too many tanners, too many manufacturers and too many retailers. Credits will be more carefully scrutinized; there will be more liquidations and "freezing" out of the more incompetent in all branches; a better distribution among those remaining, and a tendency to make it harder for new enterprises to enter an already overcrowded field. Overhead will be pruned to meet lesser production and labor adjustments downward are inevitable as they have

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

reached a cost in certain processes that cannot be maintained.

The industry has passed the peak in style hysteria and there will be an increasing demand for more refined and sane styles and less of the intricate and bizarre, resulting in lower costs and the elimination of a great amount of waste and extravagance. As always, the pendulum has swung too far in that direction and 1924 will see a receding process.—Shoe Retailer.

Wearing Quality of Dress Silks.

A scientific study made recently by Cheney Brothers of the wearing qualities of dress silks shows that bengalines wear longest. Actual comparison over a period of years, with the time-worn figured as units, reveals that bengalines are entitled to from three to four units. Twill, foulard, crepe and satin fabrics, according to the results of the study, wear about equally well, each being rated at three units. Two units each are the gradings of taffetas, moires and tinsel brocades. Georgette, owing to its filmy construction, is the least durable of the cloths, giving only 1½ units of wear.

Old Prints on Lamp Shades.

A new idea is being applied to lamp shades by a leading manufacturer. He is taking replicas of the original prints which appeared in the old-time "Godey's Lady's Book" and placing them on the sides of tinted parchment lamp shades. The prints portray fashion styles of a half century or more ago. A print is attached to either side of the shade, the combination harmonizing well and contributing a touch of distinction that is said to make the lamp well adapted for boudoir use. Certain of the shades may be used for library lamps. The shades come in either large or small sizes and wholesale from \$4 up.

Offers Novel Handbag to Trade.

So popular has been the pouch style of women's handbags of late that a number of interesting variations of it have been brought out. One of these is an attractive and capacious bag just put out by a prominent local concern. This bag has pleated circular sides, with a center medallion and a regular frame. It is offered in both fabrics and leathers, the latter including beaver calf, Indian goat and morocco in various colors. It has also been brought out in novelty silks. The wholesale prices range from \$24 to \$96 a dozen, and in the popular-priced lines the bag can be retailed with profit at \$2.95.

Unions Speed Up Loafing.

The arrant old rascal, Boss gomper, has no use for Henry ford, because the latter is "an uncompromising enemy of trades unions." The Detroit lizzie maker recently expressed an opinion that the unions in this country "are a great scheme for interrupting work" and that they succeed very well in "speeding up loafing." Observations such as these could hardly fail to rouse the ire of the head of the American Loafing Association, sometimes referred to as the federation of labor.

THE RACE OF LIFE.

We Should Run It With Patience and Steadfastness.

Boyne City, Jan. 10—I send you herewith a sermon by Rev. Geo. W. White. I was so impressed with its simplicity and pertinence that I asked for his copy, which he kindly gave me. I don't know whether you would consider it proper matter for your publication or not. If it is not useful to you for your paper, kindly return to me. Mr. White was Moderator of the Synod of Michigan last year.

Charles T. McCutcheon.

Because the sermon is germane to the season and contains a forcible appeal to Calvinistic Christians, the Tradesman takes pleasure in reproducing it entire:

"Let us run with patience the race that is set before us."

The author of these words who was viewing life from the standpoint of a Christian, wrote of life in terms of a race. The particular kind of race which he had in mind was the ancient Greek Marathon, or long distance race. It had little in common with the modern 50, 100 or 220 yard dash, which is over in a few seconds. This sort of race requires a burst of speed and the exercise of powers which are capable of strenuous performance for a short time. The Marathon race, however, is rather an endurance test; one that requires persistent, steady plodding away, mile after mile. It requires the ability of one who can hold himself to his task and drive himself forward by sheer will power. When it seems that he has exhausted his last ounce of energy. It calls forth hidden reserves of energy when it would seem that there is none left.

This is the sort of a life that a man goes in for when he accepts the Christian ideal of living. Life becomes to him a battle, a struggle, an endurance test, a conquest against the enemies of his higher and better self. This conquest is never ended, never won or lost, until life itself is ended. The danger for the man who accepts this attitude toward life is the danger which confronts the long distance runner, that he will start well, but be unable to finish the race. How often we have seen a group of runners make a fine get away in the long distance race. We have seen them press forward with long, strong and steady strides, but as lap after lap was passed and the grilling test of endurance came, the steps began to shorten, the stride to weaken and the runners, one after another, dropped out weak and exhausted, unable to stand the strain. The inexperienced runner will nearly always set a faster pace for the first lap than he can maintain to the end.

One of the interesting experiences that came to us as boys on a farm was the breaking in of the young colts in the spring of the year before the regular farm work opened up. They had to be taught to lead, to drive and, last, to work and draw their share of the load. We had an old steady plodding horse beside which we hitched the young colt to learn his lessons. In the early morning the youngster would dash into the collar and pull the whole load, while the old horse would plod along two or three feet behind with his single tree dragging on the wheel. But it wouldn't be long until the tables would be turned and the colt would be lagging behind, tired and exhausted, and the old plodder would be stepping easily along drawing the whole load. If the colt had horse sense, as most horses do, he soon learned that if he was going to be able to finish the day he must conserve some of his energies and not spend them all on the first few hours of work. The young man starting out in life has to learn to husband his powers for the long hard pull ahead and not dissipate them all in the first initial spurt. The man who would finish life as a Christian must learn not to dissipate his moral and spiritual powers in un-

due religious fervor and enthusiasm. The long pull of life and the problems of living day by day lie ahead, needing all his moral and spiritual forces. The goal cannot be reached in a day. It is only reached when the knell of the last day is tolled.

One reason why many drop out of the race is because they focus their attention upon wrong objects. Many a race has been lost because the runner glanced over his shoulder to see how far behind him the other fellow was. That glance slowed him up just enough to enable his opponent to forge ahead and cross the tape in the lead. Sometimes a glance behind has caused the runner to stumble and fall, thus putting him out of the race. The well trained athlete fixes his mind upon the alley down which he is running and sets his eye on the goal ahead of him. He won't allow anything to draw his attention from those white lines and the tape ahead. So absorbed is he in the struggle to reach his goal that he is blind to the waving of the colors in the bleachers and deaf to the shouts or jeers of the grand stand crowd. The Christian ought to be so absorbed in his task that he hasn't time or inclination to listen to the cheers or jeers of the on-lookers.

One day Peter was walking with Jesus and, as he turned about, he saw his old friend, John, coming along. Peter said to Jesus, "Lord, what will become of this man John?" And Jesus said very pointedly to Peter, "What is that to thee? Follow thou me." If you are going to follow Christ and become the kind of a man he would have you become, you have a big enough job for you without worrying about John. If you begin to look at John you will soon be measuring yourself alongside him and following him, instead of the One to whom you have given your allegiance as your Lord and Master. Every Christian to-day needs to hear the voice of Jesus saying, "Follow thou me." Don't worry about your fellow Christian, his loyalty or disloyalty, his orthodoxy or lack of orthodoxy. Take care of Peter. Don't worry so much about John.

Let us run the race set before us. There is a course for each of us to run. A task which is particularly my task and a task which is yours to do. No one else can do it for us. If we leave it undone it will not be done. If we do it even moderately well it will demand all our time and energies and we won't have any time to be fussing about the other fellow. What one does or does not do, what he thinks or believes or does not believe—these will be small matters to us.

There are obstacles in the path of the man who would lead the Christian life. Besetting sins to be dealt with. Weights which hinder his progress, difficulties to be surmounted. No life is free from them. Strange as it may seem, Providence has not made the pathway of life perfectly clear and

smooth. In fact, it would seem as if dangers, pitfalls and obstacles have been purposely placed in the way. We may question the goodness of a Providence that so orders life. We may rest assured that whatever the New Year has in store for us, it has our full measure of difficulties to be surmounted. The hurdle is not placed in the path of the runner to secure his downfall, but that skill and speed and strength may be developed with which to leap over the hurdle. No wise parent makes life free from all hardships and difficulties for his children whom he loves. He would not if he could, for it is only as the child masters one obstacle after another for himself that he grows to strength and wisdom.

When God sent His Son into the world, He didn't make His way a path of roses. Instead it was a path of thorns and difficulties. All the powers of darkness beset Him to turn Him from the path of duty. If God spared not His own Son, surely we shall not escape, but, like Him, we can so use our own powers, strengthened with Divine power, that we can finish the course set before us for the coming year or for life. "Let us therefore run with patience the race that is set before us, looking unto Jesus the Author and the Finisher of our faith, who for the glory that was set before him endured the cross and despised the shame."

To Offer New Kind of Sheet.

The first product to be put on the market by Converse & Co. under the rights it has obtained for this country and Canada in the hermetite method of waterproofing cotton fabrics will be a hospital sheet. This sheet, unlike the rubber ones commonly used, can be sterilized in boiling water and then ironed without losing its waterproof qualities. It will resist carbolic acid, blood, etc., and, in addition to being soft and pliable, will not crack or peel. Under the new process there will be put on the market fabrics for window shades, kitchen coverings, shower bath curtains, crib sheets, furniture covers, etc. To the manufacturing trades the new fabrics will be offered for making aprons, uniforms, baby pants, sanitary articles, etc., as well as newsprint blankets.

A man with nothing in his mind but his business is a poor companion, an undesirable citizen, a dub in society, and a wet blanket at home.

Do not be the narrow minded kind of business man who can see no advantage in any public movement that does not bring money into his store.



Special Sale

Just received large shipment of Ladies' Wool Sport Hose.

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How Crooks Attack Your Bank Account.

Let a man build a high wall to shut off his neighbor's view, and his neighbor will make himself a longer ladder as soon as the makers of armor plate guard a ship so that no shell can penetrate it, the makers of big guns devise one that will penetrate the impenetrable.

All of which is true in the warfare between society and those who prey on it. An argument in favor of the bank as against the stocking is that the danger of theft is lessened, but the skill of the forger has almost kept pace with the ingenuity of the men who make protective devices.

What tax do we pay for theft and more particularly for theft by forgery? The question can't be answered except by speculation and opinion, for few burglars keep books, nor do forgers make income tax returns.

But even speculation may be interesting. W. B. Joyce, chairman of the National Surety Company, not long ago took the reports of some twenty-five companies engaged in this line of insurance and figured out that stealings in this country in 1922 in all lines of crimes against property totalled more than three and a quarter billion—an amount larger than the federal income tax for the period and, incidentally, a figure difficult to believe. The estimated per capita loss to the Nation was \$300.

According to these statistics there are—or were a few years ago—55,000 men in jail serving sentences for crimes against property—enough to fill a good-sized city.

"I talked these figures over recently," says Van Zandt Wheeler, manager of the forgery insurance division of the Fidelity & Casualty Company, "with a member of the District Attorney's staff in New York City, and he regarded them as conservative. He further estimated that for every man at the present time serving sentence in our prisons for a crime against property, there are not less than nine or ten at liberty and actively engaged in the pursuit of their questionable profession.

"While I do not vouch for the accuracy of his estimate, I believe it is reasonable. If true, it would indicate a thieving population of half a million, or one to 200 of the total of men, women and children in the United States."

These figures are not easy to accept. A population of half a million engaged in theft, and stealing a total of three and a quarter billion dollars would be gathering in about \$6,500 a year each, which would seem a considerable average income.

Whether these estimates be right or wrong it is certain that we pay a high toll yearly for theft and that forgery—a crime peculiarly aimed at business men—accounts for a large part of that total, the estimates ranging from 50 to 100 millions a year.

It is equally certain in the opinion of men who devote their time warring on forgery and to handling insurance against forgery that the annual heavy loss by forgery is not decreasing, but increasing. In the war of dishonesty against care and protection, the former is not lagging behind.

The spread of modern banking methods has offered the forger a wide field. All sorts and conditions of men now keep their money in banks and pay their bills by check. But where pickpockets once took and still take our money by one form of skill, the forger now takes it by another form of skill—one infinitely more subtle, as well as costly.

The forger prefers, when possible, to use the check bearing a genuine signature. He never unnecessarily alters or disturbs it more than is necessary to accomplish his purpose. One check automatically lends itself to a change of payee's name; another suggests a raised amount; another, for a satisfactory amount, can be negotiated by means of an altered payee's name and a forged endorsement. The big operator maintains various bank accounts under various aliases. A bank account of this sort is good always for one, sometimes for several transactions, simultaneously carried out. In this case a forged endorsement of the name of the true payee

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is followed by the forger's own endorsement as depositor. He lets the bank collect the item, then closes out his account.

Bad check men parallel their brothers within the fold of respectability. That is, some business men are pikers and think in terms of ten and fifty dollar transactions. Others, big men, think and deal in figures that run high into the thousands. The same principle works in the world of crime. There are pikers, mediocrities and really big-brained operators.

The successful forger does not as a rule care to work with counter checks, which are easily at hand in so many banks. He knows that the more businesslike a check is, the more easily it can be passed. Present a check on an ordinary blank of the Fourty-fourth National Bank, signed John Smith, and the chances are you will get nothing for your pains. But try it again with a check engraved for the use of the Soandso Manufacturing Co., with an appropriate place for the signature of the treasurer and the counter signature of the president; have the payee's name typewritten, the number printed in red ink and the amount apparently put in by some sort of alteration-proof device, add on a printed and typewritten form showing for what the check was issued and declaring that once endorsed it becomes a receipt for that amount and for that purpose. Then you have a document much more easily exchanged for money.

The successful forger is ever on the alert for just such documents. Robberies of the mail, while they may be aimed chiefly at registered letters and packages, provide a readily marketable by-product in the letters which carry, not money, jewelry or negotiable securities, but checks. Checks thus acquired can be used in three ways; they can be cashed, raised or used as a model for other checks to be engraved in quantities.

How important is the appearance of a check is shown by the success which forgers had in passing official-looking checks bearing the names of the "U. S. Geological Bureau." There is no "Geological Bureau" in the Federal Government, nor does the Geological Survey (its right name) issue its own checks. Its payments are made by United States Treasury checks.

Another instance of the ease with which specially-printed or engraved checks may be passed occurred not long ago in a middle western city. A number of checks purporting to be pay checks of the Chicago and Alton Railroad were passed with little difficulty, although they were crudely made. The effective factor was that each bore in ink not much darker than the surface of the paper a rough reproduction of the Chicago and Alton triangle. The effect was at a hurried glance something like a watermark, and little difficulty was found in getting the checks passed, although the whole forgery was crude.

It is not difficult for forgers to get checks engraved or printed in any fashion that pleases them, and more than one successful forgery has been carried through in the name of a company that never had an existence

and which came into being solely that its name might adorn a pretentious check.

Merchants in one city, and not a very large one at that, were victimized not long ago by just such a check. A man, looking like a workman, walked into a store, made some small purchases and asked that they be taken out of a rather large pay check. Asked for identification, he showed a brass timekeeper's disk on which was the same number as that on the pay check. He got goods and money in a number of stores, the merchants learning later than there was no such firm as the one whose check he had presented.

Another help in getting cash for bad checks is the certification stamp. The customary uses of the certified check in business are not large. Accompanying bids, for the purchase of securities and in some other circumstances it is customary or required, but ordinarily it is not used to pay hotel bills or in exchange for goods over the counter. Yet the certification stamp makes a powerful appeal to the man who is asked to cash the check.

The impressive appearance of the certified check is gained at the slightest expense. All that is needed is a rubber stamp, and not an expensive rubber stamp at that. A dollar will buy a perfectly satisfactory one provided a rubber-stamp maker can be found who does not ask too many questions.

Efforts have been made by the authorities to get rubber-stamp manufacturers to report orders for certification stamps; but even if such a movement were successful, the art of making rubber stamps can be acquired by dishonest men.

Checks have been cashed where the stamp showing that the drawer had money sufficient to pay the check had

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been made with moveable rubber type.

One lesson the forger and his fellow who passes the check soon learns is that a check presented in payment for goods but considerably in excess of the purchase price can be passed with far greater ease than if cash alone were asked. The state of mind of a merchant who doesn't wish to "lose a sale" is not hard to understand. A check for \$200 in payment for \$60 worth of goods will yield \$140 in change much more easily than would a check for just that amount.

No man ought to cash a check without bearing in mind these things:

That a check that looks "business-like" is not necessarily a good one. Much time and care may have been spent to give you just that impression.

That a check which appears to be certified is no more apt to be good than one without the stamp.

That the fact that a man is prepared to purchase goods from you does not guarantee the genuineness of the check he gives to you.

And above all it is well to bear in mind that the forger and the check passer are adroit and skillful criminals. They recruit largely from a "white collar" class of society. Often they are familiar with banking and business methods. They know the way in which the overwhelming amount of money in this country is handled by check. They can invent plausible tales to account for the checks they are going to pass. One may specialize in only one side of the work; that is, he may confine himself to forgery, or he may give all his intelligence to passing the forged instrument; but in either case he is apt to be skillful.

We have glanced hastily at the weapons of the forger. What are the means of defense on the part of the man behind the bank account? What armor plate has he against the forger's big guns?

Chiefly three: care in keeping checks out of reach of those who might make wrong use of them; the use of protective devices for check-writing, safeguarded papers, etc.; and the forgery bond, which covers all forms of forgery and check alteration losses common in banking fraud.

Nothing is more useful to the forger and his partners than a check of some corporation or individual, and preferably distinctive and widely-used check. Goods are bought only that they may be returned in the hope that repayment may be by check; mail boxes are rifled; employees are bribed; there are dozens of methods.

One method that has been successfully worked is this: An employee of a large corporation knows that quarterly the company's check for \$17,500 is mailed, say to Webster Bowen. A professional outside the office opens a bank account in the name Webster

Bowen, keeps it moderately active. Comes the time to send the quarterly check, and the dishonest employee mails it to his dishonest friend, who endorses it for collection, deposits it and gets the money. Difficult to prevent, but it goes to show the need of guarding checks, both blank and signed.

Check-protecting devices are a strong aid in limiting the forger's activities. They are of many kinds—safety paper, check-writing machines, acid-proof inks—all helpful.

There remains a third means of safeguarding one's bank account—the forgery bond, which is a growing form of protection. Forgery insurance is something like fire insurance in this respect; buildings may be, so far as human knowledge goes, fire proof, but they do suffer damage by fire, and then insurance steps in to replace the loss. With checks every known precaution may be taken and yet somehow a check is raised or altered.

No precaution in guarding or writing checks can prevent forgery of an endorsement in a case such as this:

An employee of a broker's office in New York stepped up to the margin clerk and asked that a check for \$250 be issued to a customer named, let us say, Walter Phelps. Phelps' account was looked up, found all right and the check issued. The next day a request for the balance of the account led to the issue of another check for some \$200. Both were certified without question and both were cashed, one at an uptown bank on the strength of an endorsement by a depositor in the bank. This endorsement the depositor declared was forged, but the bank insisted it had paid the money to its depositor. The other check was cashed in a restaurant. Several weeks later the broker's customer discovered that his money had been drawn out.

Cases of forged endorsement make about half of the forged check losses, with forged signatures accounting for most of the rest. In very many cases the check is raised and the signature of the endorser also forged. This would be common with checks stolen from the mails since the signature of the drawer of the check would be genuine and the chances of passing it would be better.

It is in such cases as this where liability might be disputed and where lengthy litigation might result that forgery insurance plays an effective part.

Comparatively it is a new form of insurance. An effort was made about sixteen years ago to write forgery bonds for banks, but the loss rate was high, and the business was not encouraged. Some insurance of this type was written in England for American firms, and then about five years ago new forms were devised,

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new rates fixed and now perhaps a dozen companies are issuing bonds both to banks and to individual depositors as well as to business men to protect them against accepting bad checks in the course of business. About 300,000 such policies have been written with annual premium intake estimated at \$10,000,000.

Warren Bishop.

Lessened Taxes Under Proposed Tax Bill.

A correspondent asks for enlightenment as to the savings which will accrue to him in case the tax bill recently made public by the Ways and Means Committee should become a law. "My salary," he says, "is slightly over \$7,000, and I have a family with two children. I am required to pay an income tax of approximately \$186. The final Mellon proposal is for 3 per cent. up to \$4,000 and 6 per cent. up to \$10,000. On this basis I seem to be required to pay 6 per cent. of \$3,000 and 3 per cent. of \$1,200, which is the difference between my personal exemption and \$4,000. These make a total of \$210. Where, then, does the reduction come in?"

Under the Mellon plan a taxpayer receiving a salary of \$7,000 and having a family with two children will be entitled to the same personal exemption as under the present law—that is, \$2,000 for himself and wife and \$400 for each of his children, a total exemption of \$2,800. He will then pay the tax on \$4,200. On the first \$4,000 the normal tax will be at the rate of 3 per cent. but as his income is "earned" the amount will be scaled down 25 per cent. This means that this part of the tax will be \$120 reduced by 25 per cent., or \$90. The remaining \$200 will be subject to a tax of 6 per cent. but this is also subject to a reduction of 25 per cent., since it is earned income. The amount of tax on the \$200 will thus be \$12 less \$3, or \$9, and the total tax amount to \$99.

From the foregoing our correspondent should see very clearly where "the reduction comes in." If the Mellon plan is adopted by Congress without material change his tax bill will be reduced by nearly one-half. It is perfectly obvious from the illustration in this case that the plan is the salaried man's salvation. All the babbling of politicians about its being designed to "let the rich man off easy" is the

veriest flapping. If anybody should be interested in urging his Congressman to follow the suggestions of the Secretary of the Treasury it is the individual who works for a salary, or, in the slang of the street, the "white-collared guy." Unlike most skilled workers, he has not been able to obtain increased remuneration on a scale commensurate with higher rents and the higher prices that he must now pay for his clothing and house furnishings. The Mellon plan offers him some degree of relief.

William O. Scroggs.

Radio is almost as universal as reading; it is the one agency comparable to the daily newspaper in the universality of its appeal. In speaking of the radio, one talks in terms of months, not years. Yet it has outrun every other form of instruction or entertainment in the race for popular favor. As short a time as a year ago, though vastly improved over its first feeble and uncertain beginnings, it was in its infancy compared to its present lusty grown-up estate. Then the crystal set was the sum of the amateur's ambition, and the listener-in who heard Chicago was envied by all his friends. Now multiple-tube sets are the rule and advanced amateurs consider the world their field. What marvels have tumbled in upon each other's heels in the last few months! The radio entertains lonely Polar explorers, ice-locked in the frozen Arctic night. Radio has carried the voice of President Coolidge across the ocean. Radio, an interesting topic of conversation a few months ago, is an indispensable part of every phase of life and human activity to-day.

President Coolidge has little in common with the characteristics of Mussolini, and the comparison which appears in a Paris review is not felicitous. To say that the President has the best chance of election to succeed himself is a safe affirmation; but that chance is not based on dictatorial absolutism, even over a party. There is nothing of the theatric or the statuesque about our Chief Executive. There is no bombast in his messages. He is not a "prima donna conductor" of the business of the Government.

If you want your store to be light and bright and cheerful, study scientific lighting instead of wasting money in too much light badly placed.

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If interested, write for further particulars.

RESCUE THE PERISHING.

Do You Want to Help?



Melvin E. Trotter

Among the additions to the assets of the Mission during the past year is the purchase of an \$800 lot on Burton street, South of Godfrey avenue, on which to erect a building suitable for Sunday service for the inhabitants of Shantytown.

The annual meeting of the Mission will be held next Sunday. On that date the contributions for 1924 are tabulated, so the Superintendent knows how far he can go in alleviating suffering and converting the unconverted during the coming year.

Those who would like to aid in this cause should send their contributions direct to City Mission, Grand Rapids.

If you do, read the following record of the work accomplished by the City Mission during 1923:

Pledges	\$18,247.30
Offerings	8,847.56
Total Receipts	\$27,094.86
Disbursements	\$27,128.87
Overdraft	\$ 34.01

Detailed Work Accomplished.

Meetings Held	Number	Total Attendance
Evening Services	365	94,115
Shop Meetings	544	33,715
Edm. Av. Evening Meetings	115	6,478
Edm. Av. Sunday School Meetings	52	5,266
Prayer Meetings	573	3,848
No. End. Evening Meetings	18	637
No. End. Sunday School Meetings	8	502
Sunday Schools	51	8,064
Outside Churches	60	5,623
Jail Services	52	2,752
Hospital Services	208	5,795
Bible Classes	61	2,875
Young Peoples	50	3,824
Cottage Prayer Meetings	65	866
Mothers Meetings	43	992
S. S. Classes	52	2,365
Sewing Meetings	25	541
Personal Workers	14	445
St. Meetings	83	11,810
Sunrise Prayer Meetings	2	185
Children's Meetings	15	620
Chorus Rehearsals	21	723
Funerals	6	339
Teachers Meetings	2	105
Tent Meetings	42	10,240
	2,548	212,950
Conversions		666
Calls in homes		1,984
Clothing distributed		4,076

Do you happen to know what Mr. Trotter did for the Mission last year? Because he realized that the necessities of the Mission were more urgent than ever before and also because several thousand dollars which were pledged the cause at the beginning of the year were unpaid by reason of death and business reverses overtaking several subscribers to the maintenance fund, he voluntarily turned over to the Mission treasury \$1,200 in money gifts which came to him personally from friends who wished to see him enjoy more creature comforts than he was able to do under existing conditions.

Railway Abuse Which Should Be Abated.

At this season of the year it is the exception, rather than the rule, when railway trains arrive on time. It can hardly be otherwise, so long as inclement weather prevails. The public realizes the difficulty which confronts the train men at such times and is inclined to deal generously with them.

Unfortunately, the public does not receive the same co-operation from depot employes that the public accords the train men. In our own union depot in Grand Rapids, for instance, it is next to impossible to secure a courteous answer to a reasonable enquiry. Last Friday morning a funeral party was due from Detroit en route to Traverse City via the P. M. Railway. The train from Detroit was 30 minutes late, which gave the members of the party very little time to obtain breakfast before proceeding on the North-bound train, due to leave at 7.25. On boarding the train they were told (not by a railway man) that the train from Chicago was an hour and a half late and that the Traverse City train would not leave until the belated train put in an appearance. There was no notice posted anywhere to that effect and if any one had ventured to ask a railway employe if the 7.25 train would be likely to pull out on time, he would probably have received a very curt and ungracious reply. The result was a long and tedious wait in a cold car, pending the arrival of the Pullman on the Chicago train.

Considering the amount of apparently useless help employed by the railway companies, why should it not be a good idea for the railways to create an information department, where people might go and secure needed information, imparted in a perfectly respectful manner and in words the average traveler can understand? Such a bureau is maintained in some cities, but too little attention is given to selecting a person who can talk in such a way as to be thoroughly understood by the average enquirer. "No. 9" means nothing to the man who has never studied time tables and has no train schedule to consult. "The Detroit train due at 6 o'clock" would be much more intelligible.

I throw these hints out as a suggestion to railway managers who really feel that they want to do something to win back the respect and co-operation of the public which they impaired years ago by treating the public with anything but the respect it deserves. It is the little things which count in this world.

E. A. Stowe.

What Is a Community Mausoleum?

The principle involved in this system of interment is of ancient origin.

The name is derived from that of old King Mausolus of Thrace, who built a wonderful stone tomb for his wife as a lasting and permanent memorial.

Thereafter, and during latter days, the name "mausoleum" was used to identify and designate both large and small family tombs built of stone or other masonry.

This method of interment was and is desirable and popular among many

racers and nations. Although it was and is essentially scientific, nevertheless, the "memorial" feature appears to appeal to both ancients and moderns more than anything else. This appeal seems to be prevalent today and becoming stronger.

The community mausoleum is a great improvement upon earlier methods and is designed to be a "burial home" for many families in one community all under one roof, and is so built as to be everlasting and successfully resist the ravages of time and the elements.

Combined with sound construction is the matter of sanitary perfection. Moreover, there is added the item of actual preservation of the sentimental elimination of deescration and the beauty of wonderful marble buildings erected in conjunction with solid masonry.

This Nation provides marvelous memorial mausoleums for many of its renowned dead, such as Lincoln, Harding, Washington, Garfield, Grant, Roosevelt and many others. Why should the ordinary family not perpetuate its name through the medium of the community mausoleum?

The community mausoleum of modern type has "come to stay." Most of the larger Michigan cities have one or more and are building others. Many of the small towns also have these buildings. Moreover, these buildings are being erected all over the country. No doubt the day will come when every city and town in the country, no matter what size, shall have at least one "memorial" of a strictly community nature.

The Oil Problem.

According to the Geological Survey the peak of petroleum production was probably reached during November. The output for that month showed an average increase of 22,576 barrels per day over production during October, but the weekly estimates for December pointed to declines. Other indications that the vexing oil situation has become more favorable were a decrease during November in daily average imports and an increase in daily average exports. Notwithstanding these changes, the heavy production during the month and the seasonal decline in consumption were responsible for an addition to stocks of slightly more than 8,000,000 barrels. The Survey estimates that the total production during 1923 will be about 30 per cent. more than for 1922 and more than double that of 1918. While stocks are still abnormally large, the production curve is no longer ascending and a brighter day appears to be ahead for the oil industry.

Payment Deferred.

C. W. Carlson, cashier of a Wisconsin national bank, has received the following letter from a creditor: "Dear Meester Carlson: I got your letter about what I owe you. Now be patient. I ain't forget you. Please wait. When sum fools pay me I pay you. If this wuz judgement day and you wuz no more prepared to meet your Master as I am to meet your account, you sure would have to go to hell. Trusting you will do this."

Solving the City's Transportation Problem!

Public, City Commission and Railway Company co-operate for good service—Shrinkage in traffic and the causes—Confidence in the future.

The year that has passed is the first full year of the Grand Rapids Railway Co.'s partnership with the citizens of Grand Rapids under the "cost of service" franchise which became effective in September, 1922. For a full year the Grand Rapids Railway Co. and the City Commission have worked in cordial co-operation to give the people quick and efficient transportation service. They have consulted together and advised together how to meet the needs of a prosperous, busy industrial city, a city that is accustomed to what is good and entitled to what is best. With the city's expansion, with the building of new homes and the establishment of new factories, distances are constantly growing greater and how these distances may be spanned quickly and safely is a problem of vital importance and one that city and company have united in trying to solve.

The Year's Results.

Reports on the year's operations are not yet compiled and absolute results cannot be given. It can be said in a general way, however, that the financial showing is not entirely satisfactory. The reason for this is the continued decrease in traffic. The Grand Rapids Railway Co. carried 1.55 per cent. fewer passengers in 1922 than in 1921. In 1923 the traffic will show a shrinkage of approximately 5 per cent. as compared with 1922.

Automobile and Prosperity.

The cause for this shrinkage, primarily, is the automobile. To this may be added the unusual weather conditions during the latter part of 1923. But behind this shrinkage, singularly enough, is the city's splendid prosperity, its full employment of labor at peak wages, its success in industry and trade, its gain of nearly \$4,000,000 in savings deposits, its \$10,000,000 building activities, its optimistic hopes for the coming year. People have had money to spend and out of their abundance has come the natural desire for the appurtenances to comfortable circumstances. To factory, office or store by automobile, even of the least expensive make, costs more than by street car, but in these days of prosperity the records show that a steadily increasing number feel that they can afford it. And street car traffic lags accordingly. Unfortunately operating expenses do not lag correspondingly, and with fewer sharing the total, cost of a single ride grows greater. The total number of automobile licenses issued in Kent county in 1923 was 41,000; in 1922 the number was 32,000.

The automobile has brought changes in popular methods and habits, especially of recreation. The summer afternoon or evening trolley spin for the air is practically gone. To the picnic in park or at the lake by street car is not what it used to be. Instead of being the day of heaviest traffic Sunday is now one of the lightest. It is the automobile that makes the difference, and the difference is reflected in street railway earnings statements.

Sooner or later, however, there will come a swing back to the street car in Grand Rapids just as the swing back is developing in larger cities. The increased traffic congestion and the difficulty in finding accessible parking space will cause more and more persons to realize the greater convenience of traveling back and forth to work by street car. The saving in time and money and bother will more than make up for the feeling of luxury in having their own conveyance. With this swing back will come increased patronage of street cars and with increased patronage will come better service at lesser cost to passengers and company.

Expenses Cut to the Bone.

To meet reductions in earnings the Grand Rapids Railway Co. the past year has cut expenses wherever possible; it has exercised the closest economy consistent with good service; luxuries have been ruthlessly eliminated; every dollar has been pinched to get out of it the last cent of its value. It is true during the year wages of conductors and motormen were increased 3 cents an hour and other employes accordingly, making an increase of approximately \$30,000 in the pay roll for the year; the total operating disbursements for the year, however, were between \$90,000 and \$100,000 less than in 1922, in spite of the higher wage scale. This reduction in the total was brought about by the increase in the number of one-man safety cars, by rerouting some of the lines and by looping or stubbing others. The policy of rigid economy will be continued this year and the City Commission and the Company will work together in trying to find ways to cut expenses without impairment of service.

However much operating expenses may be reduced, the cost to the individual passenger will still be the total cost divided by the total number of passengers carried.

GRAND RAPIDS RAILWAY COMPANY

L. J. De LAMARTER, Vice-Pres. and Gen. Mgr.



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.

Chicago House Sending Out Goods Without Order.

Lansing, Jan. 8.—We regret that we feel it advisable to call attention to the practice that seems to prevail throughout the country of certain wholesale houses to send shipments of goods indiscriminately to merchants who have not ordered them.

One of our members has recently called our attention to some correspondence which they have had with a Chicago house to the effect that a shipment of goods was made, opened accidentally by our member and immediately returned. The correspondence between them and the house sending the goods revealed, as stated plainly in one letter, that they ship unordered goods to merchants and have done this at the rate of fifty to 150 packages per day.

The correspondence also reveals that this particular shipment was returned to the sender as not having been ordered nor desired. The sender follows with statements to the effect that a portion of the goods were retained, affirmed by two witnesses in Chicago and denied by three witnesses in Michigan. After a correspondence of several months "final notices" arrived printed with red ink to the effect that said merchants credit will be questioned if payment is not made. In this connection I desire to quote our final letter. For good reasons we are leaving out the names of the parties involved. In other respects the letter is quoted verbatim:

"We have received your letter of Dec. 19 and have also received a letter from our member touching the question of the claim which you have against them for neckties alleged to have been retained by them. I quote from their letter as follows:

"When I opened up the package and saw that it contained unordered ties, I told my father and brother that we had plenty of ties in stock and would not keep them. They both saw the ties and saw me wrap them all up in the original package. They were mailed at once."

"You will see by the above that the writer and his father and brother certify that the ties were all returned, checked the package when it returned and that the ties were not in the package. This resolves itself into a comparison of the statements of three persons in Michigan and two persons in Chicago.

"Your letter also reveals that you send out at the rate of fifty to 150 packages daily to merchants who have not ordered goods. Regarding this practice will say that it is a very haphazard way of doing business and we shall advise the members of the Michigan Retail Dry Goods Association and all other merchants that we have dealings with to ignore such packages and permit them to remain in the express office subject to advice from shipper.

"The insinuating notices from your collectors should be treated with the

contempt which they deserve and I have also advised our member to ignore them. Should further trouble be made, the Michigan Retail Dry Goods Association will bear the expense in defending our member."

It may be that certain goods received by this method are desirable but, judging by the correspondence which followed in this particular case, we believe that we are acting wisely when we advise our members to return such unordered packages unopened, transportation charges collect. The threat to place such accounts in the hands of collectors and the insinuations that merchants' credit will be seriously impaired, etc., savors too much of being a bluff to be very seriously regarded. A copy of this bulletin has been sent to the Chicago house above referred to. If any of our members desire to enquire further regarding this case, we will be glad to furnish them the information.

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

Buying of Bathing Suits.

Manufacturers of bathing suits thus far have received what they consider only a small percentage of orders for the coming season. Buyers have been holding back for several reasons. Most outstanding of these is said to be lack of confidence in prices, which has tended to restrict the usual amount of forward buying. Manufacturers assert, however, that they see no signs of lower prices, as yarns continue high and manufacturing costs and overhead show no downward trend. Poor sales at retail last summer also contribute to the situation, as the stores are understood to have some carryover. Despite both of these considerations, the wholesalers expect a substantial volume of orders, as buyers have underbought for a normal season.

Ten to one you can find in the advertising pages of your trade paper announcements of store equipment and devices that would render your outfit 25 to 50 per cent. more efficient.

No matter how long you have been in business at the old stand, there are people whose trade you want who do not know where you are or what you sell.

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.

From June to June **FITRITE'S** A Year-Round Seller

FITRITE
"The Garment of Modesty"
 REG. U.S. PAT. OFF.



FITRITE is quality, first and last. Its sensible pricing assures prompt and regular turnover.

Every merchant who has really examined FITRITE concedes it to be a triumph of value-giving.

The splendid material in the FITRITE LINE — the unexpectedly fine needling—the intensive care to insure the proper shaping and perfect fit — make the price and the profit to you seem almost incredible.

Ask Us to Name Nearest Distributor

FITRITE UNDERWEAR

350 Broadway NEW YORK CITY
 MAKERS AND DISTRIBUTORS TO JOBBERS ONLY

The "Master" Line of Work Shirts

Our Own Make

By our own manufacturing department. Made of the best cloth obtainable, and plenty large. Made like you want them. Full 36 in. long, faced sleeves, with 9 in. Double Yoke.

This is the kind of merchandise that your trade will come back and ask for.

On account of owning piece goods at old market, we can only offer quantities stated at these prices.

- | | |
|---|--------------|
| No. 223—Genuine Blue Ideal Chambray | Doz. |
| January delivery—75 dozen only. | @ \$ 9.75 |
| No. 224—Genuine Blue Golden Rule Chambray | @ 9.75 |
| January delivery—75 dozen only. | |
| No. 225—Genuine Blue Defiance Chambray | --@ 10.75 |
| January delivery—75 dozen only. | |
| No. 226—Real Khaki Twill, Excellent quality | @ 12.00 |
| Jan. or Feb. delivery—150 doz. only. | |
| No. 227—Heavy 64x104 Black Sateen | -----@ 12.50 |
| Jan., Feb. or March delivery—225 doz. only. | |

All shirt in Fancy "Master" packing—boxed 6/12 dozen—sizes 14 to 17.

Try a few of each number—we know you will want more.

GRAND RAPIDS DRY GOODS CO.
 YOUR DRY GOODS WHOLESALE

OVER HALF A CENTURY.

Life History of John A. McClelland, of Portland.

Fifty-one years of service to the retail trade of Michigan—a life time of service in the business he loves. Such is the record of John A. McClelland, life-long merchant of Portland, who started as an humble clerk in a Portland dry goods store in 1872 and who at the present time is actively engaged in the management of the oldest-established retail store in Portland.

John A. McClelland was born in Seneca county, Ohio, in 1854. While still on infant he was brought to Michigan by his parents, who settled on a farm near Portland. The trip was made in a covered wagon. It was a pioneer jaunt into a new country where had settled the hardy people from Ohio, Indiana and Pennsylvania. Where to-day 2,000 people live and are engaged in various occupations, then there were but 400 inhabitants.

The Portland of 1854 was a town boasting only a motley array of frame structures. Steel, concrete and brick were not then in vogue. In fact, the general aspect of the village of 1854 had not changed materially seventeen years later when John McClelland was hired by the firm of C. H. & D. F. Hunter to clerk in their dry goods store. The Hunter brothers were typically enterprising merchants of the middle "eighties." They had formerly conducted a retail dry goods business in Hubbardston and, after selling their stock in that town, had removed to Portland. In the latter city they expected—more than hoped—that they would enlarge their trade. It was their desire to find a young dependable farmer's boy who could be expected to master the intricacies of the business in short order that gave young McClelland his start. He commenced work in May, 1872.

The boy's salary, during the first year was \$300. He paid his own board and room rent out of this amount. He recalls that the first two weeks of store life were not to his liking. However, it is to the young man's credit that personal likes and dislikes did not swerve him from his original intention. He aspired even though attainment seemed but a vision.

In the first five years of his business career—if clerking is thought of as being a career—McClelland earned a reputation for honesty and industriousness. These two attributes remained with him as characteristics during his after years. He was thrifty. He applied himself diligently to hard tasks with the same cheerfulness with which he tackled the easy ones. Suffice it is to say that this five year probation period was the making of the present-day successful merchant.

An interesting anecdote which Mr. McClelland relates is one of his remembrance of the panic of 1873. He claims that, although he fails to recall the extreme falling off in business during the days of the crisis, there was, nevertheless, an apparent inability to secure money. He says that when he requested his weekly wage

to pay his board bill, his employers repeatedly begged him to "stave off his landlady until the following Monday, at least." Since \$3 was all that was necessary to meet the bill, he concluded that conditions were exceptionally stringent during this financial shake-up.

To show that liberty, or even a vacation, was at a premium in the "seventies" Mr. McClelland cites the instance of his sleeping in the store nights to safeguard the property; he,



John A. McClelland.

likewise, claims that a vacation of seven days duration, the five years he was in the employ of the Hunter brothers, is one of the bright spots in his life. Working hours on week days were from 6 o'clock in the morning to 10 o'clock at night. On Saturdays, to compensate for the following "workless Sunday," the closing hour was fixed at 12 o'clock.

In 1877, the ambitious clerk sought a business opportunity where he could have a word in the conduct of the enterprise. William Van Dwyne and a clothing stock worth approximately \$1,500 seemed to hold forth the only available beginning. As a result—a natural consequence—McClelland, late in the year, entered into the final terms of agreement with the clothing man to form a partnership business dealing in clothing and dry goods.

Although the former Hunter clerk had no previous experience in buying a stock of goods, he collected his total savings—some \$500—and took the first train to Detroit, there to cope with the buying problem for the first time in his career. Fortune seemed to smile on his intrepid attempt, for it placed the person of C. H. Hunter on the same Detroit-bound train. McClelland's old employer promised to help the young man obtain credit in the city.

Upon arrival in Detroit the two men sought the firm of Edson, Moore & Co. Young McClelland waited in the outer office while C. H. Hunter talked with Mr. Edson. The clerk heard his first "boss" say to the head of the great wholesale house: "Let the kid have all the goods he wants. He's good for them." Mr. Edson complied. The embryo merchant bought his stock of goods and re-

turned to Portland and the firm of Van Dwyne & McClelland opened its doors to the public soon after.

In November, 1877, McClelland left Portland a second time. He hid himself to Harbor Springs, where a boyhood friend, Hattie C. Benjamin, lived with her parents. Miss Benjamin had attended school in Portland with McClelland during the majority of his care-free seventeen years before entering the store of Hunter & Hunter. It is difficult to picture the Harbor Springs of 1877 when one sees the bustling summer resort town of the Twentieth Century. Then there was one buggy in the village, and since Mr. Benjamin did not own the important vehicle the two young folks hired Indian ponies from a neighboring tribe of red men and traversed the distance between town and farm on the backs of the ponies.

In 1877 the 200 persons in Harbor Springs existed on a spirited trade with the Indians. In fact, most of the people in the Northern town could trace their ancestry back to some Indian forefather. The villagers traded butter, eggs and staple commodities to the original peoples in return for delicious berries, valuable hides and artistic baskets and blankets. Such a setting provided the glamour for the romantic courtship of John McClelland. The marriage took place in the month of November. The newlyweds returned to their childhood town immediately after the ceremony was performed.

After her return to Portland, Mrs. McClelland busied herself with club work and civic affairs. She was a devoted wife and mother. Her death in 1916 brought to an end a tireless work in behalf of community betterment. There were five children born.



William J. McClelland.

Two of them are living at the present time: Mrs. Elon A. Richards, wife of Portland's leading grocer, and William J. McClelland, who is associated with his father in the firm of J. A. McClelland & Son.

The co-partnership of John D. Woodbury & Co., did a large and a constantly increasing business. The trade relation was of eight years' duration. At the end of that time, Mr. Woodbury, who was interested in some lumbering operations in

Northern Michigan, decided to sell out his share of the business to McClelland.

C. D. Woodbury, a son of John D. Woodbury, who owned a stock of goods and who operated another store in town, consolidated his goods with that of McClelland and in 1887 the firm of McClelland & Woodbury opened for business. The firm lasted one year. Then John McClelland purchased the interest of Woodbury and continued the business alone. His trade increased so rapidly that he bought out the stock of W. D. Lakin two years later. With an enlarged stock of goods he removed to his present commodious and well-lighted store, which gives him an area of 16,500 feet of floor space.

John D. Woodbury told McClelland in the years that followed that the store had never had such a tremendous trade during his administration. He congratulated the young man on his success, the executive ability and good judgment. Spurred on by his success, the progressive merchant bought a store at Mulliken and another at Wacousta, two promising small Michigan towns. His business, to all likelihood, would have expanded to an even greater extent had his health not failed in 1905. He was forced to call in his help and close the two outlying stores. The stocks were consolidated and in the same year he left for California for an extended visit. His wife accompanied him to the Western states. With health greatly improved, Mr. McClelland returned after three months to resume active work again. His son, William J. McClelland, who had started in the store with his father in 1899, was given the managership and an interest in the business upon his return.

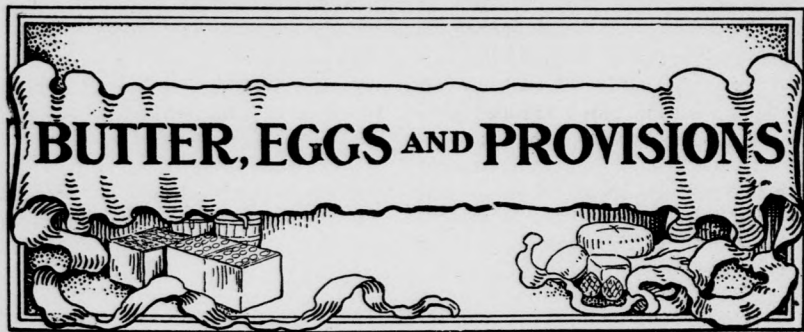
W. J. McClelland was married in 1906 to Miss Grace Buell, a daughter of Rev. George A. Buell, a former Methodist minister in Portland. There are two children, Lucile and Luis, by this marriage. J. A. McClelland sold the family homestead to his son recently and the father and son live together. In that respect, the partnership of J. A. McClelland & Son has proved a real partnership.

One hobby, that of loafing for a few weeks in the summer at his attractive cottage at Bay View, is all that J. A. McClelland, the business man, will attest to. No fraternal relations have entered into the career of the Portland merchant. He is a staunch Methodist. He was one of the greatest contributors to the fund for the erection of the splendid new Portland Methodist church.

The oldest merchant in Portland is a director of the Maynard-Allen State Bank. He owns two large farms near the town. He is interested, generally, in the welfare of the village and the advancement of its citizens.

When asked what he thought the secret of success was—what word of advice might be passed to the coming generation—Mr. McClelland meditated. "I feel," he said, "that the only real thing that spurred me on, that kept me ever cheerful, was the love of my business. I had no fear of failing; rather, the fear of losing a customer was greater to me than the thought of bankruptcy and indebtedness. Tell the young men of today to be optimistic; tell them to look ahead; but, above all, if they sincerely desire to succeed, tell them that they must intensely love and honor their allotted calling."

Buell A. Doelle.



Pitfalls in the Path of the Butcher.

There are many pitfalls awaiting the butcher who is trying to build up a prosperous business. If these pitfalls could be leaped over and then cease automatically to be a danger, it would not be so bad, but the fact is that no matter how far the butcher may travel those same pitfalls will always be right in front of him, although their danger becomes more remote.

For instance, there is the pitfall of careless buying, which strikes at the very foundations of prosperity. And that pitfall is surely always in front of one, except that as one forms the habit of careful buying the possibility of a mistake becomes very unlikely. The butcher should buy only from firms whose reputation he knows, as this gives him a kind of guarantee to begin with. In any case, he must watch his buying prices carefully, because they are the basis of his subsequent selling, where prices will certainly be watched by the consumers. If one butcher buys at levels which will enable him to mark up to a retail selling price that will attract trade and give a fair margin to himself, while his neighbor buys at prices which force him, in marking up, to cut into his own margin or run the risk of having the meat left on his hands, how long will the second butcher keep his store open? Many a butcher will smile at this elementary statement of the pitfall of careless buying, thinking he knows all about it. Of course he does, but if he has been forty years in the trade he has still to be careful. The pitfall is there; always in front of him.

Another buying pitfall of which butchers must beware is that of stocking beyond the volume of sales. Meat is a very perishable product and can be bought only a few days ahead, especially during the Summer. Where the dry goods man figures to turn over his stock about four times a year, the butcher turns his every four days or so; and any meat kept beyond this period is apt to deteriorate. And the selling value deteriorates, too.

The next pitfall for a butcher is in marking stock at too small a gross profit, not from any necessity to meet competition, but out of ignorance as to his operating costs. This is a point which probably few butchers take into account, marking their meat at the prices prevailing in the neighborhood and taking a chance on the result coming out at a profit.

Nevertheless, it will pay a butcher too study this question of costs a little. He buys meat in bulk and must add to its first cost certain well-defined items of overhead expense plus his own margin of profit, which

will give him his selling price. Assuming that his stock in hand covers four days' sales, he must figure out his overhead—rent, wages, light, heat, advertising, etc.—for four days, and find what proportion the overhead bears to the first cost of the meat; and that, as previously stated, must be added to the first cost, plus his own profit percentage. Once he establishes his overhead figures in this way and knows how much each piece of meat in stock has cost him, he can figure out his selling price on a basis of facts rather than imitation of his neighbors. If he finds that the first cost, plus his percentage for overhead and profit, give him a selling price below that prevailing in the neighborhood, he can legitimately cut his prices and hope to extend his business. In figuring out his overhead, the butcher should include a salary for himself, as manager.

This item of overhead is full of pitfalls, where lack of constant watchfulness may cause disaster. He may be paying too heavy a rent for the volume of business he does or can do. He may have too much help in the store. He may be extravagant with his lighting or heat or advertising. Note, please, that the pitfall is not so much in spending as in not getting 100 per cent. value for every dollar spent. Among the other pitfalls in the selling end of the business comes particularly the temptation to mark down prices below the safety line to meet competition. To a certain extent, all prices are governed by competition, but if one man is foolish enough to sell at a loss that is no reason why his neighbor should follow him to bankruptcy. If, on the other hand, the man who is selling below cost, plus profit margin, is doing so deliberately, conscious of his greater financial resources and hoping to drive his neighbor out of business, latter would be well-advised to meet this unethical competition by keeping his goods at fair price levels and concentrating on service and quality. He may take encouragement in this connection from the strong probability that when a man cuts his prices below the profit margin he generally cuts the quality, also, to reduce his loss; and therein lies the opportunity of the honest butcher. In some cases, also, it may be possible to enlist the help of the local branch of the United Master Butchers' Association to send a delegation to the offender against the ethics of trading.

Another pitfall in the selling end of the retail meat trade is the temptation to extend unwarranted credits to secure and hold business. Credit is a good-will builder, but it must never

Have You Patronized LEWELLYN CASH AND CARRY

STRICTLY WHOLESALE

1210 South Division Avenue,
near Hall Street

GRAND RAPIDS

MICHIGAN

Fanchon—Red Star FLOUR

You will never make a mistake by recommending or selling a superior article.

Quality is the surest foundation for a permanent business.

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

be forgotten that it is really a loan to the customer. Many a butcher who will carefully check the record of a man who asks for a loan will grant a credit loan to a customer with little or no investigation or consideration. And one might add that many a butcher is now back in the journeyman ranks, not because he didn't "know meat," but because he didn't know human nature.

Other selling pitfalls are defective scales, careless weighing and measuring, careless charging on sales slips, losses from pilfering, losses from deterioration of stock, and so on. Incidentally, note how many of these pitfalls are merely carelessness under various disguises. Defective scales, the result of carelessness, are bad for the butcher, whether they give underweight or overweight. In the former case, he is liable to get into trouble with the powers-that-be and get some unpleasant notoriety for his store, as well; while, in the latter case, he is giving 17 or 18 or more ounces to the pound and only getting paid for sixteen. And that goes for careless weighing, too. Careless charging on sales slips proves there is a man in that meat market whom the butcher can't afford to keep. Pilfering is a matter which the whole store force must watch for. It is usually a better policy not to take drastic action in these cases, giving the offender the chance to pay for the goods taken and watching him or her carefully in future. As for losses from deterioration of stock, this may, in some cases be attributed to defective refrigeration and should be put right at once.

On the basis of the old saying, "Take care of the cents and the dollars will take care of themselves," a butcher might find it worth while to study the possibility of salvage in respect to empty boxes, waste paper, string, and all the thousand and other apparent trifles, which amount to so much in the course of a year.

Another pitfall which the butcher must guard against with particular care is unproductive advertising. Advertising is an investment and must be judged on that basis. If it doesn't bring in business commensurate with its cost, it isn't worth while, and it is up to the butcher to try a smaller space, perhaps. It may be said that it is impossible to say if an advertisement is productive, but an advertiser generally has a good idea on this subject.

And last, but not least dangerous, of these pitfalls that await the butcher is that of destructive influences from the outside. The butcher who is worried unnecessarily by home affairs cannot concentrate on building up his business. The butcher who dissipates a part of his energies on financial or real estate speculation is dissipating just that much of his capacity to succeed in his real business, and by tying up his funds in speculations he is liable to find himself in a tight corner quite unnecessarily.

Now these is a list of pitfalls that beset the butcher. It probably isn't complete, but it gives a general idea. And the conclusion one comes to is that in order to avoid these pitfalls there is no genius needed, no bril-

liant strategy, no sleepless nights; just a 100 per cent. concentration on business in business hours, and a habit of carefulness and common sense.

Wholesale Prices Lower.

Living costs were higher at the end of 1923 than they were at the beginning, but the level of wholesale prices, according to the index of the Bureau of Labor Statistics, was lower. A moment's examination of this index number will show why there is this contrasting movement. In November 1922, this index for all commodities stood at 156. In November, 1923, it stood at 152. In spite of this decline in the general average there were advances during the year in farm products, food, clothes and clothing, metals, chemicals and drugs, and drugs, and house furnishings groups. There were declines in the fuel and lighting, building materials, and miscellaneous groups, but except for the first of these the changes were insignificant. Fuel prices have receded since the ending of last year's coal strike, but most other items entering into a budget of living costs—food, clothing, house furnishings, etc.—are higher now than they were a year ago. In addition, there has been a heavy advance in house rents. As a result, the curve of living costs has moved in a different direction from that of wholesale prices.

Watch the trend in trade in your town and note whether the center is moving away from where you now are. Maybe it is getting time to think of making a change yourself.

Perhaps your store front is giving you only fifty per cent. of the display you might get with a modern front designed particularly to fit your case. Consider the matter.

We are making a special offer on
Agricultural Hydrated Lime
in less than car lots
A. B. KNOWLSON CO.
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

Moseley Brothers
GRAND RAPIDS, MICH.
Jobbers of Farm Produce



YELLOW KID BANANAS

In season all the year round

**DELICIOUS
WHOLESOME
NUTRITIOUS**

We devote careful, expert attention to
properly packing our bananas

THE VINKEMULDER COMPANY
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



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.

M. J. DARK & SONS
GRAND RAPIDS, MICH.

Receivers and Shippers of All

**Seasonable
Fruits and Vegetables**

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**

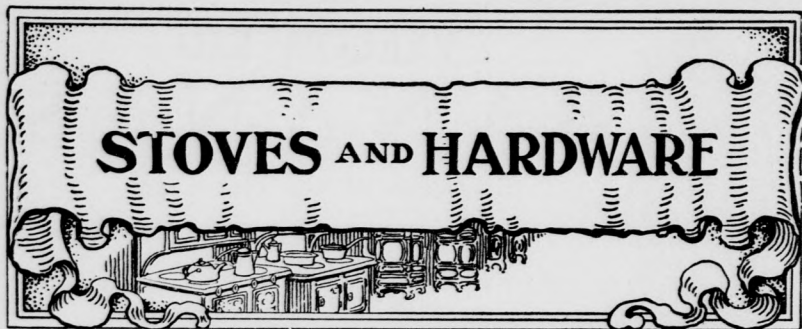
J. F. Eesley Milling Co.
The Sunshine Mills
PLAINWELL, MICHIGAN

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
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Michigan Retail Hardware Association.
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How To Profit By the Annual Inventory.

Written for the Tradesman.

Many facts besides the amount of merchandise on hand are brought to light by the annual stock-taking. The inventory of the stock is necessary before the books can be balanced, and when this has been done the amount of profit on the year's business is shown.

But the inventory is of more value than simply to be the means of revealing the profit of the year's business. By a close study of its pages, the hardware dealer will find—perhaps to his surprise—that he has an overstock of some goods. It will not be a difficult thing to ascertain just what goods are not moving; to find out exactly what and how much dead stock there is in the store.

For this purpose it will pay well to compare the stock sheets of one, two and three years back.

So called dead stock is brought to light by the inventory, but there are many merchants who will not admit that their stores contain anything but the most saleable stock. By "dead stock" is meant any class of merchandise that does not move in, say, eighteen months' time. Some good retail merchants, in fact most of our modern big department store men, would class as dead stock that stock which did not move within ten months. Some would even put it three months.

But the very nature of the hardware business is such that it would hardly be possible to conduct a general hardware trade and move all the stock in three months time. Dead stock in the hardware store consists of anything that does not find a ready sale.

The taking of the inventory shows that there is dead stock in the store. The goods were not thought to be "dead" when they were bought. It will often be found that once these were among the best-selling articles in the store.

As an example, some years ago I ran across a hardware dealer who had over five dozen clothes' pounders in stock. A few years earlier he had not uncommonly sold that many in a month. But gradually the machine took the place of hand work in washing clothes. The clothes pounders ceased to sell, the washing machines having more than taken their place. Those clothes pounders had become

dead stock because there was no more market for them. And they came to be so in the natural course of the business and possibly because the hardware dealer did not look far enough ahead.

Sometimes it happens that good, marketable merchandise becomes for one merchant at least, dead stock, because his sales may be cut off, though the goods are not obsolete. This has often happened to a hardware dealer in the case of mill or factory trade. A certain kind of file is in demand. One particular mill uses this file constantly. The dealer puts in a larger order than usual. Then the purchasing agent at the mill is changed, or a new foreman comes with new ideas. The mill ceases to buy that kind of a file. The goods find no other sale and they become dead stock.

But in most cases dead stock can be traced back to careless or reckless buying or poor store management, although in spite of the most careful attention it will persist in accumulating.

Having come to know that there are unsaleable or slow-selling goods, the wise hardware dealer will at once endeavor to move this merchandise.

One of the best ways to reduce this stock is first to draw off a separate list of these goods. Another excellent plan is to get all these goods together in one place in the store. Mark down the price on obsolete goods and move them, if possible.

It has been said that for everything there is a market, if only one can find it. It is also true that a merchant can not infrequently create a market for slow selling goods by reducing prices and by advertising. In a case of overstock of a good saleable article, for which the local demand might have become very limited or ceased to exist, as in the case of the files previously mentioned, the best plan would be to take a loss and sell the goods, either through the regular jobber or direct to a hardware dealer, in a town or city where such goods are wanted. But in any case it is far better to take a loss on such goods and get them into something than to carry them along year after year on the inventory.

A careful consideration of the past year's business will bring to light the fact that much trade has been done with a very small amount of profit. It is profit made and not business done that brings the best results. But at the same time the next best thing to making actual profits is to anticipate losses where they are bound to come and unload while the loss can still be kept at the minimum figure. Your gross profits must pay your losses before any net profits can be realized.



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STORE and OFFICE

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Use Tradesman Coupons

The study of the inventory will bring the average hardware dealer to some very pointed conclusions to guide him in 1924. Here are a few suggestions:

1. Buy more carefully.
2. Watch stock more closely.
3. Try less for volume, more for profit.
4. Push the goods that pay the best profit.
5. Close out slow moving lines.
6. Better to buy more frequently than to overbuy.
7. Reduce stock inventory money next year.

That the stock taking discloses a certain amount of dead stock on the shelves is no reflection on your business methods—though it should in most businesses point the way to some slight improvement. The best managed business will accumulate a certain amount of dead stock; just as the shrewdest and most experienced hardware dealer will make some mistakes in the conduct of his business.

But it is possible, by dint of foresight, to reduce the amount of dead stock to a minimum. And it is far better to exercise this foresight than to take periodic losses.

Good buying is one of the best safeguards against the accumulation of dead stock. Good buying does not consist in getting the goods at the lowest possible figure, but rather in gauging accurately the quantity of any article that your community will absorb within a given time. If your possible sales of an article inside a reasonable time are, at the most, two or three dozen, it is not good buying to order a gross on the chance that you will sell them, just for the sake of a somewhat lower price. For what you gain on the articles you sell will be lost, perhaps many times over, in the articles you have to carry over from year to year or ultimately to sell at a sacrifice.

A fruitful source of dead stock is a momentary selling enthusiasm for some line of goods. The traveler gets you enthused, fills your mind with brilliant schemes for putting the stuff across, and you order more than you should. By the time the goods arrive, your enthusiasm has pretty well evaporated. You find that selling the stuff is going to be a bigger job than you imagined. The result is that you put the goods in stock and leave them to sell themselves—and ultimately you take a loss in order to unload them.

That may be due to over-enthusiasm in the first instance, leading you to confidently undertake something you can't readily perform; or it may be due to slackness on your part in failing to put a really well-conceived and feasible selling plan into execution. In either event, guard against this pitfall in your buying; do not undertake something you are not fully prepared and entirely able to put across.

Aggressive selling methods, if applied in time, will often relieve you of the penalty of poor buying and overbuying. But you have to watch your stock constantly. That is one

of the best ways of reducing the amount of dead stock in each succeeding annual inventory.

Victor Lauriston.

Jewelry Trade Year Well.

Not for some time has the jewelry trade, as a whole, wound up a year more satisfactorily than it finished in 1923. Reports from the trade indicate a generally large business during December, sales of all classes of merchandise being well ahead of those of a year ago. Much of this business was of the memorandum variety, but the amount of "memo" goods that were actually passed on to consumers was much larger than is usually the case. This was due primarily to the shortage of stocks in retailers' hands, which shortage is even greater now than it was before the holidays. Because of this the trade, especially the manufacturing end, is looking forward with a greater degree of optimism than it has shown at the beginning of any year since the boom days of the war.

Bracelets Getting Wider.

Reports emanating from the jewelry trade are to the effect that flexible bracelets, which have been in vogue for a long time, are taking on added width. One such style shown here recently was an inch and a quarter wide, and had places in the setting for more than 300 stones. The idea is apparently to have one wide bracelet take the place of the several narrow ones that are worn by many women, as well as to provide an outlet for stones larger than those that have previously been in vogue in bracelets. In some of the wider bracelets told of, the stones are set in fantastic designs and given a bizarre effect. Another type of bracelet in favor is one which has its largest stones in the middle, with the rest tapering off in size as they approach the ends.

Clock Trade Has Been Busy.

Leading firms in the clock industry report that the business done last year was good in practically all lines, due to the enlarged consumer demand. Re-

tailers' stocks were light all through the year, and frequent replenishment, although in small individual orders, swelled the total. Both medium and high grade clocks have been in strong request, particularly the latter kind. Refurnishing of many homes on a more lavish scale and the building of many new dwellings are responsible for the better quality buying by the consumer. Wholesalers say the ordering now is good and that immediate deliveries on certain grades of clocks cannot be made.

The woolen trust refuses to trust the Government with its wool consumption statistics. Is it using too much shoddy?

If you are not ready for opportunities when they come, you will probably be heard complaining that you never had a chance.

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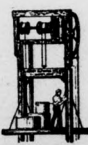
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Grand Rapids, Michigan



Crabbed Disposition Not a Good Selling Asset.

Irritable folks are good folks who have missed the formula and through failure to assimilate the ingredients supplied as directed have turned an alkaline solution into one with an acid bias.

And ever thereafter go through the world with a chip on their shoulders looking for trouble and usually finds it in gobs.

In salesmanship, as modern business classicists now define and understand it, irritability is a stilto with which we hari-kari ourselves and make a hurried transition from a good job with potential prospects into limbo, where in place of pheasant and Maryland turkey we eat crow and sip the hemlock.

As a selling asset, a crabbed disposition makes no friends and we all know it.

When the rooster crows, we must all laugh and appear amused, even though it gnaws our entrails and sets our nerves afire.

The fact is, no buyer is interested in our dyspepsia, all beliefs to the contrary notwithstanding.

Every good buyer has a hand-tooled case of his own gastronomic disturbance and when his digestive Etna blows hot we must blow cold or we take the count for the K. O.

Being a privileged character, and holding the feed bag on which we depend for our oats, a buyer can afford to have dyspepsia and be irritable, but, Bill, you and I just can't afford to—our babies need to eat.

But some fellows think they can, and in the saltiness of time get bumped—discover they are not as wise as they think they are.

To illustrate the point here made let's cite an example which fits the case:

In a certain jobber's territory was a salesman who was riding pretty. As a traveling ambassador of the jobber for whom he worked he was considered strictly class A. When in form he was a good salesman, but he overtrained and became very irritable, developing an obsession that he and not the buyer was the important end of the selling transaction.

All of which we now know is a pathological symptom of loco of the bean and dementia precox, for which there is no cure save a kick in the pants to dissolve the grandiose illusion.

In the territory of this salesman was a retailer with some of the elements of Carlyle's rooster.

Every time the salesman called on this retailer, Mr. Retailer kept him

cooling his heels while he waited on children, delicatessen dealers, manicurists and rummies intent on buying a pound of nails, a dozen screws or a fly swatter.

Accepting the frequent interruptions good naturedly, in the beginning the salesman only smiled—felt the fellow was only a bit peculiar—had a touch of the eczema or maybe wife had slipped some cantharides in his pants.

But each time the salesman dropped in on his rounds, the retailer repeated the performance. Sometimes—by these antics—he would stall the salesman for two hours at a stretch—time signified nothing to this bird.

As an occasional deal, the salesman didn't mind the inattention, but as an habitual thing it chafed.

Finally the salesman got mad—said he'd be damned if he would be hamstrung for hours of his valuable time while this Old Cheese did odd jobs while an unoccupied clerk idled.

Red Head's cackling over nickels got on his nerve—he would have to shut up or he'd throw a fit.

On one of his calls the salesman lost his temper—advised he would not wait—delay was impossible—asked the retailer to mail in his order when he had time to write it.

Mr. Retailer said he would.

That night when the owls were hooting in the nearby trees and the crickets singing and all the town asleep, he wrote out an order and sent it in exactly as promised.

Next time the rooster started cackling with two old hens—same old stall, same piffing over nickels and nails! Mr. Salesman crossed his fingers and said a prayer for the cackling to cease. But for one hour it went right on until he got dippy and began to swear. Then beat it.

Following the departure of Mr. Salesman, a representative of a competing house dropped in Mr. Retailer's store.

Mr. Dealer gave him the same treatment, but he hung around like a leech. While waiting he wrote out his daily report, posted his daily price changes and other needed things—made every minute stalled count for something useful.

To get an order from this rooster, the competing salesman knew he had to coddle him and chew his cud while waiting for him to stop cackling and

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You are cordially invited to visit the Beautiful New Hotel at the old
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400 Rooms—400 Baths

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One Flight Up; Write for Information.

get down to real business. No use getting mad or fussy.

Knowing his style of fish, the competing salesman toyed with him, meanwhile occupying his time in mending fences and sprucing his records to date. At the end by keeping his nerve and hanging on he cleaned up an order for every requirement the dealer needed.

Twice a month for a year. Salesman No. 1 went through the same motions—called, was stalled—got mad—picked up his grip—beat it—got nothing.

For the same period, Salesman No. 2 also went through the same motions—hung on—fixed up his records—held his temper—smiled—got everything in sight.

Three times a year House No. 1 sent a specialty salesman to call on Mr. Retailer. Each time Mr. Specialty Salesman got a fat order.

Looking over the house records one day before one of his periodical trips to see Mr. Retailer, the specialty salesman noted that while buying specialties from the house, the dealer was not buying any staple goods.

When he called on Mr. Retailer he asked why—how come?

"You buy specialties but no staple hardware—why?"

"Your salesman," said he, "is too damn irritable. He never wants to wait until I get through with my customers—thinks I should give him the right of way. I just won't do any such thing. Any salesman who wants my business must suit himself to my convenience. If he is too fussy to wait—must hurry along, I should worry. I can buy elsewhere. Your competitor's salesman is more patient. He waits until I am through and gets my orders. I have no grudge against your house—would like to buy from it, but your regular salesman goes off the handle too easily. Hence you folks lose out on the deal."

Just another case of the rooster.

When Mr. Retailer said please wait until he cackled with his customer, Mr. Salesman hit high C and said he'd be damned if he would—took it on the hurry-up for the next stop.

But let us remember they were born that way, and probably will never be any different.

As long as the buyer holds the bag and has the say whether we shall get an order or not get it, for Lawdy's sake let the old cock crow his head off and cackle with everybody he knows until his voice runs cold and the salt tears run dry.

The jobber's salesmen are supposed to be sane, and most of them are. They are supposed to be good sports, to be hickory tanned and to take a licking when it's handed to them.

This being so, live up to your reputation, Bill, and don't lose your head and spume at the nose every time a rooster crows or a gum-sucker rattles his jawbones cackling with penny-anters while he keeps you cooling your tootsies against the counter.

There are enough good stores in most towns so that no customer need patronize a retailer who does not treat him right and show an appreciation of his trade.

Fred Mason President Franklin Sugar Refining Co.

Fred Mason, Vice-President of the American Sugar Refining Co., has been elected President of the Franklin Sugar Refining Co., of Philadelphia, by reason of the retirement of George H. Frazier. This brings the entire sales of the American Sugar Refining Co. at all points more directly under the supervision of Mr. Mason at the general office in New York.

The remarkable career of Mr. Mason affords a most striking example of what can be accomplished by a man who starts out in life with a firm determination to climb to the top rung of success by painstaking effort and honest endeavor. When the Tradesman was established, about forty years ago, Mr. Mason was (if we remember rightly) carrying a grip on the streets of Minneapolis, calling on the retail grocery trade. He subsequently managed the Retail Grocers' Association of that city in the capacity of Secretary. His next promotion was to the Secretaryship of the National Retail Grocers' Association, which he served well and faithfully.



Fred Mason.

He afterward became Sales Manager of the National Food Co., at Niagara Falls. He gradually worked up to the position of Manager of that corporation, leaving it some years ago to become Vice-President of the American Sugar Refining Co. since he can hold in that organization with the exception of the Presidency, which is held by Mr. Babst.

Mr. Mason has been honored in many ways during the past quarter of a century, including election to the Presidency of the Specialty Manufacturers Association.

As a rule, a man who graduates out of the retail trade to accept signal honors in the wholesale or manufacturing fields loses touch with his old friends. Not so with Mr. Mason. He has never for a moment permitted himself to forget his one-time associations with retail grocers. He still touches elbows with his friends of the retail trade and shares their joys and sorrows with the same sympathetic interest he exhibited forty years ago. In fact, the Tradesman feels no hesi-

tation in stating that Fred Mason is to-day the most popular man in America with the retail grocery trade of this country. His popularity will never be lessened through any action on his part, because he is big enough and broad enough to comprehend the rights of the retail grocer and has courage and stamina enough to defend those rights to the limit of his power and usefulness.

Nor is Mr. Mason's popularity confined to the retail trade. Because he is the soul of honor and a prince of good nature, he is regarded everywhere as one of the upstanding men of this day and age; as a man who has done much to bring about the era of good feeling between the retailer, wholesaler and food manufacturer and who is destined to devote many more years of usefulness in bringing about a clearer understanding and a more hearty accord between the various branches of the food distributive system of this country.

Death of Gilson K. Coffey.

G. K. Coffey, the veteran traveling salesman, died at his home, 1102 South Lafayette avenue, last Friday evening as the result of fatty degeneration of the heart. He had been ill about a month. The funeral was held this afternoon. Members of the U. C. T. acted as pallbearers. Interment in Oak Hills.

Mr. Coffey was born at Dry Run, Penn., May 12, 1860. His antecedents were Scotch-Irish on his father's side and Scotch on his mother's side. His father was a cabinet maker, but the son preferred to become a pedagogue and taught school several years. In line with this inclination, he pursued a three year course at the Cumberland Valley Normal School at Shippensburg, Penn. One month before he graduated he married Miss Estella Skiles, of Shippensburg, and the two started West to seek their fortune. They landed at White Cloud, Mich., where Mr. Coffey engaged in the grocery business, which he continued about fifteen years. Selling out about thirty years ago, he came to Grand Rapids and found employment as traveling representative in Michigan for the Crown Baking Powder Co., of East St. Louis, Ill. He continued in this position twenty-five years, when he retired to accept a more lucrative offer from the Michigan Shoe Dealers Mutual Fire Insurance Co. For nearly five years he has given his new connection all the energy he could command, earning the reputation of being one of the most successful fire insurance solicitors in Michigan.

Mr. Coffey leaves a widow and five children—three sons and two daughters—to mourn his loss. All the children are married except one son.

Mr. Coffey was a member of the Congregational church of White Cloud and also affiliated with the Odd Fellows. On coming to Grand Rapids he joined Grand Rapids Council, U. C. T.

Mr. Coffey was a genial, jolly and most companionable man. He made friends easily and retained them to the end. His good nature was always in evidence and as a dispeller of

gloom, even in the most untoward surroundings, he was a past master. No party could be dull in his presence and no gathering of men failed to note his presence, due to his exuberant disposition and interesting conversation.

Items From the Cloverland of Michigan.

Sault Ste. Marie, Jan. 8—The lumbermen in this district are rejoicing over the snow which came for the first time this year on Christmas. It was a real Christmas present to them. They are now running full force and with the excess labor they are expecting a large cut.

Mr. Fralick, of the Fralick Lumber Co., Moran, was a business visitor here last week.

The many friends of Frank J. Allison, formerly traveling salesman for the Cornwell Co. on the D. S. S. & A. Railway will be pleased to know that he is now located in Detroit, where he is employed at a local packing house looking after the beef business. Frank says that Detroit is surely some place, but after paying the high rent there is very little left for recreation. He says his advice to others living at smaller places is that Detroit is a good place to stay away from.

Speros Sassalos, who recently sold his interest in the De Lux cafe, left last Friday for Flint, where he expects to engage in a similar business.

Krell & Waara, new merchants, expect to install a tailoring shop in addition to their clothing business.

The Soo Times gave away three Star automobiles as prizes for the circulation contest which closed last week. They also gave away numerous other valuable prizes. It is reported that the drive was a huge success.

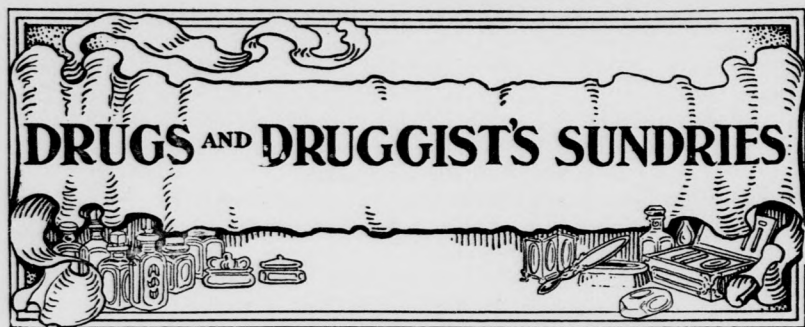
There is now a daily stage between the Soo and Detour. McLeod & Wilson are the promoters. Mr. McLeod leaves Detour in the morning, making the drive as far as Pickford, where Mr. Wilson continues the trip to the Soo. Wilson leaves the Soo each morning, driving as far as Pickford, where McLeod continues to Detour. This is the first daily winter service that we have here and will be greatly appreciated by the travelers who are obliged to make this trip during the winter.

This being leap year there has not been much progress made as yet, according to reports to date. There are many advances, according to some of our sages. One says that the best way is for a girl to set on his knee until he proposes. Another says, get your mother to cook him a good meal and swear you cooked it. A full man will marry most anybody.

William G. Tapert.

Sports Clothes to Help Belts.

The tubular silhouette in dresses that are seen in some of the new offerings promises to have little effect on sports wear for the coming season, with the result that the vogue for leather belts to set off costumes of this kind will be used especially with knitted suits, with sweaters worn with come through as scheduled. They will be used more especially with separate skirts and with certain styles of plain tailored suits and coat dresses. In all cases the belts are placed at a low waist line and are adjusted loosely. Black patent leather belts lead in the staples, especially for use with juvenile dresses, but the leader of the novelties is the suede belt in a variety of colors. As for ornamentation of the favored belts, handsome but not too conspicuous buckles have the call.



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Price Cutting and Price Maintenance.

Laws interfering with price fixing have been upheld by the United States Supreme Court and have produced results not anticipated by those who think that the small retailer is benefited and big business is smitten by them. Price cutting is a game in which the small shopkeeper does not and cannot afford to indulge. Those who have fought and won these lawsuits are rich and powerful concerns, such as great department stores, and these judgments upholding the right of the people to buy in the cheapest market tend to concentrate trade and the distribution of merchandise in the hands of a few.

The Supreme Court has riddled every plan yet devised by manufacturers for maintaining the retail price of proprietary and trade-marked goods. Whenever the actual ownership of the goods passes the manufacturer loses his right to fix selling prices, and no subterfuge, such as the right to withdraw goods from sale, helps him. He can maintain advertised retail prices only by selling the goods at retail on his own account. He can put such goods on sale in retail stores on a pure commission basis under which ownership does not pass until the sale at retail is consummated. Few manufacturers could finance their operations on that basis and it has other disadvantages; so those who are strong enough and are bent on controlling the retail price of their products go into the chain-store business either alone or in concert with others as has been done in the cigar trade and to some extent in the drug trade.

During the coming session of the Congress of the United States a determined effort will be made to push to favorable action the Kelly-Stephens Price Maintenance bill. The forces in favor of this legislation are already mustering, and they will make a strong showing and we hope with a happy result.

Although the drug trade, in all of its branches, is interested in this legislation, it does not originate with,

nor is it wholly or even principally sponsored by that trade. All trades in identified merchandise are equally interested, and some are even more active, though perhaps none is so much involved in general price cutting.

Primarily, however, this is not a trade fight. It is a public fight, and it is to be sincerely hoped that Congress, the representative of the public, will recognize the public interest and act accordingly. If goods and merchandise are to be offered conveniently to the public, there must be numerous merchants, at strategic merchandising points. These merchants must dispense identified merchandise, for into the channels of identified articles, the art of merchandising largely has fallen. The public demands the brands advertised. If the established, advertised, and usually economically sound prices of identified merchandise are aggressively cut to a point below that which allows a reasonable profit, an uneconomic price must be assessed somewhere, and in the long run the public pays. It is this feature of public interest that should be emphasized.

Repeal of Syrup Tax Suggested.

There is a possibility that some of the "nuisance" taxes may be repealed at the coming session of congress. Whether such repeal will include the taxes on finished or fountain syrups, still drinks, unfermented fruit juices and imitations thereof, carbonated beverages by the use of a concentrate, essence or extract, beverages derived from substitutes, natural or artificial mineral waters, and carbonic acid gas is a question.

There can be no doubt as to the syrup and carbonic acid taxes being "a source of inconvenience to taxpayers and difficult to collect" nor any question as to the fact that these taxes come within the category of "nuisance" taxes. Within the past twenty years the cost of operating the federal treasury department has been multiplied more than four times. The vast army of clerks, agents and officers employed in the National capital and in the field has been created in part by the demands for their services occasioned by the inspection of records and reports and the supervision and collection generally of numerous unnecessary and unwarranted taxes, some of which may have been justified by the exigencies of the late world war, but none of which can be excused to-day.

Steady Customers.

Every steady customer you can get is one more volume-builder.

There are many ways of attracting new patrons.

Advertising will do it, also circulars sent through the mail.

A window that is especially interesting will entice many passers-by to enter.

One of the best ways to make steady customers is by cultivating the casual shopper who drops in once or twice.

Don't hesitate to invite her to call again.

Get her name if you can, and remember it.

The reason why so many stores do not increase their steady patronage is because they treat every new comer as "one of the crowd" that comes and goes. Their manner, though it may be courteous, seems to say, "We never saw you before and wouldn't know you if you called again."

Human beings like to be recognized as individuals.

One druggist we know thanks every first caller for her patronage and hands her a neatly printed card on which is stated the service policy of his store. That gets him many new steady patrons.

Just Showing Your Letters.

A merchant took advantage of the trait that causes people to glance at letters left lying around and thereby impressed them with the fact that he had an unusually complete stock.

His store was small and up-to-date and many persons from out of town wrote him for things they could not get at home. He took the envelopes and letters received from this source and placed them in his display window. He did this with studied carelessness. They looked as if they were strewn about. The purpose of this arrangement was that by overlapping the letters now and then, he could cover up paragraphs that he did not want to make public. The very

fact that they could not read the entire letter in some cases only made the spectators more curious. They studied them like puzzles. Nearly everybody went away with a general impression that, judging from the orders from other towns, Merchant Brown must have a good store. You will be able perhaps to apply this plan to the letters you receive from your out-of-town customers.

Taking Invoice.

The "taking stock" in a drug store without question is a tiresome, tedious irksome and apparently unprofitable task, however it now is obligatory according to a ruling of the Treasury Department. There are also some good points about annual invoicing, which will repay for the work done, these are: becoming acquainted with the stock, eliminating poor sellers, better arrangement of stock, familiarizing with costs of stock, moving dead stocks, avoiding overbuying in future and, above all, establishing the real actual financial worth of the merchant. Such who will not make inventories, "may get in bad" with collectors and inspectors of the Revenue Department. Such who have marked costs on their merchandise, when the goods were bought, will have little work in pricing their invoice sheets. As has been stated before a stock-list will make easy settling with an insurance company in case of loss by fire. It is not absolutely necessary to take stock on the last day of the year.

He Could Lose Anything.

Passenger (fumbling in pockets)—I'm afraid I've lost my ticket.

Irate Conductor—What do you mean, lost it? You couldn't lose a ticket a yard long.

Passenger—Couldn't, hey? Say, you don't know me. I lost a bass drum once.

Van Dam

New PANETELLA

FAVORITAS (Java Wrapper) 2 for 25¢; PERFECTO (Sumatra Wrapper) 10¢
 STRAIGHT SIZE (Java Wrapper) 10¢
 BLENDED AND MANUFACTURED BY
TUNIS JOHNSON CIGAR CO. GRAND RAPIDS, MICH.



Walker
MUSKEGON
MICHIGAN

**Makes
Good
Chocolates**

Brooks

CHOCOLATES

Made in Grand Rapids for 35 Years

THE NEWEST HIT
SCARAMOUCHE

A 10c BAR OF THE HIGHEST GRADE.

Include a box in your next order, sure.

NATIONAL CANDY CO., INC.

PUTNAM FACTORY

GRAND RAPIDS, MICH.



Do You Sell Flashlight Batteries?

IF SO, WHY NOT BUY
THE BEST ONE MADE,
THE

"YALE" MONO-CELLS

TWO SIZES ONLY TO FIT
ALL MAKES OF REGULAR
ROUND TYPE, MINERS'
TYPE, - SEARCHLIGHT
TYPE, SPOT LIGHTS,
DOUBLE DUTY, FLASH-
LIGHTS.. THE UNIT SYS-
TEM DOES IT.

THIS METAL DISPLAY TESTER RACK FREE with

20 Mono-Cells No. 101, size $1\frac{7}{8} \times 1$ in.
30 Mono-Cells No. 102, Size $2\frac{3}{8} \times 1\frac{1}{4}$ in.
Retail Value About \$21.00.

Cost You \$13.36

Send us this order today.

HAZELTINE & PERKINS DRUG CO.
Grand Rapids, Mich.

ORDER BLANK

Gentlemen—Please ship us via } Parcel Post
Express
Next Order

1 Only "YALE" Assortment Mono-Cells Flashlight Batteries to cost \$13.36. You are to send me Tester Display Rack free of charge.

NAME -----

ADDRESS _____ CITY _____
50 YEARS AT YOUR SERVICE

Manistee

**& PER
Michigan**

**CO.
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	80	@ 1 00	Aconite	-----	@ 1 80
Boric (Xtal)	15	@ 25	Amber, crude	1 50	@ 1 75	Aloes	-----	@ 1 45
Carbolic	44	@ 51	Amber, rectified	2 00	@ 2 25	Arnica	-----	@ 1 10
Citric	62	@ 70	Anise	1 00	@ 1 25	Asafoetida	-----	@ 2 40
Muriatic	3 1/2	@ 8	Bergamont	4 50	@ 4 75	Belladonna	-----	@ 1 35
Nitric	9	@ 15	Cajuput	1 50	@ 1 75	Benzoil	-----	@ 2 10
Oxalic	20 1/2	@ 30	Cassia	4 50	@ 4 75	Benzoil Comp'd	-----	@ 2 65
Sulphuric	3 1/2	@ 8	Castor	1 70	@ 1 90	Buchu	-----	@ 2 55
Tartaric	40	@ 50	Cedar Leaf	1 75	@ 2 00	Cantharadics	-----	@ 2 85
			Citronella	1 50	@ 1 75	Capsicum	-----	@ 2 20
			Cloves	3 75	@ 4 00	Catchu	-----	@ 1 75
			Cocanut	25	@ 35	Cinchona	-----	@ 2 10
			Cod Liver	1 35	@ 1 45	Colchicum	-----	@ 1 80
			Croton	2 00	@ 2 25	Cubeb	-----	@ 3 00
			Cotton Seed	1 40	@ 1 60	Digitalis	-----	@ 1 80
			Cubeb	8 50	@ 8 75	Gentian	-----	@ 1 35
			Elgeron	3 00	@ 3 25	Ginger, D. S.	-----	@ 1 80
			Eucalyptus	1 25	@ 1 50	Guaiac	-----	@ 2 20
			Hemlock, pure	2 00	@ 2 25	Guaiac, Ammon.	-----	@ 2 00
			Juniper Berries	2 00	@ 2 25	Iodine	-----	@ 95
			Juniper Wood	1 50	@ 1 75	Iodine, Colorless	-----	@ 1 35
			Lard, extra	1 35	@ 1 45	Iron, clo.	-----	@ 1 50
			Lard, No. 1	1 25	@ 1 35	Kino	-----	@ 1 40
			Lavender Flow.	6 50	@ 6 75	Myrrh	-----	@ 2 50
			Lavender Gar'n	85	@ 1 20	Nux Vomica	-----	@ 1 55
			Lemon	1 50	@ 1 75	Opium	-----	@ 3 50
			Linseed Boiled bbl.	@	97	Opium, Camp.	-----	@ 85
			Linseed bld. less	1 04	@ 1 17	Opium, Deodor'd	-----	@ 3 50
			Linseed, raw, bbl.	@	95	Rhubarb	-----	@ 1 70
			Linseed, ra. less	1 02	@ 1 15			
			Mustard, artifil. os	@	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 00	@ 5 25			
			Origanum, pure	@	2 50			
			Origanum, com'l	1 00	@ 1 20			
			Pennyroyal	3 00	@ 3 25			
			Peppermint	4 25	@ 4 60			
			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			
			Spearment	4 00	@ 4 25			
			Sperm	1 80	@ 2 25			
			Tansy	8 00	@ 8 25			
			Tar, USP	50	@ 45			
			Turpentine, bbl.	1 11 1/2	@ 1 12 1/2			
			Turpentine, less	1 18	@ 1 31			
			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

California Prunes	Lemon Peel
Canned Blackberries	Orange Peel
Canned Raspberries	
Oil Sardines	
Canned Pumpkin	
Canned Spinach	
Salt Mackerel	

DECLINED

Cheese	Raisin
Mop Sticks	Barley
Canned Apples	Scotch Peas
Canned Hominy	Twine

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 Cerl	2 20
Quaker Puffed Rice	5 45
Quaker Puffed Wheat	4 30
Quaker Brst Biscuit	1 90
Ralston Purina	4 00
Ralston Branos	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, 8 in.	1 50
Solid Back, 1 in.	1 75
Pointed Ends	1 25

Stove

No. 1	1 10
No. 2	1 35
No. 1	90
No. 2	1 25
No. 3	2 00

Shoe

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

BUTTER COLOR

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

CANDLES

Electric Light, 40 lbs.	12 1
Plumber, 40 lbs.	12 8
Paraffine, 6s	14 1/2
Paraffine, 12s	14 1/2
Wicking	40
Tudor, 6s, per box	30

CANNED FRUIT.

Apples, 3 lb. Standard	1 50
Apples, No. 10	4 00@4 25
Apple Sauce, No. 2	2 00
Apricots, No. 1	1 35@1 90
Apricots, No. 2	2 85
Apricots, No. 2 1/2	2 60@3 75
Apricots, No. 10	8 00
Blackberries, No. 10	12 50
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 40
Peaches, No. 1, Sliced	2 40
Peaches, No. 2	2 75
Peaches, No. 2 1/2 Mich	2 25
Peaches, 2 1/2 Cal.	3 00@3 75
Peaches, 10, Mich	5 50@6 50
Pineapple, 1, siled	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.	13 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 00
Raspb's, Red, No. 10	14 00
Raspb's, Black	
No. 10	10 50@12 50
Rhubarb, No. 10	5 50

CANNED FISH.

Clam Ch'der, 10 1/2 oz.	1 35
Clam Ch., No. 3	3 00@3 40
Clams, Steamed, No. 1	1 80
Clams, Minc'd, No. 1	2 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	3 25
Shrimp, 1, wet	2 10@2 25
Sard's, 1/4 Oil, ky	6 00@7 00
Sardines, 1/4 Oil, k'less	6 00
Sardines, 1/4 Smoked	7 50
Salmon, Warrens, 1/2s	3 00
Salmon, Red Alaska	2 85
Salmon, Med. Alaska	1 85
Salmon, Pink Alaska	1 65
Sardines, Im. 1/4, ea.	10@28
Sardines, Im. 1/4, ea.	25
Sardines, Cal. 1/4	1 75@2 10
Tuna, 1/2, Albocore	95
Tuna, 1/4s, Curtis, doz.	2 20
Tuna, 1/2s, Curtis, doz.	3 50
Tuna, 1s, Curtis, doz.	7 00

CANNED MEAT.

Bacon, Med. Beechnut	2 40
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, Qua. Sli.	1 90
Beef, No. 1, Qua. sli.	3 10
Beef, No. 1, B'nut. sli.	5 10
Beefsteak & Onions, s	2 75
Chili Con Ca., 1s	1 35@1 45
Deviled Ham, 1/4s	2 20
Deviled Ham, 1/2s	3 60
Hamburg Steak & Onions, No. 1	3 15
Potted Beef, 4 oz.	1 10
Potted Meat, 1/4 Libby	50
Potted Meat, 1/2 Libby	90
Potted Meat, 1/2 Rose	85
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, 18 oz.	1 15
Climatic Gem, 18 oz.	1 25
Fremont, No. 2	1 25
Snider, No. 1	95
Snider, No. 2	1 85
Van Camp, small	85
Van Camp, Med.	1 15

CANNED VEGETABLES.

Asparagus.

No. 1, Green tips	4 10@4 50
No. 2 1/2, Lge. Gr.	3 75@4 50
W. Bean, cut 2	1 60@1 65
W. Beans, 10	8 50@12 00
Green Beans, 2s	1 65@3 75
Gr. Beans, 10s	7 50@13 00
L. Beans, 2 gr.	1 35@2 65
Lima Beans, 2s, Soaked	95
Red Kid. No. 2	1 20@1 35
Beets, No. 2, wh.	1 60@2 40
Beets, No. 2, cut	1 25
Beets, No. 3, cut	1 60
Corn, No. 2, Ex stan	1 45
Corn, No. 2, Ex stan	1 40
Corn, No. 2, Fan	1 60@2 25
Corn, No. 2, Fy. glass	3 25
Corn, No. 10	7 50@16 75
Hominy, No. 3	1 00@1 15
Okra, No. 2, whole	2 00
Okra, No. 2, cut	1 80
Dehydrated Veg Soup	90
Dehydrated Potatoes, lb	45
Mushrooms, Hotels	36
Mushrooms, Choice	45
Mushrooms, Sur Extra	70
Peas, No. 2, E.J.	1 50@1 80
Peas, No. 2, Sift.	
June	1 90@2 10
Peas, No. 2, Ex. Sift.	
E. J.	2 60
Peas, Ex. Fine, French	25
Pumpkin, No. 3	1 35@1 50
Pumpkin, No. 10	4 50@5 60
Pimentos, 1/4, each	12@14
Pimentos, 1/2, each	27
Sw't Potatoes, No. 2 1/2	1 35
Sauerkraut, No. 3	1 40@1 50
Succotash, No. 2	1 60@2 35
Succotash, No. 2, glass	3 45
Spinach, No. 1	1 10
Spinach, No. 2	1 35@1 75
Spinach, No. 3	2 00@2 40
Spinach, No. 10	5 50@7 00
Tomatoes, No. 2	1 30@1 60
Tomatoes, No. 3	1 90@2 25
Tomatoes, No. 2 glass	2 60
Tomatoes, No. 10	6 50

CATSUP.

B-nut, Small	2 25
Lilly Valley, 14 oz.	2 50
Libby, 14 oz.	2 25
Libby, 8 oz.	1 75
Lilly Valley, 1/2 pint	1 75
Paramount, 24, ss	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
Lilly Valley, 8 oz.	2 10
Lilly Valley, 14 oz.	3 00

OYSTER COCKTAIL.

Sniders, 16 oz.	3 25
Sniders, 8 oz.	2 35

CHEESE

Roquefort	63
Kraft Small tins	1 70
Kraft American	1 70
Chili, small tins	1 70
Pimento, small tins	1 70
Roquefort, small tins	2 50
Camenbert, small tins	2 50
Brick	28
Wisconsin Flats	26
Wisconsin Daisy	26
Longhorn	27
Michigan Full Cream	25
New York Full Cream	31
Sap Sago	30

CHEWING GUM

Adams Black Jack	65
Adams Bloodberry	65
Adams Dentyne	65
Adams Calif. Fruit	65
Adams Sen Sen	65
Beeman's Pepsin	70
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, 1/4s	35
Baker, Premium, 1/4s	37
Baker, Premium, 1/4s	34
Baker, Premium, 1/4s	34
Hersheys, Premium, 1/4s	35
Hersheys, Premium, 1/4s	36
Runkle, Premium, 1/2	31
Runkle, Premium, 1/4s	34
Vienna Sweet, 24s	2 10

COCOA.

Baker's 1/4s	40
Baker's 1/4s	36
Bunte, 1/4s	43
Bunte, 1/4 lb.	35
Bunte, 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, 1/4s	28
Huyler	36
Lowney, 1/4s	40
Lowney, 1/4s	38
Lowney, 1/4s	31
Lowney, 5 lb. cans	75
Van Houten, 1/4s	75
Van Houten, 1/4s	75

COCOA NUT.

1/4s, 5 lb. case Dunham	42
1/4s, 5 lb. case	40
1/4s & 1/2s 15 lb. case	41
Bulk, barrels shredded	24
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 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
Caroline, Tall, 4 doz.	4 00
Caroline, Baby	3 50

EVAPORATED MILK



Quaker, Tall, 4 doz.	4 90
Quaker, Baby, 8 doz.	4 80
Blue Grass, Tall, 48	5 00
Blue Grass, Baby, 72	3 75
Carnation, Tall, 4 doz.	5 25
Carnation, Baby, 8 dz.	5 15
Every Day, Tall	5 25
Every Day, Baby	4 00
Goshen, Tall	5 00
Goshen, Gallon	4 90
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

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 Acidu'd, doz.	2 25
Minute, 3 doz.	4 06
Plymouth, White	1 55
Quaker, 3 doz.	2 70

HORSE RADISH

Per doz., 6 oz.	1 10
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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
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OLEOMARGARINE

Kent Storage Brands.

Good Luck, 1 lb.	25 1/2
Good Luck, 2 lb.	25
Good Luck, solid	24
Gilt Edge, 1 lb.	25 1/2
Gilt Edge, 2 lb.	25
Delicia, 1 lb.	21
Delicia, 2 lb.	20 1/2

Swift Brands.

Gem Nut	24
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Special Country roll.

Van Westenbrugge Brands	27
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Carload Distributor



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

Diamond, 144 box	8 00
Searchlight, 144 box	8 00
Red Stick, 720 1c bxs	5 50
Red Diamond, 144 box	6 00

Safety Matches.

Quaker, 5 gro. case	4 75
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MINCE MEAT.

None Such, 3 doz.	4 85
Quaker, 3 doz. case	3 50
Libby, Kegs, wet. lb.	22

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 cs.	5 85
No. 1 1/2, 36 cans to cs.	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 cs.	4 40
No. 1 1/2, 36 cans to cs.	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 cs.	3 35
No. 1 1/2, 36 cans to cs.	2 90

New Orleans	
Fancy Open Kettle	68
Choice	52
Fair	32

Half barrels 5c extra

Molasses in Cans.

Red Hen, 24, 2 lb.	2 70
Red Hen, 24, 2 1/2 lb.	3 35
Red Hen, 12, 5 lb.	3 10
Red Hen, 6, 10 lb.	3 00
Ginger Cake, 24, 2 lb.	3 25
Ginger Cake, 24, 2 1/2 lb.	3 90
Ginger Cake, 12, 5 lb.	3 75
Ginger Cake, 6, 10 lb.	3 50
O & L, 24, 2 lb.	4 75
O & L, 24, 2 1/2 lb.	6 25
O & L, 12, 5 lb.	5 25
O & L, 6, 10 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	3 90
Dove, 6, 10 lb. Blue L	4 45
Palmetto, 24, 2 1/2 lb.	4 65

NUTS.

Almonds, Terregona	20
Brazil, Large	22
Fancy mixed	20
Filberts, Sicily	15
Peanuts, Virginia, raw	09 1/2
Peanuts, Vir. roasted	11
Peanuts, Jumbo, raw	15
Peanuts, Jumbo, rstd	22
Pecans, 3 star	24
Pecans, Jumbo	22
Walnuts, California	23

Salted Peanuts

Fancy, No. 1	16 1/2
Jumbo	23

Shelled

Almonds	48
Peanuts, Spanish,	
125 lb. bags	15 1/2
Filberts	32
Pecans	84
Walnuts	52

OLIVES.

Bulk, 2 gal. keg	3 85
Bulk, 3 gal. keg	5 50
Bulk, 5 gal. keg	8 75
Quart, Jars, dozen	6 00
Pint, Jars, dozen	3 50
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

Perfection Kerosine	11.1
Red Crown Gasoline,	
Tank Wagon	14.7
Gas Machine Gasoline	33.8
V. M. & P. Naphtha	20.2
Capitol Cylinder	39.2
Atlantic Red Engine.	21.2
Winter Black	12.2



Iron Barrels.

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



Semdac, 12 pt. cans	2 80
Semdac, 12 qt. cans	4 15

PICKLES

Medium Sour	
Barrel, 1,200 count	16 00
Half bbls., 600 count	9 00
10 gallon kegs	6 75

Sweet Small

30 gallon, 3000	38 00
30 gallon, 3000	43 00
5 gallon, 500	8 40

Dill Pickles.

600 Size, 15 gal.	9 50
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PIPES

Cob, 3 doz. in bx. 1 00	@ 1 20
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PLAYING CARDS

Broadway, per doz.	2 40
Blue Ribbon	4 00
Bicycle	4 25

POTASH

Babbitt's 2 doz.	3 75
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FRESH MEATS

Beef.	
Top Steers & Heif. 18@19	
Good Steers & Heif. 16@17	
Med. Steers & Heif. 12@13	
Com. Steers & Heif. 10@12	
Cows.	
Top	12
Good	11
Medium	09
Common	08

Veal.

Top	12
Good	10
Medium	08

Lamb.

Good	24
Medium	22
Poor	16

Mutton.

Good	12
Medium	10
Poor	06

Pork.

Heavy hogs	08
Medium hogs	09 1/4
Light hogs	09
Loins	15
Butts	12
Shoulders	10
Hams	12
Spareribs	10
Neck bones	05

PROVISIONS

Barreled Pork	
Clear Back	23 00@24 00
Short Cut Clear	22 00@23 00
Clear Family	27 00@28 00

Dry Salt Meats

S P Bellies	16 00@13 00
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Lard

80 lb. tubs	advance 1/4
Pure in tierces	15 1/2
69 lb. tubs	advance 1/4
50 lb. tubs	advance 1/4
20 lb. pails	advance 3/4
10 lb. pails	advance 1/2
5 lb. pails	advance 1
3 lb. pails	advance 1
Compound Lard	15@15 1/2

Sausages

Bologna	12 1/2
Liver	12
Frankfort	16
Pork	18@20
Veal	11
Tongue	11
Headcheese	14

Smoked Meats

Hams, 14-16, lb.	21@ 24
Hams, 16-18, lb.	21@ 26
Ham, dried beef	
sets	38 @39
California Hams	12@ 13
Picnic Bolled	
Hams	30 @32
Bolled Hams	34 @37
Minced Hams	14 @15
Bacon	18 @30

Beef

Boneless	23 00@24 00
Rump, new	23 00@24 00
Mince Meat	
Condensed No. 1 car.	2 00
Condensed Bakers brick	31
Moist in glass	8 00

Pig's Feet

1/4 bbls.	2 15
1/2 bbls.	35 lbs. 4 00
3/4 bbls.	7 00
1 bbl.	14 15

Tripe

Kits, 15 lbs.	90
1/4 bbls., 40 lbs.	1 60
1/2 bbls., 80 lbs.	3 00

Casings

Hogs, per lb.	@42
Beef, round set	14@26
Reef, middles, set	25@30
Sheep, a skein	1 75@2 00

RICE

Fancy Head	08 1/2
Blue Rose	06 1/2
Broken	03 1/2

ROLLED OATS

Steel Cut, 100 lb. sks.	4 75
Silver Flake, 12 Fam.	2 20
Quaker, 18 Regular	1 80
Quaker, 12s Family N	2 75
Mothers, 12s, Ill'num	3 25
Silver Flake, 18 Reg.	1 40
Sacks, 90 lb. Jute	2 85
Sacks, 90 lb. Cotton	2 90

SALERATUS

Arm and Hammer	3 75
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SAL SODA

Granulated, bbls.	2 00
Granulated, 100 lbs. cs	2 25
Granulated, 36 2 1/2 lb. packages	2 50

COD FISH

Middles	16
Tablets, 1 lb. Pure	20
Tablets, 1/2 lb. Pure.	
doz.	1 40
Wood boxes, Pure	27
Whole Cod	11

Holland Herring

Queen, Kegs	96
Queen, half bbls.	8 25
Queen, bbls.	16 00
Milkers, kegs	1 10
Y. M. Kegs	1 00
Y. M. half bbls.	9 00
Y. M. bbls.	17 50

Herring

K K K K, Norway	20 00
8 lb. pails	1 40
Cut Lunch	1 25
Boned, 10 lb. boxes	28

Lake Herring

1/2 bbl., 100 lbs.	6 50
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Mackerel

Tubs, 100 lb. fncy fat	24 50
Tubs, 60 count	6 00

White Fish

Med. Fancy, 100 lb.	13 00
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SHOE BLACKENING.

2 in 1, Paste, doz.	1 35
E. Z. Combination, dz.	1 35
Dri-Foot, doz.	2 00
Bixbys, Doz.	1 35
Shinola, doz.	90

STOVE POLISH.

Blackline, per doz.	1 35
Black Silk Liquid, dz.	1 40
Black Silk Paste, doz.	1 25
Enamaline Paste, doz.	1 35
Enamaline Liquid, dz.	1 35
E Z Liquid, per doz.	1 40
Radium, per doz.	1 85
Rising Sun, per doz.	1 35
654 Stove Enamel, dz.	2 35
Vulcanol No. 5, doz.	95
Vulcanol No. 10, doz	1 75
Stovoil, per doz.	3 00

SALT

Colonial, 24, 2 lb.	95
Med. No. 1, Bbls.	2 80
Med. No. 1, 100 lb. bg.	95
Farmer Spec., 70 lb.	95
Packers Meat, 56 lb.	63
Packers for ice cream	
100 lb. each	95
Blocks, 50 lb.	47
Butter Salt, 280 lb. bbl.	4 50
Baker Salt, 280 lb. bbl.	4 25
100, 3 lb. Table	6 07
60, 5 lb. Table	5 57
30, 10 lb. Table	5 30
28 lb. bags, Table	40



Per case, 24 2 lbs.	2 40
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Five case lots	2 30
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SOAP

Am. Family, 100 box	6 00
Export, 120 box	4 75
Flake White, 100 box	4 80
Fels Naptha, 700 box	5 50
Grdma White Na. 100s	5 00
Rub No More White	
Naptha, 100 box	5 00
Swift Classic, 100 box	4 75
20 Mule Borax, 100 bx	7 55
Wool, 100 box	6 50
Fairy, 100 box	5 50
Jap Rose, 100 box	7 85
Palm Olive, 144 box	11 00

WHEN WE OWED FRANCE.

We Should Not Nag Our Sister Republic.

It may conduce somewhat to revive the atrophied modesty of some overly proud Americans to be reminded that this country has been debtor as well as creditor to France. It may serve also to moderate the harsh and impatient disposition observed in many quarters to be reminded that our delinquency in paying our debt to France was much greater than France has yet shown in respect to her debt to us. I shall speak of financial obligations only, which some of our people seem to have forgotten. The least considerate and the least modest among us, I hope, are duly appreciative of the incalculable debt we owe to Lafayette and other noble sons of France who gave their services and ventured their lives.

We had the first intimation of French aid in 1775, before we dared, or probably desired, to declare our independence. It was when Chatham, Fox and Burke were thundering against the tyrannies which the British Crown was imposing upon the American Colonies in violation of the English Constitution. Benjamin Franklin, who had been striving with the English champions of freedom to moderate the policies of Lord North, was about to return to America when the French Minister to England rather pointedly reminded him that France had contributed to the independence of the Netherlands. Of course, Franklin and all our statesmen perfectly understood then and later that the Government of France was moved not by any sympathy with democracy but by a desire to embarrass Great Britain. None the less the aid was welcome, was vital, and we should never forget it. Our aid to France stands upon somewhat higher ground, for we were not moved by the desire to cripple a rival and an ancient enemy. Still, it was not furnished in altruism but in self-interest. We saw France being bled white through two and a half years and did not move until Germany provoked us to war on our own account, and then we made common cause with the Allies.

According to Winsor's "Narrative and Critical History of the United States," the Government of France in May, 1776, some two months before the Liberty Bell rang out our defiance to Great Britain, informed the Government of Spain (also in sympathy with any action that might be hurtful to England) that France intended to contribute 1,000,000 livres under the cover of a commercial house to the American insurgents, and suggested that Spain contribute an equal amount. Spain promptly complied.

Just before, or in March, 1776, Silas Deane was commissioned by the Continental Congress to go to Europe in search of aid and was instructed to apply first to France for clothing, with suitable ammunition, for 25,000 men and 100 field pieces, to be paid for as soon as American navigation could be restored.

In June, 1776, France delivered the 1,000,000 livres of her own and in August following the 1,000,000 from Spain

to Beaumarchais, a picturesque speculator, who had been in correspondence with Arthur Lee of Virginia, and who later had extensive dealings with the warring colonists. Deane meanwhile had arrived in France and entered into negotiations with Beaumarchais, who advanced 500,000 livres, which Deane promised would be paid in tobacco within a year. Thereafter three vessels of clothing and stores were dispatched and later five more followed. There was some confusion among the American patriots as to whether the supplies were given or sold, but apparently our needy forefathers were willing to take them either way. Finally the French Government informed our representatives that the supplies were sold by Beaumarchais. From that time forward there was no question as to the nature of the contributions, though there was much misunderstanding from first to last as to the details and amounts of credits. Neither Beaumarchais nor the Continental Congress could qualify as expert book-keepers.

By the Summer of 1778 America owed Beaumarchais about 5,000,000 livres. In January, 1779, the Continental Congress sent a polite note to Beaumarchais promising prompt settlement, but after much delay executed bills of exchange at three years sight. The "at sight" was not "seen" for a long time.

While all this was going on France was making her sympathy and support valuable in other ways. After Burgoyne's surrender in 1777 she made a treaty acknowledging the independence of the new Republic—a compact of friendship to be made public and a treaty of alliance to be published only in the event that England declared war against France either way greatly heartening to the American patriots. In due course and at a most critical time French warships began to harass English shipping, American privateers sallied forth from French ports, and finally came Rochambeau with his legions and the French fleet to help encompass Cornwallis at Yorktown.

After the war there were repeated negotiations with Beaumarchais with claims by the United States for offsets, and finally, nearly sixty years after the liability had been incurred, the United States paid \$160,000 to the heirs of Beaumarchais.

The historian Schouler relates that Secretary Hamilton in Washington's first administration, nearly twenty years after the Continental Congress incurred the first obligation, reported our foreign debt at \$11,710,378, inclusive of interest arrears, due mostly to France. It appears that as yet France has had our money without interest only about one-fourth the time we had hers without interest, and only about one-twelfth the time we took before making final settlement with the man who furnished the first clothing and ammunition for our troops.

If this reminder is not sufficient to take some of the conceit out of us, let us remember that at the close of the Revolution our currency was so depreciated that it gave rise to the expression of contempt, "not worth a Continental." A pound of sugar

brought \$10 in American money and a barrel of flour \$1,500. Let us not speak too slightly of depreciated francs.

In a true appraisal of real "value received" it would not be far from equity for us to charge our advances to France to our obligations for Lafayette alone, but of course there is to be no forgiving of the debt, for no nation can afford to accept as a gratuity a formal obligation contracted in a mutual undertaking. At the same time it becomes us to be gentle and to await France's convenience. In the light of history anything like nagging would be downright indecent. Clarence Ousley.

Death of Fred A. Kipp, the Armada Grocer.

Armada, Jan. 8—The whole community was saddened when the news reached them of the sudden death of Fred A. Kipp, the well-known grocer, who passed away as the result of an attack of heart trouble, following two years' illness. Although failing the past few months and suffering from many severe attacks, he had not been confined to his bed at any time. While talking to friends on the street Friday evening he was taken suddenly ill and was assisted to his store where he passed away a few minutes later. Everything possible was done to save him but to no avail.

Fred A. Kipp was the eldest son of Frederick and Mary Tooley Kipp and was born in Washington, Oct. 26, 1870. He was married Oct. 28, 1895, to Miss Louise Kloeffer who survives him.

Fred, as he was familiarly known



by everyone, spent his entire life in Armada. In his younger days he was identified with base ball and was a very popular player, and he never lost interest in the game he loved so well. He was also very much interested in music, belonging at different times to bands and orchestras of the village, and was a member of the local band at the time of his death. His kind and optimistic nature made him friends wherever he went. He always had a good word for everything that was right. For many years he traveled on the road for John T. Woodhouse & Co., Detroit, and made countless friends. On account of failing health he was forced to retire from the road about two years ago.

He leaves to mourn their loss, a widow, his aged parents, a sister, Mrs. Wm. Holmes, a brother, Bert, besides a wide circle of relatives and friends.

Funeral services were held Monday afternoon in the Methodist Episcopal church conducted by Rev. R. J. Chase, pastor of Washington M. E. and Rev. Meeker, of the local Congregational church. A very large number attended the services to pay their last respects to a true and loyal friend,

More Business Sense Needed in Educational Institutions.

Chicago, Jan. 8—Here is an object lesson on taxes as levied for school purposes in Michigan.

The last report of the Superintendent of Public Instruction contains the following interesting table:

In 1890 the cost per capita of enrollment was \$11.25. In other words, the cost of conducting the elementary and secondary schools of the State averaged that sum for each pupil in attendance.

In 1900 this tax had increased to \$15.61; in 1910 to \$26.95; in 1915, to \$37.42 and in 1920 to \$55.95, in the latter case a practical increase over 1890 of 360 per cent.

These figures do not contemplate the increase of investment for school buildings, but the actual current expenses of school operation.

Here is another item of interest to the tax payer gleaned from the same report:

The University of Michigan last year had an enrollment of 6,891. The expenses (operating only) were \$2,346,750 or \$391 for each pupil. The total amount received for tuition was \$682,447 or \$113.66 for each person, a clear loss to the State of \$1,664,000 or \$278 per capita.

The enrollment showed that 17 per cent. of the students in attendance claimed a residence in Michigan, while 83 per cent. were aliens or from other states and even foreign countries.

If the Michigan contingent had received their education at the expense of the State, which would be a logical arrangement, then the cost to the taxpayers of the State for the education of alien students who are taking advantage of the State educational bargain counter, was in the aggregate \$1,576,260.

And for the purpose of carrying on this charitable work of educating outsiders, we are called upon each legislative session for appropriations for new buildings to accommodate the overflow.

If the college authorities would charge aliens what they are asked to pay for an education in similar institutions in other states, there would be a resulting profit in the operation of the State University.

There is bound to be a revolt against the present trend toward quantity production in our State institutions of learning unless such tendency brings with it reduced per capita cost.

While the process of education is not strictly a business, there is no valid reason why our public educational institutions should not be operated along business lines and we will have to come to it sooner or later or retire from the field.

Let's educate our own students gratuitously if it seems desirable, but there is no valid reason for asking tax payers of Michigan to supply these advantages to such as have no claim for residence in the State.

The waste of taxpayers' money for educational purposes, however, is in no wise confined to Michigan—though this particular State is hard hit—but is gradually fastening itself on the whole Nation.

Just now there is an effort to establish a department of education of cabinet rank, another attempt to compel Uncle Sam to assume responsibility shirked by the individual states, which always mean the stunting of state and local initiative and the substitution of certain standards of times illy adapted to local requirements.

In every phase of human program there is always a lot of specialists who want to regulate something, and most usually in matters where there is little or no friction and everything is running smoothly.

It has happened in transportation, big business, agriculture and personal rights of individuals. In every instance

such efforts have proven palpable failures.

Centralization of power is not what we want. The thing to be most desired is a return to the states of much of the sovereign power which they once enjoyed, and the state administrations to be made to assume such responsibilities.

Scientific men have intimated that future generations of human beings will be toothless and legless, on account of the use of predigested foods and the almost universal use of automobiles.

With the tendency to shift regulation of all manner of economic activities to the general government, our own State legislative bodies must become little more than Dorcas societies.

The wise and far sighted statesmen who founded our American system of government limited the powers and duties of the central government and sought to retain the freedom of initiative of the states so far as they are compatible with the necessary authority of the Nation.

This distribution of such powers and functions, with their attendant balance of state and local responsibilities, have had the administration of statesmen ever since the Federal constitution was first adopted.

But the masses have paid little or no attention to the grave importance of these reservations and they have gradually been lost.

It might be that the General Government might bring chaos out of the scramble with which our state educational institutions have become submerged, but it is a risky proceeding and we ought to awake to a realization of what is really happening and try to regulate our household from within.

Anyhow our educational heads should inject more business sense in their operations. Frank S. Verbeck.

Doubtful Over Goods Advances.

In the discussions in the piece goods trade over the heavyweight prices that the American Woolen Company will make, the tendency lately has been to doubt that there will be any material advance. The buyers' attitude, especially for a concern which must get volume business is held to make substantially higher prices "indiscoverable." "There evidently will not be enough business to go around" according to one independent mill representative, "and the big company in getting its share will undoubtedly make prices as attractive as possible." Disputing the belief of some that the new price of Fulton 3192, considered the index, would be about \$3, some well-known men in the trade said recently they thought this price too high. They would not venture anything like a real prediction, but suggested that the new price would be low, all things considered.

Mills Buying Very Cautiously.

Pending the forthcoming openings of the heavyweight lines the mills are doing very little buying of raw wool or yarns. It is estimated that many of the mills are covered to some extent on their requirements for the next two months or more and that they and the others will be guided in future purchasing by the buying that develops at the openings. The yarn spinners, while more optimistic than recently, are operating considerably below capacity. It is reported that worsted spinners are operating at about 75 per cent. of capacity, which is from 12 to 15 per cent. below the

figure of last year at this time. Yarn prices are being held firm in most instances, spinners contending that the raw material situation makes any other position untenable. There is a better enquiry for dress goods descriptions.

It Will Stop Them.

In January, after the holiday drain on purses, is when the retailer needs every ingenuity at his command in order to stimulate interest and trade. Even in your window display you can be more radical than usual—for you want to command attention from apathetic passersby. An effect, which is sufficiently startling to attract this attention is the following. Use one window for articles for men's use, another window for articles for ladies' use. Label one window with a large sign "Of Interest to Men Only." The other window "Of interest to ladies only." Although the arrangement is simple and does not call for unusual skill in arrangement it will be found effective because it appeals to the curious interest of the passerby.

Germany is minus a comet, discovered by the Leipzig Observatory in 1851. It looks as though even the stars in their courses were siding against the researchful and still unrepentant Teutons. In days of old, German scientists enjoyed a complete community of interest with investigators of other lands in the free-masonry of the truth. They have had to incur the odium the militarists and the politicians earned for the land of their nativity. The world will continue to accept the discoveries announced from Leipzig or any other center of learning, but the persistence of the animus against German professors is understandable. It was a group of the representative intellectuals who issued the first passionate exculpation of the brutal kaiser and his evil works.

It sometimes seems that we are approaching the time when the principle business of those holding office will be to collect tax revenue from those not holding office in order to meet the public payroll.

If your clerks are to make successes of themselves, it is up to you to help them by all the means in your power. Take a personal interest in their development for their sake as well as for the sake of your business.

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	11
Calfskin, Green, No. 2	09 1/2
Calfskin, Cured, No. 1	12
Calfskin, Cured, No. 2	10 1/2
Horse, No. 1	3 56
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

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.

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., Chipewaga Falls, Wisconsin. 432

Tailor Shop For Sale—Good location, well equipped. Plenty busheling and new work. Business conditions not reason for selling. Price \$300. Worth investigating. A. J. Fisher, 1309 Portage St., Kalamazoo, Mich. 433

For Sale or Trade—Improved farm 149 acres: 100 acres under cultivation, 49 acres woods and pasture. Ten-room house, barns, wells and windmill, hen-house, orchard. School 1/2 mile. Good neighbors and roads. Borders on lake, good fishing. Twenty miles from two cities of 45,000 and only 2 1/2 miles and 3 miles from two small towns. Want building and general merchandise. H. T. Reynolds, Delton, Mich. 434

FOR SALE—WILL SACRIFICE FOR \$850, if taken at once, one eight-foot soda fountain and carbonator, one five-booth ice box, and one Hires root beer barrel. All in good condition. 1233 Peck St., Muskegon Heights, Mich. 435

For Sale—Good clean stock of dry goods, shoes and groceries in town of 500. Very best farming community. Reason for selling, other business. Address No. 436, c-o Michigan Tradesman. 436

Wanted—Shoe salesman for Western and Northern Michigan, on strictly commission basis, preferably with headquarters in Grand Rapids. Brandau Shoe Co., 250 West Jefferson Ave., Detroit, Mich. 437

For Sale—Good grocery, ideal location, at reasonable price. Call or write to Bert Graham, 840 Leith St., Flint, Mich. 411

FOR SALE—Muscle Shoals paying drug store. Will invoice \$30,000. Owner not a druggist. Will sell less than invoice; terms. Address P. O. Box 22, Russellville, Alabama. 417

Wanted—Stock of general merchandise clothing or shoes. J. E. Lee, Lancaster, Wisconsin. 423

FOR RENT — LARGE BUSINESS BLOCK, THREE floors and basement, heart of business district, old established mercantile stand. Alliance, Ohio. Population 25,000. Address Sydney L. Geiger, Attorney, Alliance, Ohio. 424

Commercial traveler with 15 years experience wants position. Prefer long trips. Address No. 427, care Michigan Tradesman. 427

For Sale—One of the best markets in Bay City, Michigan. Good business. All building, with large modern home. Investigate this. Reasonable. Address No. 428, c-o Michigan Tradesman. 428

FOR SALE—Or exchange for stock of general merchandise—a fine 200 acre farm in Cheboygan county, Michigan. Particulars, J. W. Taylor, Cheboygan, Mich. 429

For Sale—Three retail stores. Address No. 431, c-o Tradesman. 431

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

WM. D. BATT FURS

Hides, Wool and Tallow

28-30 Louis St.
Grand Rapids, Michigan

CIVIL, CRIMINAL, PRIVATE
INVESTIGATIONS

HALLORAN'S NATIONAL DETECTIVE AGENCY

(INCORPORATED)

506-507 Grand Rapids
Savings Bank Building
GRAND RAPIDS, MICHIGAN

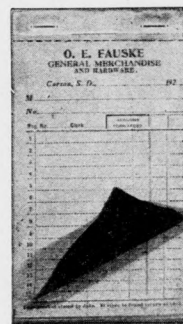
Citizens 51-328. Bell M. 46. Nights: 605
on dial and ask for 286-2 rings.

Henry Smith Floral Co., Inc.

52 Monroe Ave.

GRAND RAPIDS, MICHIGAN

PHONES: Citizens 65173 Bell Main 173



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.

Grand Rapids Safe Co.

Tradesman Building

Dealer in

Burglar Proof Safes
Fire Proof Safes
Vault Doors
Cash Boxes
Safety Deposit Boxes

We carry the largest stock in Michigan and sell at prices 25 per cent below Detroit and Chicago prices.

LITTLE USELESS GIVING.

For several years there has been an unmistakable trend on the part of buyers away from the useless type of holiday gift that once constituted such a large part of the Christmas merchandise. Two decades ago the most attractive gifts appeared to be those that were most conspicuously useless. Ornate handkerchief cases that would hold only a single handkerchief and necktie holders that would accommodate just one tie have long been relegated to the limbo of things best forgotten. Nearly everybody has become a "spug." Merchants' holiday stocks are no longer cluttered with specialties that had to be sold during the holiday season or not at all. Experience has shown that such things can no longer be handled at a safe profit. There is undoubtedly wasteful expenditure at this season of the year, as there is indeed at all seasons, but the seasoned Christmas shopper to-day is aware of a change, and there are few wares offered to-day that do not serve both utilitarian and aesthetic purposes.

Flour May Go Some Higher.

The bears were unable to materially depress wheat values during the holiday period, since which time both wheat and corn have taken on additional strength and the tendency still seems to be upward. In fact, premiums on the choice varieties of both hard and soft wheat have advanced from three to five cents per bushel.

The demand for flour has been more active the last few days than for a month or six weeks and we anticipate a reasonably good volume of business, due to the fact that dealers, as a whole, have not loaded up as they were wont to do in bygone days, but, on the other hand, have been buying in a rather conservative fashion, purchasing to cover trade requirements only. In other words, the speculative influence on the part of the flour buyer has been practically eliminated so far on this crop year and this course has tended to create a healthy condition in the flour market.

We are not looking for material advances, but, on the other hand, flour should hold firm and possibly sell a little higher.

Stocks of wheat are not burdensome and are in strong hands and while the visible supply is greater this year than last, the total acreage sown to winter wheat has been decreased 10@12 per cent. compared to last year.

In our opinion, the trade need have no hesitancy in booking ample supplies to cover anticipated requirements and yet, on the other hand, we do not look for a big advance in the price of flour; it may go some higher.

Lloyd E. Smith.

Work on the Grocers Who Need It.

The Secretary of the National Retail Grocers' Association sends in a copy of the application which the grocer has to sign to become a member of the Better Grocers Bureau, the educational enterprise which the National Association is about to operate. In order to get in, the grocer has to certify as follows:

1. I am an American citizen.

2. I pay all my obligations promptly.

3. I conduct a sanitary store.

4. I do not open for business on Sunday.

5. I conduct my store as I would like to see the other fellow conduct his.

6. I keep practical records of my business.

7. I will co-operate in furnishing figures for statistical purposes when called upon to do so.

8. I am a member of the local association in my city.

Isn't there some chance, Mr. Secretary, that you have made your membership standards too high? The grocer who can truthfully claim to do and to be all these eight things isn't apt to need the Better Grocers' Bureau a whole lot. Why not let in the grocers who really need it; for instance, those who could subscribe to the following:

1. I am not yet an American citizen, but am willing to become one.

2. I am as sloppy as my creditors will let me be about paying my obligations.

3. I try to keep my store sanitary enough to keep a jump ahead of the health inspector. I'm too tired to do more than that.

4. I am open whenever I think I can sell a dollar's worth of goods.

5. I conduct my store to suit myself; it's nobody else's business.

6. I keep my records in my head.

7. I can't furnish any figures, I don't know any.

8. I don't belong to any association; I don't believe in them.

Take a grocer like that and there's a chance that the Better Grocers Bureau might do something with him. I am not sure about the other type of man.

Elton J. Buckley.

Beware of the Bogue Subscription Solicitor.

The Tradesman is called upon this week to warn the trade against having any dealings with a man who goes by the name of R. D. Stanton, who claims to represent the American Circulating Co., 116 Nassau street, New York. The man has but one arm and claims to have been a soldier in the kaiser's war. He is heavy set and substantial looking. He has no authority to represent the Tradesman in any capacity and any money paid him is money lost forever. The Tradesman will pay a suitable reward to any one who will assist us in locating the crook. He was last seen at Homer, where he victimized Guy Helmer to the tune of \$3.

If you are selling goods for less than other stores ask, make sure the buyer knows it. The fact will not always be noticed, even by purchasers of the goods.

Benton Harbor—J. R. Munger, formerly of Three Rivers, has purchased the St. Joseph Dairy Co., from Frank and Ralph Rough.

Zeeland—The Michigan Star Furniture Co. has been sold to the Herman Miller Furniture Co.

More Rigid Home Fire Prevention.

The matter of keeping fire from the home is a very important thing. The following article is very much to the point, and we hope it will benefit our readers.

"It is a strange fact," declares one of the world's leading fire prevention authorities, "that men will provide factories and offices with elaborate systems of exit and life-saving devices to protect employes from fire, and then will erect homes to shelter their own families without a single precaution for saving their lives in a similar emergency."

"Strange, indeed, and yet after all it is not quite inexplicable, for consistency, save under strict compulsion, is not among the most pronounced of man's virtues, and this is particularly true in regard to fire hazard. The naked truth is that of the 15,000 lives which annually are sacrificed to the flames in this country, no less than half are lost in dwelling house fires. During five years, then, the total approaches 37,500, or an average of twenty a day. That is a gruesome record, and one that clearly points to the need for strengthened and rigidly enforced building regulations and fire laws. Only in that way, apparently, can people be defended against their own folly.

"There is, too, another aspect of the fire destruction in American homes which should not be ignored. Progress has come to be identified in the mind of this generation almost exclusively with scientific achievement. Countries are inclined to judge and submit to judgment according to this standard, which indubitably is a lofty one. Nevertheless, people sometimes forget that the nation in reality is most advanced which is best housed, since the home is the root and center of social life. It is itself the cradle of all progress.

"Provision of adequate and decent quarters for the country's expanding population is, therefore, but another name for advancement; and whatever hampers this work of supplying housing accommodations, in view of the persistent shortage, whatever destroys homes that already are lamentably insufficient in number, strikes at the most vital part of America. By allowing fire to sweep away \$321,453,878 of dwelling house property, as it did in the years 1917 to 1921, when a substantial percentage of this waste could have been stayed with a little conscious effort, the American public is guilty of conspiring against its own well being."

Corporations Wound Up.

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

- Storam Co., Inc., Grand Rapids.
- Strauss Corporation, Detroit.
- Macomb Auto Sales Co., Mt. Clemens.
- Aljalin Realty & Construction Co., Detroit.
- Market Lunch Co., Detroit.
- American Radio & Manufacturing Co., Detroit.
- Hayes Wheel Co. of New York, Jackson.
- Worth Cigar Co., Detroit.

Michigan Copper Mining Co., New York-Detroit.

Wolverine Copper Mining Co., New York-Mine, Mich.

Wolfe Tire & Rubber Co., Benton Harbor.

Cook-Dueweke Warehouses, Inc., Detroit.

Prime Tea Co., Roxbury, Mass.-Detroit.

City Fuel Co., Manistique.

Chicago Pole Co., Chicago-Pinconning.

Precision Castings Co., Inc., Syracuse-Pontiac.

Trimountain Mining Co., Boston, Mass.-Houghton.

Campton-Sacks Building Co., Detroit.

D. Fabrizio, Inc., Detroit.

Henry C. Weber & Co., Detroit.

Griswold Building Co., Detroit.

No Nation Can Prosper Without Homes.

Kalamazoo, Jan. 8—We organize Chambers of Commerce to build up our cities, to bring in new industries, to make our cities bigger when we count noses, and stronger when we count money, all of which is right and fine and just as it should be, but one of these days we are going to realize more fully than we do to-day, that without homes, real honest to God old-fashioned homes where love is the ruling power, no nation can prosper. Jacob Kindleberger.

Detroit—L. P. Witzleben has been appointed manager of the Detroit district of R. G. Dun & Co., as successor to S. L. Rockel, it has been announced from the New York office of the company. Mr. Witzleben has served Dun & Co. in Michigan, New York and abroad for a long period. He is well versed in agency affairs, and a capable successor to Mr. Rockel, who has been in charge in the Detroit district many years.

Hudson—The Pet Milk Co., has begun work on a 20 x 28 foot addition to its plant here. The room will be used for the manufacture of solder, a new departure for the Hudson factory. Heretofore the solder has been shipped here for use in the canning department, from the plant at Delta, Ohio. The new addition will be one story high.

Adrian—Steps have been taken toward establishing a new bank in Adrian, to be known as the Maumee Savings Bank. Those interested in the project are Fred E. Ash, of Adrian and Howard C. Wade, John S. Haggerty, Frank O. Tasche and George H. Kirchner, business men of Detroit. Application has been made for a charter.

Why is it that most people think that the glory of life does not belong to the ordinary vocations—that this belongs to the artist, to the musician, to the writer, or to some one of the more gentle and what they call "dignified" professions. There is as much dignity and grandeur and glory in agriculture as in statesmanship or authorship.

Detroit—The Delray waterfront yard of the Lowrie-Robinson Lumber Co. has been sold to the Michigan Portland Cement Co. for building site. Another site will be found in the same section on which the lumber yard will be installed.