

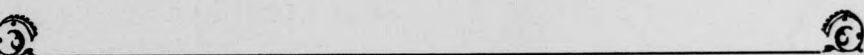
MICHIGAN TRADESMAN

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Forty-second Year

GRAND RAPIDS, WEDNESDAY, JANUARY 7, 1925

Number 2155



The Man Who Counts

IT IS not the critic who counts; not the man who points out how the strong man stumbled or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena; whose face is marred by dust and sweat and blood; who strives valiantly; who errs and comes short again and again, because there is no effort without error and shortcoming; who does actually strive to do the deeds; who knows the great enthusiasm, the great devotions, spends himself in a worthy cause; who at the best knows in the end the triumph of high achievement; and who at the worst, if he fails, at least fails while daring greatly, so that his place shall never be with those cold and timid souls who know neither victory nor defeat.

THEODORE ROOSEVELT

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Thousands Using STANOLAX

Enjoy Better Health



For sale in pint bottles on which full directions for use are printed. Insist on getting Stanolax, the best of all mineral oils.

Stanolax (Heavy) is a colorless, odorless, tasteless mineral oil which, by mechanical means, relieves constipation by eliminating the cause. It has no medicinal properties but simply softens the hard dry masses of waste matter and lubricates the linings of the intestines so that this waste matter is easily passed.

Unlike purgatives and cathartics, it does not excite or artificially stimulate the bowels to violent action, then leave them exhausted, as an after effect, nor is it habit forming. On the contrary, Stanolax (Heavy) soothes the linings of the intestines, lightens the work they must do and gives them a chance to recuperate. As a result, they again start functioning normally and the use of the oil may be reduced and soon discontinued.

Those who are troubled with constipation will find Stanolax (Heavy), produced only by the Standard Oil Company (Indiana), not only gives relief, but in many instances effects a permanent cure. It is for sale by druggists everywhere.

With the approach of winter, you start eating the more highly concentrated foods and take less exercise in the open. As these two conditions are conducive to constipation, it is the part of wisdom to guard against them.

Constipation is, perhaps, the most prevalent of all human ills and one of the greatest trouble makers. It is not only bad in itself, but it renders the person suffering with it susceptible to the attack of other maladies.

In the fight against constipation, nothing has been found which is so generally efficacious and satisfactory as Stanolax (Heavy). It is effective not only in the less serious cases, but it has also given relief to thousands of sufferers with obstinate cases of long standing.

STANOLAX

(HEAVY)

for constipation



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GRAND RAPIDS
PUBLIC LIBRARY

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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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GO HAND IN HAND.

These two factors go hand in hand. It is important to consider them in the perpetuity of any industrial enterprise—important from the standpoint of conserving resources and building up reserves, important also from the standpoint of safeguarding one's credit. It denotes on the part of executives, a broad gauge conception of their duty to stockholders and creditors alike.

Its parallel is found in the homely sense of a man putting part of his earnings in a savings fund instead of squandering them, and these factors should never be neglected for the sake of dividends; otherwise, it might come dangerously close to the point of paying dividends out of capital.

We all know what depreciation is. What we want to emphasize is its value. Everything is subject to depreciation. The trouble is if a policy of consistent depreciation is not adopted, plant requirements might increase to the point where a financial readjustment becomes necessary. There is the concern that goes along with a persistent dividend policy, taking pride in the fact that over a period of years it has never failed to pay a dividend. Then suddenly it wakes up to the fact that instead of paying out dividends, the profits should have been conserved by charges to depreciation and a reserve fund established for the improvement of the plant. For, in one case, it became necessary to change the manufacturing facilities in order to meet changing conditions in the trade and when these changes were made it involved an expenditure far beyond what had been contemplated. The dividends that had been paid out in prior years should have been put into plant.

What constitutes a fair depreciation rate will always be a bone of contention, the trouble being that depreciation is usually dependent on what profits are, rather than what rate should be made according to the aver-

age normal, useful life of the thing depreciated.

Obsolescence is almost synonymous with depreciation. Yet, a thing may have a slow rate of depreciation, but a very rapid one of obsolescence, due to the rapid development in science and mechanics the past forty years.

Obsolescence might possibly be regarded in the nature of a reserve for contingencies. Thus, in the illustration mentioned, the change in manufacturing methods immediately made a lot of old machinery obsolete. So, too, frequently patents have scarcely been granted and the devices publicly tested when some startling improvement has made the original thing almost obsolete. The case of the automobile is one in point.

Depreciation should be fixed only after matured deliberation and careful reckoning of all of the elements and contingencies. Thus, it has become a well established custom among successful concerns to write off annually a fair amount for depreciation and obsolescence. Any commercial or industrial enterprise which neglects to do so is fooling itself and may be making a serious mistake. The strongest industries in this country are those which consider depreciation more important than dividends.

THE MOTOR TRUCK PROBLEM.

No clearer analysis of the critical situation—critical for the steam and interurban railways and the people who pay for the construction and maintenance of good roads—created by the passenger and freight truck has ever been presented than the paper by Mr. George on another page of this week's issue. His exposition of the subject is so complete and comprehensive and his conclusions are so startling as to leave very little if anything to be said on either side of the controversy.

Mr. George is entitled to great credit for discovering what the adroit attorneys of the railroads appear to have overlooked—that the issuing of licenses to travel on the improved roadways of cities, villages and townships by a creature of the Legislature is clearly unconstitutional. It is to be hoped that this question will be brought before the courts in the near future and a legal determination of Mr. George's contention reached. The courts of last resort have repeatedly held that the constitution of Michigan expressly prohibits the Legislature from delegating the lawmaking power to another body; also that no corporate body has a right to usurp the authority of cities, villages and townships in matters peculiar to themselves.

The extra wide passenger trucks now being introduced on so many routes are a menace to regular travel,

because they force other vehicles to yield more than half the right of way, thus causing accidents and breakages which they have no right to inflict.

The conduct of the drivers of freight trucks on public highways is reprehensible in nine cases out of ten. The offenders occupy the middle of the road and pay no attention to signals from drivers who wish to pass the trucks. When taken to task for such wilful violations of the law, the truck drivers resort to the flimsy excuse that they did not hear the warnings uttered by those who seek their rights under the law. They have no right to run in the middle of the road, but they act on the assumption that the road was constructed solely for their use and that other vehicles have no rights which they are bound to respect. A notable exception to this rule is afforded in the methods of Standard Oil Co. truck drivers, who appear to be properly instructed and rigidly live up to their instructions.

The unfortunate features incident to truck competition of the regularly established lines of rail travel are so many and varied that the Tradesman would be glad to hear from other correspondents on this important topic. It is a matter of vital importance to so many people that it should have free and painstaking discussion and careful consideration.

Groups of foreign students at the University of Pennsylvania are to be personally conducted through the various establishments of "the world's greatest workshop." It is an excellent forethought. These young men, when they go home to the far ends of the earth, will spread the knowledge of what they saw. When they were sent to study America it was not meant that they should confine themselves to book lore. It was intended that they should learn from the great open volume of the land itself, with its cosmopolitan population and its diversity of social interest and political opinion. Each of these students is an unofficial ambassador. Each has displayed a peculiar aptitude and a mental capacity that seem to justify the long voyage and the large cost of a foreign education. Our shops, as well as our colleges, can teach them things they ought to know, and they will hereafter be more valuable to their own people because of what they saw and heard in our workshops as well as in the classrooms of the colleges.

There are few colleges that would not be tempted to change their names for a gift of \$6,000,000 with millions more in prospect, such as James B. Duke has made to Trinity College in North Carolina. Duke University is a name of dignity and the donor has

earned the right to be considered a most generous and far-sighted benefactor. His gift is not conditional upon the alteration of precepts or fundamental policies. By a happy compromise Trinity College actually keeps its original designation, and becomes under that old and honored title an integral part of the university. The college has done a notable work for education throughout the South, and with this large increment of resources it will go on to further and greater accomplishments. The magnificent gift takes the measure of the growth of the country since the time when John Harvard had his name affixed to the country's oldest college for the gift of a few hundred dollars and a parcel of books.

Among the many efforts to combat the evils arising from the indiscriminate sale and use of pistols and revolvers is a bill just introduced in the House at Washington seeking to penalize, by exclusion from the mails, all publications carrying advertisements of such weapons. It is recognized, of course, that this is directed chiefly at the operations of certain mail-order houses; but it does seem absurd to attempt to check only one agency for the sale of firearms while allowing full immunity for their manufacture and their sale by any shopkeeper who chooses to handle them. If the carrying of concealed deadly weapons is a menace to good order, the procurement of such articles ought to be made more difficult. Most of the laws on the subject play into the hands of the criminal class, which has no respect for and openly defies the law, while they withhold the means of defense from the law-abiding. The evil is not an easy one to eradicate, but all attempts thus far begin at the wrong end.

The frightful holocaust in the village school in Oklahoma is explained by a single word—panic. And when that word is used, we think we have said something. But what is panic? Why did everybody in the little schoolhouse lose his head—everybody except the heroic little woman teacher, Mrs. Florence Hill? A fire in a great building terrifies by the sheer overwhelming bulk and ferocity of it; but this was a little blaze in a small building that could almost have been lifted up by a score of men and pitched off the lot. And yet everybody went wild, nobody could do the simple necessary things to stop the flames and everybody hampered and frustrated everybody else in the effort to escape. What is called crowd psychology, the mob and panic, are merely illustrative of the oldest and yet the latest weakness of human beings—the art of concerted sense and action. The art of going it alone is pretty well developed. The art of going together is in its infancy.

No Danger To Public in Maintained Resale Prices.

Written for the Tradesman.

Much apprehension is expressed in many quarters about how the consumer will fare if manufacturers and producers—other than farmers—are accorded the right to fix and enforce the maintenance of minimum resale prices for their goods.

First, we have the fact that farmer and trades union organizations already can do most anything; and the consumer seems not to suffer perceptibly thereby. So here we have a concrete example for guidance.

We now have a report of the experiences in actual, practical affairs of the members of the American Grocer Specialty Association. In connection with protection of jobbers' margins—and this is of vital interest to all who seek protection of retailers' margins, too—the Journal of Commerce says:

"There was a time when specialty men fought for price maintenance privilege on their products. They are doing it now in the Williams bill in Congress, but too many of them report that enforcing their price did one of two things—turned the business over to their less scrupulous competitors or held the umbrella for the jobber to push his own private brands at lower prices. And they are nowadays disposed to let the jobber lie in the bed he has made for himself."

"Who shall see to it that all distributors get a fair profit?" The Journal quotes this in substance from a letter written by the Indiana Wholesale Grocers Association, and continues: "Presumably the answer is the manufacturer, but the latter is lately showing signs of being less concerned with this than he was once upon a time. To his mind, if the jobber does not know enough to keep a profit when given him and demoralizes the price permanently, the fault lies with himself."

There is text for an entire sermon in that. It shows that we cannot eat our cake and have it. We cannot expect protection unless we reciprocate. Jug-handled deals are not equitable. If we expect anybody to stand by us, we must stand by him. This applies equally to retailers as to jobbers.

But much more important is the indication that competition protects consumers from extortion—always. Because too rigid insistence on maintenance of price turned the business over to less scrupulous competitors or held the umbrella for the jobber to push his own private brands.

The truth is that a fixed price can be insisted on only by the manufacturer whose product is so distinctive and so favorably regarded that consumers will pay the price, rather than accept any other in its place. Such a condition manifests outstandingly inherent merit—the one thing that always wins. But ample protection is at hand, in competition, for the consumer who feels that any price is too high.

If legislators really knew something about poor old human nature, to say nothing of the self interest which prompts men to compete for business, how vastly simpler business would become.

Every so often a grocer brings up the question: "Can I run a cash-and-

carry department in my full service store?"

My answer is, no. You cannot carry water on both shoulders. Also you really do not want to do that—you are better off without.

The chain units are now so near together that they feel competition coming from two sources: from among themselves and from the individual grocer. They find the individual far keener competition than formerly, due to his greater organization in co-operative buying, plus his more intensive study and better knowledge of the business. So what are the chains doing?

They are departing from the practices that made them successful. They are enlarging their assortments, conceding certain services not formerly rendered and otherwise adding trimmings and frills the cutting out of which was their real justification. So their expenses are creeping up alarmingly. The spread between their operating costs and yours is so narrow that, in some cases, it is imperceptible. But with all this, they lack the great advantage of personal contact with their customers which you have with yours.

They will get nothing by running off the reservation in this way. They have chosen a segment of trade. So long as they stick to that segment, working within the limitations of the conditions of their special field, they will progress. When they bite off more than falls naturally into their plan, they retrogress. Take warning from their example. Do not do likewise.

Remember Aesop's boy and the jam jar. Putting in his hand, he grasped for all he could hold. Then he found he could not withdraw his hand until he had let go a part of his plunder. Trying to get all, he could get nothing. Taking part, he was all right. Perhaps you better reflect on that old tale occasionally.

This is a good time to learn a few things about our business. At inventory time it is well to ascertain, for example, how many items you have in stock. Men often ask how I define an item. Well, a single brand, size or shape of any article is one item, regardless of the units you have in stock. Number 1 B & M lobsters are one item, regardless of whether you have one can, six cans or a thousand cases. The same in three-quarter size is another item, whether one can or a million. A scrubbing brush of a given character is one item, whether you have four of them or forty thousand.

A chain of 2,000 stores keeps cautiously to the middle of the road plan of merchandising on which it was founded. It carries between 460 and 500 items. The extreme of fully assorted stocks will run to, perhaps, 7,000 items; and there are all gradations between those extremes.

Recently a grocer challenged my statement in this by saying he had only 1,750 items, yet he thought he had a complete stock. Undoubtedly he had, for his district, environment and the wants of his clientele. Perhaps he did not reflect that 1,750 items is around four times the range of the chain of 2,000 units which carries only around 460 items.

Which Would You Rather Sell?

? || 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.



Inside
information

From the first swallow
of SEAL BRAND COFFEE your
customers get "inside informa-
tion" that they are drinking the
finest blend money can buy.

The first sale usually means a
steady customer.

CHASE & SANBORN
CHICAGO

You may find 1,300 items or 2,300 or 3,800. The number is not conclusive, because what you have may be just what you need for your own trade. But the utility of knowing the number of items you carry on the average is manifold.

First, you will find duplications. You will find things you sell so seldom that you may well dispense with them. I have known grocers to take \$2,500 out of an \$8,000 stock this way.

Second, when you do find duplications and clean them out—not, necessarily at cut prices—you release capital for other purposes. Much better to have your money lying utterly idle in the bank than in idle stocks.

Third, by cleaning out needless items, you tidy up your store, reduce handling charges, reduce waste both of goods and labor and increase efficiency beyond belief.

Fourth, you know your business vastly more intimately and run it with more of a final grasp.

Here is a bit of folly you need not take as a guide for 1925:

A Grocer's Confession

I suppose I'm a fool
And the Evil One's tool,
And the foe-man of science and art;
But the older I get
All the less I forget
That among other things, I've a heart.

When a hobo comes round—
And they're oft to be found
In a town such as mine's got to be—
I can't quite seem to say,
As I wave him away,
"There's a Bureau of Philanthropy."

When the old Widow Jones,
Nothing more'n skin and bones,
From my shop seeks another day's ration,
I admit I'm a fool,
But I break the first rule
Of the Retailers' Association.

Charity, both material and spiritual, is a lovely thing. We want much of it in the world, but get over the notion that business and this kind of thing will mix successfully. In very fact, the man who holds most rigidly to business rules is the man who dispenses most effective charity. Cut the laxity!
Paul Findlay.

Commends Two Editorials in the Tradesman.

Nashville, Jan. 5—I want to and do most heartily commend your two articles in the issue of the Tradesman of Dec. 31, relative to "Gompers Patriotism a Joke" and "More Protection Needed" relative to licensing and driving automobiles.

I have often been disgusted when our daily press has rushed to the support of Gompers when he had ridiculed law, challenged authority and openly insulted the general public.

I confess he has done some things for labor, but it has always been with the iron hand and not with the wand of justice. It has placed burdens upon the public which have been an insult to our Government and made our officials a laughing stock. He has, in my judgment, played Good Lord and Good Devil with regard for Americanism only when it suited his purpose.

As to the protection against irresponsible (both financial and mental) persons who have under the law been permitted to direct the course of a twenty-five to fifty horse power machine upon the streets of our cities and the highways without regard for the rights or lives of others, I believe an indemnity bond should be required after examination as to fitness to drive, so that the public who must be killed or maimed may have it done decently.
C. L. Glasgow.

Sugar From Artichokes.

That the President is perplexed over conflicting reports on sugar costs seems evident to the Louisiana Planter and Sugar Manufacturer. He has asked the Department of Agriculture to furnish him with data of agricultural costs to supplement the Tariff Commission's report. The Tariff Commission, which has made its report on the cost of producing sugar in this country, entertains "a wide conflict" within itself "as to the cost of production." Moreover, "the commission did not include in its report the results of its investigations of the agricultural costs of producing sugar cane or sugar beets," although "they were requested by the domestic interests at the last hearing to include those costs and it was pointed out by these interests that the necessity of showing the profit or loss in the agricultural operations was imperative." Sugar is a huge industry involving so great a volume of trade that the question of the tariff on it looms large.

Two items from Great Britain, via The Louisiana Planter and Sugar Manufacturer, may have important bearing upon the matter of producing sugar. England is trying to stimulate her colonies and possessions to produce more sugar so that eventually the British Empire may become self-supporting in regard to this commodity: "Prior to the war, only about 3½ or 4 per cent. of the sugar consumed by Great Britain was supplied from British sources . . . in 1923 a marked increase in British-grown sugar, equaling 23½ per cent. of the total sugars imported by Great Britain."

The second item comes from the realm of science: The formation of synthetic sugar is announced. Dr. E. C. C. Baly, Sr., professor of chemistry at the University of Liverpool, has manufactured sugar from carbon dioxide, water and intense application of the ultra violet ray. "The sugar produced was a sugar of the glucose type. The problem of commercially using this extremely important development appears to rest upon a search for a means of producing the proper wave length of ultra violet light without any of the objectionable kind." Facts About Sugar, however, insists that this subject "is of scientific but not of commercial importance."

Now American science has the last word to say. Levulose—1½ times sweeter than cane sugar—is about to displace the sucrose of our breakfast coffee and cereal. It can boast of being "several times more soluble than the cane product," claims The Washington Farmer, "and it can be manufactured by a much simpler process though utilizing in a large degree the same equipment now used . . ." And last but most delightful of all, "it can be produced at a cost of four cents a pound . . ." Its source is the humble Jerusalem artichoke which may be grown in various kinds of soil and climate, is unharmed by several freezings, and will keep on the ground six or eight months. The crystallization of levulose was achieved by Dr. R. P. Jackson, of the Bureau of Standards, in his laboratory at Washington, D. C.

for RETAILERS

EACH day we become more thoroughly convinced that the average retail grocer is overlooking hundreds of opportunities to increase his business.

We wish it were possible for each of our friends in the grocery business to work for a short time behind the counter of a large, modern department store. The wide-awake clerks in most of these stores are trained now to a point where they can, without offense or irritation to the customer, sell him at least one or two extra articles each time he comes in to purchase some specific need.

This same principle could be applied many times each day in the grocery business. By merely suggesting it to a few people each day, any grocer can double his sale of jelly powder, cakes, olives, pickles, jams and jellies, canned asparagus and hundreds of other articles in his stock, each of which show a nice profit.

WORDEN GROCER COMPANY

Wholesalers for Fifty-six Years.

The Prompt Shippers



Movement of Merchants

Niles—The Niles Auto Co. has changed its name to the Renwood Motor Co.

Detroit—The Newark Shoe store, at 251 Michigan avenue, has discontinued business.

Detroit—Hilda Moline succeeds Edith Hill in the grocery business at 3111 Park avenue.

Detroit—A Mary Lee Candy Shop opened at Shop 39, Book-Cadillac Hotel building, recently.

Detroit—Con Gallagher has sold his grocery stock at 3147-49 Wabash avenue to Frank Vogel.

Detroit—The Selig Drug Co. has taken over J. T. Maloney's pharmacy, 7708 Grand River avenue.

Royal Oak—The Royal Oak Wholesale Co. has increased its capital stock from \$75,000 to \$100,000.

Detroit—Reuben Miller has bought the hardware stock at 10428 Grand River avenue from Wm. H. Nagle.

Zeeland—The A. LaHuis Co., department store, has increased its capital stock from \$50,000 to \$100,000.

Detroit—The boot and shoe stock of Edward J. Prusak, 5507 West Warren avenue, has been sold under foreclosure.

Detroit—David Freedman has sold his share of the Pleasant Market, 2478 Grand River avenue, to his partner, Samuel Engel.

Detroit—The Michigan Kelvinator Corporation, 2051 West Fort street, has changed its name to the Kelvinator Corporation.

Flint—The Bankers Trust Co. has been incorporated with an authorized capital stock of \$150,000 and 1,500 shares at \$100 each.

Detroit—The Woodward Sample Furniture Co., 42 West Elizabeth street, has changed its name to the Woodward Furniture Co.

Detroit—The Astor Sweet Shop, 8662 Twelfth street, is now in the hands of George Bradshaw, who has bought it from its previous owners.

Detroit—James L. Shideler, formerly with R. W. Olin, druggist at 3603 Third avenue, will open a drug store at Log Cabin and North avenues soon.

Saginaw—F. J. Kelsey & Son, books, stationery, magazines, etc., will remove its stock to its new location, 127 North Jefferson avenue this week.

Saginaw—The Hammond-Wieneke Co., 205 North Michigan avenue, autos, auto accessories, parts, etc., has increased its capital stock from \$25,000 to \$60,000.

Detroit—An involuntary petition in bankruptcy has been filed against Oscar Friedman, jeweler at 208 Monroe avenue, with bills totaling \$2,574.13 mentioned.

Greenville—J. L. Kraft has sold his grocery stock and store fixtures to J. L. Case, who owned and conducted the Celrite store until he sold it recently to Rowley & Phillips.

Detroit—John J. Ronayne has bought the share of his partner, Harlow W. Brown, in the R. & B. Pharmacy, 2400 Grand River avenue. They formerly operated as the Owl Drug Co.

Detroit—H. H. Warner & Co., 307 American State Bank building, plumbing, etc., has been incorporated with an authorized capital stock of \$1,000, all of which has been subscribed and paid in.

Greenville—W. F. Burns, owner and landlord of hotel Phelps, for the past four years, has sold it to C. M. Bushy, of Knox, Indiana, who conducted and owned the Nickle Plate hotel there for the past four years.

Hillsdale—Robert and Ford Foete, of this city, owners of the Hillsdale Bottling Works have sold to Edward Jackson, of Hillsdale, and Harry Oviatt, of Coldwater. The business will be operated under the same name.

Owosso—W. D. Whitehead has merged his drug business into a stock company under the style of the Whitehead Drug Stores, 811 West Main street, with an authorized capital stock of \$50,000, \$42,000 of which has been subscribed and paid in property.

Decatur—A storage plant with capacity of sixty carloads of celery is to be operated at Decatur by J. J. Schuur & Son. The firm has obtained a ten-year lease on the icehouses of the Michigan Central Railroad. Decatur ships about 1,000 cars of celery annually.

Detroit—Fenton & Gerbarino, autos, accessories, garage, etc., has merged its business into a stock company under the style of the Fenton & Gerbarino Co., 8441 Linwood avenue, with an authorized capital stock of \$50,000, \$18,100 of which has been subscribed and paid in.

Detroit—The Berco Coal Co., 10804 Devine street, has been incorporated with an authorized capital stock of \$100,000 common, \$50,000 preferred and 5,000 shares at \$1 per share, of which amount \$62,900 has been subscribed, \$15,593 paid in in cash and \$16,802 in property.

Highland Park—T. L. Denk has merged his auto accessories, parts, supplies and garage business into a stock company under the style of the Denk & Cote Co., 13324 Woodward avenue, with an authorized capital stock of \$100,000, all of which has been subscribed and paid in.

Grand Rapids—The Palais Royal,

190-92 Monroe avenue, N. W., has been incorporated to deal in women's wearing apparel at wholesale and retail, with an authorized capital stock of \$25,000, of which amount \$15,000 has been subscribed, \$10,000 paid in in cash and \$10,000 in property.

Detroit—The Park Men's Service Corporation, Charlevoix building, has been incorporated to deal in dry goods at wholesale and retail and to conduct shops for personal service, with an authorized capital stock of \$10,000, of which amount \$4,000 has been subscribed and paid in in cash.

Lansing—Herbert U. Biggar, former manager of the Lansing branch of the Worden Grocer Co., has been made head of the traffic department of the Lansing Chamber of Commerce. Biggar succeeds John T. Ross, resigned, who had been in charge of the organization's traffic service for the last five years.

Harbor Beach—Captain Gilmore E. Scranton, general manager of the Huron Milling Co., and former manager of the Crosswell plant of the Michigan Sugar Co., is dead, after a brief illness. He was 64 years old. Scranton was widely known in state business circles. He was a member of the Detroit club, the Loyal Legion, and was a Spanish war veteran.

West Branch—Five business places were broken into the night of Jan. 4, as follows: The George Diebold elevator, where little of value was taken; the Farmers elevator, where the thugs were equally unsuccessful; the Doherty pool room, where \$8 was taken; the Brewer meat market, where a small sum was obtained, and Tally Bros. grocery, where about \$20 in money and fruits were taken.

Manufacturing Matters.

Detroit—The Murphy Iron Works, foot of Walker street, has increased its capital stock from \$400,000 to \$1,195,000.

Detroit—The Lawn Equipment Corporation, 642 Beaubien street, has increased its capital stock from \$5,000 to \$25,000.

Detroit—The Acme Boiler Works, Inc., 5815-21 West Jefferson avenue, has increased its capital stock from \$20,000 to \$35,000.

Detroit—The Fabric Body Corporation, 12-226 General Motors building, has changed the time of redemption of preferred stock from 1935 to 1945.

Battle Creek—The Kellogg Box Board Co. has been incorporated with an authorized capital stock of \$400,000, \$1,000 of which has been subscribed and paid in in cash.

Detroit—The Detroit Woodcraft Corporation, 832 Porter street, has been incorporated with an authorized capital stock of \$50,000, of which amount \$36,000 has been subscribed, \$13,000 paid in in cash and \$16,000 in property.

Howell—H. J. Wickman has purchased the Wm. Wenk saw mill and is installing modern machinery to manufacture hardwood flooring and dowel stock. The business will be conducted under the style of the Lakeside Planing Mill.

Burr Oak—The Sheffield Corpora-

tion has been incorporated to manufacture agricultural implements, children's toys, etc., with an authorized capital stock of \$100,000, of which amount \$80,000 has been subscribed, \$44,000 paid in in cash and \$34,000 in property.

Detroit—The H. & H. Wheel & Axel Service Co., has merged its business into a stock company under the style of the H. & H. Wheel Service, Inc., 3932 Cass avenue, with an authorized capital stock of \$50,000, of which amount \$30,000 has been subscribed and \$3,000 paid in in cash.

Detroit—The Kwik Work Manufacturing Co., 218 Josephine street, auto accessories, time recording and automatic transfer machines, radio sets, etc., has been incorporated with an authorized capital stock of \$10,000, of which amount \$8,260 has been subscribed, \$300 paid in in cash and \$6,460 in property.

Battle Creek—The Globe Manufacturing Co., 64 Grant street, air compressor machinery, automatic tire inflation pumps, etc., has merged its business into a stock company under the same style, with an authorized capital stock of \$70,000 common, \$30,000 preferred and 15,000 shares at \$1 per share, of which amount \$62,030 and 15,000 shares has been subscribed. \$30 paid in in cash and \$77,000 in property.

Adrian—The Simplex Paper Corporation, of Palmyra, has purchased the factory building on Treat street, formerly occupied by the Utility Compressor Co. The purchase price was \$28,000 and after alterations costing \$65,000 are complete, production will be started with a force of about forty men. The new factory will produce asphalted paper used for shipping purposes and panel board used in the upholstery of automobiles. The company has operated a branch factory in this city since last May and with the taking over of the new plant will move its main offices to this city.

St. Johns—C. E. Van Sickle, druggist here for the past 32 years, has sold his interest in the stock of Van Sickle & Glaspie, to his partner, Bert W. Glaspie, who will continue the business under the style of B. W. Glaspie.

DeWitt—Ivan Estes has sold his grocery stock and store fixtures to Elmer Lankton, of whom he purchased it three years ago.

Trustee's Sale

Entire stock of shoes, men's clothing, furnishings and fixtures.

Inventory about \$2,000.

To be sold at public auction, at 2 P. M., Wednesday, January 14, at 13 Pine Street, Muskegon.

MATT N. CONNINE, Trustee
Telephone 2328

403 Union Bank Bldg., Muskegon

Essential Features of the Grocery Staples.

Sugar—The market is unchanged from a week ago. Local jobbers hold cane granulated at 7¼c and beet granulated at 7c. Buyers as a whole prefer to go slow in the fear that further drastic declines may occur. As stocks over the country are light, the market is in good shape to make a favorable response when stability has again been reached.

Tea—The local tea market is quiet and routine business is below normal.

Coffee—Pressure of outside selling brought reactionary tendencies in the coffee futures market Tuesday, though fundamentally conditions are regarded as strong as ever, since replacement costs are approximately 3c above the level of March options.

Canned Fruits—None of the fruit packs is active for the reason that little effort is made to sell goods when the market is in excellent statistical position. California has quoted very little of late from first or second hands and all advices are to the effect that little is to come forward except speculative holdings. Transit and spot fruits are not freely quoted by sellers while there are no pressing needs to bring about the release of resale blocks at premiums over the present market. Pineapple is steady in tone and active chiefly in jobbing lots. Apples remain firm at the factory basis.

Canned Vegetables—Southern tomatoes are stronger in tone at the factory and while it is still possible to buy twos at \$1.10 factory, some holders demand \$1.15 and expect to get that figure or better. No. 3s are generally marked at \$1.50 f. o. b. Enquiry for tomatoes during the past ten days has increased and there has been more quiet buying going on than has been generally realized. The call is mostly for those two sizes and is for jobbing parcels and larger blocks. For so near the turn of the year there is a surprisingly large interest in tomatoes. The character of buying indicates that jobbers are in need of replacements and that they have faith in the market. Many distributors have tried to buy cheap lots and find that they have to pay full market prices for goods. The range on No. 10s is wide. Some few packers are willing to accept discounts under the firmest holders who ask \$5.15 for full standards of good color. There is also more interest shown in California packs, here and on the Coast. At the source, offerings are comparatively light. Future peas are being quoted freely by Wisconsin packers, whose quotations are more or less in line with the various offerings mentioned in these columns from time to time. Cannery say that they have had very satisfactory bookings so far from dealers all over the country. Local interest is not very keen and is centered chiefly on brands on which the distributor has been accustomed to work. Spot peas are quiet but with a firm undertone. There is no free selling by canners and second hands are generally carrying their stocks for a later outlet. Corn is not in heavy demand. Efforts to buy first or second hand stocks during the past few weeks have not been fruitful as holders demand top quotations and are not

anxious to liquidate. All grades are satisfactorily well placed. Futures are being offered, reflecting more the selling ideas of canners than those of buyers, many of whom are holding off until new packs have been more stabilized.

Canned Fish—The advance in Maine sardines forecast in these columns during the past few days will occur on Jan. 16, when a 10c factory gain will be made by the leading canners on all lines except tomato packs. Details are mentioned in West Side notes. The Maine Co-operative has adopted the policy of announcing its advances before they occur so as to give the trade the opportunity to stock up at the former levels. The advance is based upon the extent of unsold stocks down East and scattered throughout the trade. California sardines are unchanged but rule firm. Salmon is quiet and wholly routine as to character of trading. Crab meat has advanced 15 per cent. in Japan where exporters are reported to be so reduced as to offerings that intertrading is being practised. Packers predict that secondary markets will follow the lead of packing centers. Shrimp is fairly active and well maintained with no large working stocks here or at the factory. The oyster pack continues light and there is no free selling among canners. Tuna is unchanged. It is mostly a sellers' market as stocks of all varieties are light throughout the country and on the Coast.

Dried Fruits—Peaches, apricots and prunes are hardening. Coast markets yesterday were no higher, but packers are optimistic and anticipate a more active movement in the near future. The extent of unsold stocks of peaches is limited. Like apricots, there are so few blocks of old crop available that quotations of spot stocks are no longer possible. Trading is in current pack, which is difficult to replace on the Coast. Packers are practically out of both lines and other holders are not liquidating as they prefer to carry their fruit for the spring and summer outlets. Spot quotations are advancing in both lines. Prunes seem to be a case of watchful waiting. Postings are along former lines and there is a frequent prediction made that sooner or later a buying drive will start. Raisins are like prunes, both as to breadth of movement and as to price trend. The shortage in the present crop has made a light tonnage to be moved more concentrated than in big crop years in the control of the association. Package lines are selling freely at retail, while the bulk movement from jobber to manufacturer or distributor has been continuous. The only inactivity to speak of has been in limited Coast buying, which is customary during the holidays.

Rice—Offerings are not heavy and no concessions are being granted, although the shorts have been trying to cover and after the middle of the month a broader distributing demand is expected. Foreign rice is not active. There is no pressure to sell which maintains spot quotations.

Nuts—Local holdings of shelled nuts are very much depleted in foreign and domestic offerings. There is a fair volume of business going on as manu-

facturers and other users are not overstocked and need frequent replacements. Nuts in the shell are not active. Trade outlets at the moment are not extensive as unsold lines acquired prior to the holidays are still in the possession of the distributor. All varieties are maintained at full list, as the reserves here and at primary points are less than usual for this season of the year.

Molasses—Prices keep firm, with a steady volume of business passing.

Spring Spinach—Letters from canners in the delta section of the Sacramento River, in California, fear that the spring spinach crop has been injured by recent severe weather during which the temperature fell to 20 to 22. The injury cannot be determined at present. Some growers do not believe that much harm will occur but others are apprehensive. The frost lifted the young plants from the beds and laid them on their sides. Continued cold weather will add to their injury. This is the first crop of the season. Last year it was injured by drouth and high winds.

Crab Meat—Cables have been received from leading canners of Japanese crab meat by their local brokers announcing a 15 per cent. immediate advance on all stocks still to come forward. Crab meat owned by packers is said to be almost exhausted and exporters are buying from each other to take care of their requirements. One factor estimates that there are no more than 2,000 to 3,000 cases in New York and he believes that spot prices will soon advance to equal those now prevailing in Japan.

Review of the Produce Market.

Apples—Baldwins command \$2.50 per bu.; Spys command \$3@3.50.

Bagas—Canadian, \$1.75 per 100 lbs.

Bananas—8½@9c per lb.

Beans—Michigan jobbers are quoting as follows:

C. H. P. Pea	\$6.15
Brown Swede	6.00
Dark Red Kidney	9.75
Light Red Kidney	9.50

Butter—The price has declined 1c per lb. Local jobbers hold fresh creamery at 40c; June packed, 36c, prints, 42c. They pay 24c for packing stock.

Celery—Commands \$1@1.50 per bunch for either Michigan or Calif.

Cauliflower—\$3 per doz. heads.

Cranberries—Late Howes are selling at \$8@8.50 per ½ bbl.

Cucumbers—Illinois hot house command \$5 for fancy and \$4.75 for choice.

Eggs—The market is still steady. Local jobbers pay 47c for strictly fresh. They resell as follows:

Fresh, candled	50c
Candled first	43c
X	38c
Checks	35c

Egg Plant—\$2 per doz.

Garlic—35c per string for Italian.

Grapes—Emperor, packed in sawdust, \$8 per keg.

Grape Fruit—\$3@3.50, according to quality.

Green Onions—Charlotts, 75c per doz. bunches.

Honey—25c for comb, 25c for strained.

Lemons—Quotations are now as follows:

300 Sunkist	\$7.50
300 Red Ball	7.00
360 Red Ball	7.00

Lettuce—In good demand on the following basis:

California Iceberg, per crate	...\$4.50
Hot house leaf, per bu.	1.50

Onions—Spanish, \$2.25 for 72s and 50s; Michigan, \$2.50 per 100 lbs.

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

252 and larger	\$6.50
288	6.00
324	6.00

Red Ball, 50c lower.

Potatoes—Country buyers pay 40@50c per 100 lbs., mostly 40@45c.

Poultry—Wilson & Company pay as follows, this week:

	Live	Dressed
Heavy fowls	22c	26c
Light fowls	14c	18c
Heavy springs	22c	26c
Cox	10c	14c
Turkeys	32c	38c
Ducks	18c	23c
Geese	18c	22c

Radishes—75c per doz. bunches for hot house.

Spinach—\$1.25 per bu. for home grown.

Squash—Hubbard, 3c per lb.

Sweet Potatoes—Delaware Sweets, \$3.50 per hamper.

Veal—Local dealers pay as follows:

Fancy White Meated	14c
Good	12c
60-70 Fair	10c

Higher Prices For Both Wheat and Flour.

Written for the Tradesman.

The wheat markets have been very erratic during the past week or ten days covering a range of approximately 8c per bushel. The market is nervous and unsettled and, lacking the support of large volume buying, has shown a tendency to weakness.

Domestic buyers of flour are not friendly to high prices even though they really should be, for one thing is certain, the prosperity of the country is dependent to a large extent upon the prosperity of the farmer and the wheat grower cannot afford to raise wheat at as low a range of values as have prevailed during the past three or four years unless everything he purchases, including labor, declines in proportion to the basic value of wheat.

The fact that wheat and wheat flour have been so low, comparatively, in price does suggest that present prices are high relatively speaking, which is not the case, but wheat flour to-day is one and one-half times cheaper than rice, supposedly the most economical food.

In our opinion, flour buyers will be forced to change their views on the subject of the price of flour and become accustomed to paying at least present values and probably higher prices during the next four or five months.

What the new crop of wheat has in store for us is impossible of foretelling, but during the next half year we may look for well maintained and probably higher prices on both wheat and flour.

Lloyd E. Smith.

National and State Topics Fairly Discussed.

Kalamazoo, Jan. 6—Wisconsin's most recent financial report shows that commonwealth has no bonded indebtedness whatsoever. For many years the Badger State has been living up to the "pay as you go" policy and its taxpayers rather enjoy it. Despite the big bills paid out for improvement of highways, in which respect Wisconsin is a top notcher, she has a surplus in her treasury of \$8,000,000, an increase of \$2,500,000 over last year. Road building, the greatest single item of expenditure in any state, was deferred by our neighbor until it was practically demonstrated just what material should be used and when this discovery was made she stepped on the gas, raised the money without issuing bonds, and there you are.

This month will see the real opening of the fight between the supporters and opponents of the child labor amendment, with forty state legislatures assembled. In other words these several states will have before their law making bodies the question of ratification of the child labor amendment to the Federal constitution, which was proposed by Congress at its last session.

Five states thus far have considered ratification, four through their legislatures and one (Massachusetts) by a referendum, with the legislature still to act. In the latter case the amendment was rejected by an unparalleled majority, and in only one (Arkansas) has it been ratified.

Those opposed to the amendment declared that if ratified it will prove to be the final step toward centralizing all government at Washington and that it represents one of the most far reaching moves ever made by those who are attempting to re-organize the general Government on a socialistic foundation. It is contended that this amendment is intended not only to stop the exploitation of the labor of children, but is intended to nationalize and control through bureaus at Washington all children and young people from the time of their birth until they finally reach the age of 18.

Now the real situation on the child labor question is that practically forty-six out of the forty-eight states have already recognized the evil of employment of infant labor and passed reasonable regulations for controlling it, hence the adoption of a Federal amendment means simply another encroachment upon the rights of the individual states and, in point of fact, is an advanced step along the lines of sovietism.

Fortunately, since Congressional interference in the regulation was nipped in the bud by the U. S. Supreme Court thinking people have had an opportunity of delving into the problem, with the result that many of its iniquities have been exposed. Also the American Farm Bureau has aligned itself against this regulation of the normal and physical activities of boys and girls being brought up on the farm. Also another condition, the apparent disintegration of labor unions, whose falling off in membership in the past two years has been appalling to labor chiefs, may also have its influence on legislators who discovered for the first time last fall that organized labor's influence in elections is negligible.

To state the point bluntly, attempts on the part of organized labor bodies to railroad through such monstrous provisions as are suggested in their program would only hasten the end. Employers of labor have finally begun to realize that what had heretofore seemed so formidable to them was simply a smoke barrage; that intelligent labor was beginning to realize that in all the years of strife with capital, failure of accomplishment had been the only result; that strikes had uniformly been disastrous, and chances for even temporary gains were rapidly waning. The coalition between labor

and the country's political dregs last fall was more evidence of the hastening of the end. Now better understanding between employer and employee is an evidence of ratification of this civilized policy.

Michigan has a lot of legislative "bunk" on its statute books relative to the employment of child labor, which ought to be abrogated and probably will be as soon as the wave of "isms" exhausts itself. I will speak of one regulation—indicative of others. In the summer time, during the school vacation period, many young girls, physically capable, apply for employment as waitresses at small resort hotels, for the sole purpose of accumulating sufficient money to provide clothing for the winter school period. The work is profitable, not hard or exacting, nor the hours of employment excessive. They enjoy the work and are happy and "musical" when performing it. The state, in the form of an inspector, comes forward and says this must not be. As a result, the child is forced back to hoeing potatoes or other sturdy employment on the farm, with no chance of financial reward and ambitionless. The resort owner tills the ranks with somewhat older children, from other neighborhoods, and justice has triumphed. If you are not prejudiced by labor propaganda, you can see at once humor and tragedy in such handling of this problem.

Idle hands breed mischief, and when you increase the age limit of employment to 18 years, a new form of disaster, looking to the breaking down of moral conditions, will result. Of course, we most of us feel that Michigan law makers are sound and that they will not be found wanting in this emergency—the consideration of the so called twentieth amendment.

Mr. Vought's admission that he is entirely right on the question of old-age pensions clarifies the situation, but leaves some of us theorists still wondering what will become of the excellent institutions already provided for ministering to unfortunates, and also the ultimate disposition of the unfortunates when governmental provisions are inadequate to provide for such.

In his Lincoln day address, at Madison Square Garden, New York, President Coolidge made some very pat remarks concerning pensions in general when he said that "rewards for meritorious service performed for the Government are commendable, but when we realize that sixty years after the cessation of all hostilities in the war for the preservation of the Union, one of the major items of public expenditures is for civil war pensions, and cost of disbursing same, it leads to the thought that some less cumbersome method of rewarding deserving beneficiaries, other than present unsatisfactory administrative regulations, ought to be created."

A Lohr, of Houghton Lake, writes me as follows: "That was a warm one you gave gun toters of every character. Now if you will inaugurate a campaign to collect a rod license from every fisherman, resident or non-resident, instead of discriminating against summer visitors, who reside outside of Michigan and come here to spend their money, only to find that the fish are conspicuous by their absence, due to the constant and persistent efforts of the home-spun individual who commercializes his occupation you will at least qualify your efforts on the side of justice."

I agree with the gentleman heartily. We spend enormous sums of money and endless effort to induce outsiders to come to Michigan and enjoy themselves. If we are legitimately catering to tourists we charge them the same for every service performed as we do those who are not on pleasure bent. But we legally discriminate against them by charging a fee for enjoying our fishing briefly, upon the plea that

funds so secured are to be used in replenishing streams and lakes. Then we permit local talent to slaughter the finny tribe in and out of season, without contributing one sou markee towards renewal. There is no objection to a rod license, providing that funds so raised be devoted to replenishing the waters, but let everybody pay it. The pleas will be made that the resident fisherman may be a taxpayer, which is a more or less doubtful deduction. So, also, are many resorters owners of cottages on Michigan water courses, and, consequently, taxpayers.

This is a question the Isaac Walton League might consider to advantage, and take up with the law makers. Ease off a trifle on the taxpayers and let all who enjoy piscatorial sports contribute on a level basis.

Milwaukee (or rather Wisconsin) gets into the limelight twice in this communication. Some ignoramus on the local school board over there figured out that by adding two more pupils to each room in their present school buildings, they could overcome what was at first considered an insurmountable obstacle—congestion. If Milwaukee people will dig a trifle deeper they will also be convinced that the school facilities they now have will be equivalent to the needs of their city for several years, by a plan that will ultimately be universally adopted—the double platoon or phalanx system—whereby the utilization of the present housing facilities will be increased from five—as at present—to ten hours each school day, thereby saving untold millions in school property investments, with consequent economies in heating and janitor costs. Chicago has already fallen in line with this plan, and in some of the smaller Michigan cities it is being considered.

Much is being said on the question of increased postage on newspapers and periodicals. I am not going to discuss the general features of the proposed regulation, but it does seem passing strange to me that such a general hubbub should be caused just because the post office department, the only division of the Government which gives back to the public any trace of service for the vast sums expended for its maintenance, should be the first on the list for retrenchments. In the general budget of National expenditures amounting to billions, what are a few paltry millions, every penny of which means education for the masses in its disbursement?

Nothing is said when a foolhardy attempt to enforce the Volstead act at an expenditure of millions is made or when the pork barrel artisans automatically mulct the public treasury for the purpose of making imaginary improvements along trout streams and belated water courses, but just the moment the discovery is made to the effect that Rube Wilkins, located way out in some cut-over pine skims is having delivered to him once a week, mental food in the folds of a newspaper, but at a loss to the Government, then the foundation of the universe quivers until some scheme is devised whereby the trifling incidental happiness wafted to poor Rube Wilkins in his desolate state must be taxed to some one, with the usual result that Rube pays the freight or gets along without his literary solace and extracts his only possible morsel of happiness in watching the clouds drift by.

There is talk about abrogating the franking privilege and saving a loss of \$15,000,000 for transporting alleged speeches, published in Congressional Records which, in their early infancy, find repose in the junk dealers' domain. If the franking privilege is abolished then there will be another saving in paper and printing bills at the Government printing office. These with the further item of time saving on the part of the individual who is engulfed in this deluge of franked

documents, will probably make up for the deficit incurred in delivering to Rube Wilkins his weekly farm paper and the bunch of joy and contentment that goes with it.

And all this hue and cry is being raised because the postoffice department, the only simon-pure servant of the public, is collecting a little overtime.

Shame on you.

Frank S. Verbeck.

Will Make Use of Sheepskin.

Sheepskin will be used to considerable extent in women's novelty belts for Spring, according to information regarding the new season's lines that has become known in the trade. This skin, which is given a smooth finish, will be shown in a wide variety of colors, and it is expected to offer formidable competition to belts of kid and patent leather. Belts of these leathers have been in great favor this month with buyers of merchandise for Winter resort wear, and the great bulk of the business placed with the manufacturers has been on them. They are designed for wear with sports costumes, and belts of white kid are especially liked for the purpose.

If you pay attention to the clock's hands instead of to your own you won't move ahead.

HOSIERY

We are exclusive jobbers of BEAR BRAND and BUSTER BROWN hosiery for Western Michigan—hosiery for every member of the family. Also, our stocks are complete of DURHAM, BURSON and HOLLAND MILLS brands.

For Spring delivery, we are featuring "Cuties," the best three-quarter and half hose for children on the market.

Ask our salesmen to show you these lines or write for samples and prices.

PAUL STEKETEE & SONS
Wholesale Dry Goods
Grand Rapids, Michigan

Coolidge Should Act Promptly.

Grandville, Jan. 6—Amid all the turnovers and investigations, from the navy to oil and military crookedness, the timber situation in the West has not been mentioned.

The timber reserves of the United States along the Pacific coast are being looted with unsparing hand, and there seems no way of making the general government take heed of this despoliation of the people's heritage.

What are we going to do about it?

That was the question asked of the public by Boss Tweed when in the height of his power.

The new administration has something on its hands that will not brook delay in its settlement. It does seem as though there ought to be a way to get at this timber robbery and bring the scalawags who are disposing of our national timber for a song, to face a court of law, where their infamous course in dealing with the peoples' reserved timber may be ventilated, and where found to be crooked work, punishment be meted out to the criminals.

Something over a year ago I brought this timber scandal to public notice through an article in the Tradesman. Naturally, nothing was done then, and the oily schemers who manipulate deals for their own enrichment at the public expense appear to feel safe in the future, since these indefensible transactions in Government reserve timber go merrily on.

A friend of the writer who has lived long in Oregon and California has written from a sick bed calling attention to this wholesale steal of Government timber, and asking if something cannot be done about it.

The Government reserves are being cleaned up of valuable timber—timber that was intended to remain intact as an asset of the Nation, to be used only in time of need. Instead of being so held it is being sold and cut right along and the people remain in ignorance of how they are being cheated.

The people of Oregon have become aroused to the situation and are thinking of working through the legislature to demand a half, which of course must come through the general government at Washington.

A state senator is at work preparing a bill of particulars showing up the steal that is going on; has, in fact, been going on through several administrations, and through calling the President's attention to the facts bring the whole gigantic scheme of robbery to a show down.

How will it work out?

That depends on the men who compose the legislature of Oregon. Much money is at stake and the looters of splendid groups of timber will not give over their grip on a good thing if men can be silenced by bribery.

This timber steal scandal has become nauseating to good citizens of the Pacific coast and undoubtedly an effort will be made to right the wrongs of the past decade of timber stealing from Uncle Sam.

The honesty of President Coolidge is conceded even by his political enemies. What more natural then than a united effort on the part of honest men of all parties to stay the robbers of Government lands from continued work in that line.

Personal honesty is not of parties, and this matter of timber stealing should be sifted to the bottom and the dishonest officials of Uncle Sam who have been lining their pockets at the public expense should be brought to punishment and a new deal all round be brought about.

Will this be done?

If not, why not?

The new administration cannot afford to permit this undisguised timber theft to continue until all reserved Government lands in the West are denuded.

An example should be made, and in the shortest possible time, of those un-

righteous thieves who prosper financially from the methods they have been a long time pursuing.

The correspondent mentioned seems to think that when this investigation starts in the Oregon legislature the Washington administration will attempt to crush it with steam roller methods. The Western half of the country is aroused and grieved at what has taken place under their very noses all unknown to them until very recently. A reckoning is in the wind which promises not to down until its objects are obtained, that of a complete turnover in methods of conserving Government Reserve Pacific tracts of timber.

It is plainly evident that the Government service needs a thorough overhauling in every part. Dilettantes and lounge lizards must be eradicated if the economic methods promised by President Coolidge are carried into effect.

Never was there an administration confronted with such grave duties as confront the present regime at Washington and it will require considerable nerve to carry out the policies of retrenchment and reform which seem to be the aims of our new administration.

Billions of feet of the peoples' timber have been made way with by soulless scoundrels who pose as the servants of the public. Such false servants must be exposed and punished if the perpetuity of the Government is assured.

Never was an administration confronted with a darker pool of political spoils-taking than the present one. May it be fully alive to the situation and ready to do its whole duty in the premises without regard to who is hit. A thorough house cleaning is the job that has fallen to the Yankee farmer President. May he be equal to the occasion in every particular.

Old Timer.

Why New Year Day Is Dad's Holiday

Mears, Dec. 31—Here is wishing you a more prosperous New Year than usual. Before this reaches you the holy and hilarious happy holidays will be over.

I got in an argument with Bill Berner, of Good Judgment Grocery Co. He said to me on his last trip, "Merry Christmas, old kid, see you next trip New Year's day." I said, "How come, Bill, you're working on a holiday?" In the words of a college prof., he answered, "New Year's ain't no holiday." We did not argue long, as Bill knows I am too bull headed and he saved his breath.

I will leave it to any so-called head of the house if New Year's is not THE holiday for dad. Why, it is even his thanksgiving day, with 4th of July thrown in. For by then the kids have broken their ear splitting noise toys and the furniture destroying toys are ready for the dump; the Christmas bills are all in to father and their first shock overcome. Already arrangements have been made for their partial payments or things fixed to go into bankruptcy, so that about New Year's old dad is ready to sink into the Morris chair with a sigh of thankfulness that it has not been worse. Dad knows it is more virtuous to give than to receive.

This is my last chance to relieve my system. Gonna resolve to write no more slush in 1925, but at that this is a good old world. Kinda wish I wasn't three score and ten. Getting near the kicking off place.

Chronic Kicker.

Balloon tires are in demand because they can absorb bumps. Can you?

TYPEWRITERS

Used and Rebuilt machines all makes, all makes repaired and overhauled, all work guaranteed, our ribbons and carbon paper, the best money will buy. Thompson Typewriter Exchange 85 N. Ionia Ave., Grand Rapids, Mich.

BEECH-NUT**Prepared Spaghetti****Ready to Serve!**

The ideal quality product for the progressive Grocer to sell. Display it, thus telling your customers you have it. It is nationally advertised.

BEECH-NUT PACKING COMPANY

"Foods and Confections of Finest Flavor"

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LANSING

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REPRESENTING THE

MICHIGAN MILLERS MUTUAL FIRE INSURANCE CO.

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Combined Assets of Group \$30,215,678.02

20% TO 40% SAVINGS MADE IN 1923

Fire Insurance—All Branches

TORNADO - AUTOMOBILE - PLATE GLASS

RISING PRICES NOT WANTED.

A gentleman of poetic proclivities long ago remarked that "hope springs eternal in the human breast." This, doubtless, accounts for the optimism of the views expressed by representative business men and captains of industry at the opening of every new year. Opinions of the kind in large measure have found utterance within the last week or so and have been received in the customary way as indicative of the hopes entertained by leaders in various industrial lines. Last year similar views were expressed, although the conditions at the time were not especially alluring, owing to the great drop in grain prices and the blight of the cotton crop. As it turned out, the first half of the past year was a very trying period in many kinds of business. In the textile lines this was especially the case and so severely as to bring about a net loss on the year's operations of many large concerns. It was not until after assurances began to come in of good grain harvests, with higher prices and of a huge cotton crop that things began to mend. Then consumer buying started to improve steadily until it culminated in a great holiday season. Constructive activity was the marked saving factor for the whole year and this is still continuing so far as the weather will permit. In other directions the close of the year found conditions vastly improved over what had been the case a twelvemonth before. This it is that forms a substantial basis for the optimism now generally felt in business circles.

There is little likelihood, however, that the optimism will tempt any to rash ventures. Recent experience, as well as the knowledge that rather more than the average instability still exists, tends to discourage the taking of needless risks. Ratios of values of commodities are yet far from normal, while the excessive burden of taxation adds to the expenses of doing business as it does to the cost of living. The attitude of the general consumer, upon whom ultimately the entire business fabric rests, is an unknown quantity. There are evidences of thrift shown by the general public which are manifested in divers ways. Deposits in the savings banks, contributions to loan and savings associations and the buying of bonds for investment bear witness to this. As against this there is the tendency toward wage reductions in a number of industries, which is part of the process of readjustment and which affects a large section of the population. While, too, the agricultural group is in an especially favored position, it is recognized that this may be merely temporary and that a few months may put a different face on the situation. Big grain crops abroad and too large and vigorous numbers of boll weevil are elements that must be taken into account in forecasting the future so far as the last half of the new year is concerned. But the outlook for the first six months, taking all things into account, is more than promising as regards general trade.

Most merchants are agreed that no material change in buying policies is imminent, despite the improvement in

the general situation. They maintain that the old methods of ordering far in advance of actual needs were attended with too much risk. There are certain basic commodities continually in demand which can safely be contracted for a long way ahead once the assurance is had that prices will remain fairly stable. But, even as to these, there is no disposition to incur needless carrying charges at a time when profit margins are so small as they are now in many instances and overhead remains so great. It is a still more serious problem when it comes to merchandise in which the element of style enters and where a shift of fashion may make unsalable something that was in demand only a short time before. This it is that puts in a different class the paraphernalia of women's wear from such things as rugs and carpets, for example. It is the retailer who is setting the pace and he is followed in turn by the jobber and, to some extent, by the manufacturer. Each is concerned in having as little capital tied up as possible and in having as frequent turnovers as can be made. How permanent this line of policy will be is a matter for the future. If a brisk buying season with advancing prices could be assured, things might change. But rising prices are just as apt as not to check the disposition to buy. Any marked inflation is sure to prove unpopular.

BUSINESS MORTALITY.

While not exactly a barometer of business conditions, the volume of business mortality is one of the signs indicating normality or the reverse. From this angle the past year does not make a good showing. The number of failures, partly estimated as yet, was over 20,550 and the liabilities involved were about \$550,000,000. This is an increase in number over the year before of about 10 per cent. and of liabilities by about \$3,500,000. The average liability last year was about \$26,420, while the year before it was about \$29,000. Comparatively few insolvencies in 1924 were for large amounts, the great bulk of them being for amounts less than \$25,000. According to Dun's review, 1922 was the peak year for failures, the number then reaching 23,676, and the liabilities totaled \$623,896,251. Curiously enough, the average of liabilities was about the same in each of the two years. In 1921 while the failures were fewer than last year or in 1922, the liabilities attained a record of \$627,491,883. By way of contrast may be taken the year 1920 when the failures were only 8,881, with liabilities set down at \$295,121,805. A somewhat disquieting circumstance about last year's figures is the total of approximately 2,000 failures for December. It was expected that they would be fewer because of the comparative drop in the number the month before. The average number of failures in the country still continues at between three and four times what they were before the war.

Some people are stupid. while others just appear stupid.

If men would boss themselves they would be free of all other losses.

WOOL AND WOOLENS.

With another series of auction sales of Colonial wools due to occur in a few days, there is considerable conjecture in the trade over the prices that will be made. Results of recent public offerings both in the British capital and in Australia and New Zealand seemed to indicate that the peak in prices had passed and that quotations were due for a decline. There are, however, seemingly powerful interests enlisted in the effort to uphold prices. Alderman Turner, who is the head of the British National Association of Unions in the Textile Trade, referred to this in his recent address at the annual meeting of that body in Bradford. He alluded specifically to the gambling which, he asserted, had been taking place in wool and which had forced prices up to an artificial level. To this he added that "the art of profiteering was one of the most skilled among the few who controlled the raw material market." A part of the plan to accomplish the result aimed at is the doling out of supplies in comparatively small quantities and selling none which does not reach a certain fixed price. American buyers have not been plunging in trying to secure wool from abroad. One reason for this was that the conditions in manufacturing do not warrant it. In November the consumption in domestic mills was 5,764,000 pounds less than in the month before and over 1,000,000 pounds less than in November, 1923. This does not take into account twenty-six manufacturers, among them being some of the largest users, who do not report their figures to the Census Bureau. By far the largest proportion of wool consumed was of domestic origin. Repeat orders for Spring fabrics are still rather disappointing except in the lines of women's wear. No line has yet been had on the prices which are to be made for the next heavyweight season, the openings for which may be postponed until late in the month. The most interesting occurrence in the trade was the announcement, during the past week, of the retirement of William M. Wood as President of the American Woolen Company, of which he was the organizer and the guiding spirit for a quarter of a century. No change in the policy of the corporation is expected in consequence, because those who take up Mr. Wood's labors were long associated with him. Because of its facilities and resources the company is bound to remain the dominant factor in the trade.

MICHIGAN CANNED FRUITS.

The Michigan crop of cherries and berries for 1924 was fairly good and canners were able to pack and ship to their customers almost a full delivery of forward purchases. In canned peaches, the State produced a very small crop, and canners generally found themselves over sold. This was also the case with plums and Bartlett pears. The crop of apples was much smaller throughout the United States for 1924 than was that of 1923 and prices ruled higher. The stock available for canners was bid up by storage and commission merchants to prices higher than canners could afford; consequently most of the can-

ning of apples in No. 10 cans for pie purposes was done "to order" and canners accumulated no unsold stock. Prices of canned apples have been about the same as the prices which prevailed in 1923 and canners have made but little profit on their output, raw fruit being higher. Early in December the severe cold weather prevailing in Michigan, Northern Ohio and New York froze much of the barreled apples in warehouses and stopped the canning.

COTTON CONDITIONS.

According to an estimate of the Department of Agriculture, the world's production of cotton during the past year was nearly 23,000,000 bales. This is probably an understatement due to the lack of anything like fairly definite statistics from China and some other producing countries. The supply of American cotton, including carryover, is set down at over 16,000,000 bales. Taking the figures given, it is conceded that there is enough for all apparent needs and for a fair carryover until the next crop comes in. The large exports of raw cotton have been helping to keep up prices, which have moved within a narrow range. Domestic consumption still leaves much to be desired, but improvement in this direction, now that the new year has begun, appears pretty well assured. Some rather extensive buying of gray goods during the past week served to inspire confidence on the part of mill men and selling agents and was a factor in holding prices firm. A better outlook appears also for finished fabrics, a larger volume of which is likely to go into distributing channels within the next fortnight or so. Orders for knit underwear for the Fall season have been sufficiently numerous to induce some upward price revisions in these goods, although this is by no means general. Branded merchandise has been in especial request. In hosiery there is a seasonal dullness which is merely temporary.

There is a possibility, it seems, that an American citizen may become President of China. The fact that almost anything is rather more than likely to happen in that land does not render unnecessary some explanation of that seemingly fantastic statement. One of the candidates for the Chinese presidency happens to be Dr. Sun Yat-Sen, and, for all anybody appears to know, he may have the heaviest battalions on his side. The question is whether Dr. Sun is an American citizen. If he denies it, proof can be adduced that he once said he was. In 1911, when he got into trouble with the police of Siam because of his political activities there, he appealed to the American Legation on the ground that, being a third-generation Hawaiian, he had been made a citizen of the United States by congressional action. Just now, however, he would like to prove the contrary, for only Chinese citizens can hold political office in China. There seems to be just enough doubt about his status to add an interesting tinge to the wheels within wheels of present-day Chinese developments.

Some Men I Have Known in the Past.

One of the most peculiar men I ever knew was Ransom C. Luce, who resided in Grand Rapids sixty-one years (1841-1902). I recently asked his son, Gregory M. Luce—who has been an active lumberman, banker, manufacturer and canner in and around Mobile for the past quarter of a century and is regarded as one of the strongest men, financially speaking, in the metropolis of Alabama—to give me some side lights on his father's career. Here is what he sent me:

Ransom C. Luce was born at Middlebury, Genesee county, N. Y., Feb. 28, 1822. He arrived in Detroit Sept. 10, 1832, remained a few days and went to Sturgis, where he clerked in a store and was assistant postmaster when a boy of 16. He arrived in Grand Rapids August 5, 1841, and remained there until his death on March 22, 1902.

With his father and mother he conducted at different times both the original old Eagle Hotel and the Rathbone House, between 1841 and 1846, on which latter date grandfather died. He then entered the employ of Heman Leonard—father of Charles and Frank Leonard—for whom he clerked two years.

He then opened a grocery store at 39 Monroe avenue, opposite the then Rathbone House. All merchants sold liquor in those days. Father always said he sold better whisky at 3 cents per glass than was sold elsewhere for 10 and 15 cents. The barrel sat in the back end of the store with a glass on top. Any one who wanted a drink walked back to the barrel, drew what he wanted to drink from the barrel and handed out the 3 cents. He continued the mercantile business at the original location sixteen years, when he tore the building down and erected in its place a three-story brick building which he called the Fremont block. He subsequently added dry goods to his line and continued in business until 1871, when he sold the stock to his book-keeper, W. L. Wilkins. Albert Preusser then rented the store for his jewelry establishment and remained at that location more than fifty years.

In 1849 he purchased a 72-foot frontage on Monroe avenue now occupied by the original Herpolsheimer store, for \$1,200. In 1856 he erected the Luce block on this location. This was the first four-story brick building erected in Grand Rapids and was the pride of the city in those early days. The first floor was leased for mercantile purposes, the second and third floors were fitted up for offices and the fourth floor was planned to be used as an assembly hall and opera house. Here all the great actors of the day appeared at different times—Booth, Barrett, Fechter, Charlotte Cushman, Ada Rehan, Raymond, Davenport, Jefferson, McCullough; also the popular lecturers, including Beecher, Tilton, Wendell Phillips, Fred Douglass, Josh Billings, Anna Dickson, Elizabeth Cady Stanton, Horace Greeley, P. V. Nasby, Mark Twain, John G. Gough and Mary A. Livermore. The great banquet of the Army of the Cumberland in 1884 was held in this hall. The President of the organization at that time was Gen. Phil Sheridan, who spent an entire week in Grand Rapids on that occasion. It was the first military banquet ever served without wine. One of the speakers, a distinguished general during the Civil War, referred to the situation in the following words: "I heard much discussion in the convention to-day regarding the birthplace of the Army of the Cumberland. These beautiful tables furnish an explanation of the question. The Army of the Cumberland rendezvoused at Coldwater and has come back home."

At the time father went out of business there was clerking for him and

had been for many years Rix M. Robinson, who then went South to Pensacola and died there a few years ago. He was postmaster there several years. He was a descendant of the original Rix.

Mr. Luce was alderman from the Third ward for thirteen years—1858 to 1871—when he retired, refusing another nomination; cemetery commissioner for twenty years at \$100 per year salary; located and built Valley City Cemetery and purchased the Oak Hills portion for the city from Mr. Giddings, who refused to sell direct to the city. In token of his public services, the city issued a beautiful memorial pamphlet on the occasion of his death.

In 1879, in connection with his son, Fred, and Dr. Charles Shepard, he purchased a controlling interest in the McCord & Bradfield Co., which at that time was making the Bradfield folding table only. The new owners began making furniture and continued under the management of Fred R. Luce and in 1896 changed the name to the Luce Furniture Co. He was President of both companies from 1879 until his death.

With Thos. D. Gilbert, F. B. Gilbert, Wm. B. Ledyard, Noyes L. Avery, Ransom E. Wood, Henry Fralick, George Kendall, James M. Nelson, James Miller, J. Frederic Baars, Moses V. Aldrich and others, he organized the City National Bank. He was director from the organization until his death and President from 1896 until his death.

He was always a Republican of the most stalwart type. He had no more use for a Democrat than the devil has for holy water. His check book was always at the disposal of every Republican committee at election time.

In an article in one of the papers C. W. Tuffs referred to him as one of the old stalwarts whose word was as good as his note.

Prof. Swensberg started his business college in the Luce block and remained there many years. It was, I think, early in the '60s or late '50s, because George W. Robinson told me father loaned him the money to pay his tuition before he went into the army.

My oldest sister was born on the second floor of the Fremont block. All the other children were born in the family home at the corner of East Fulton street and Jefferson avenue. This house was erected for father in 1854 by Nichols & Naysmith. It is still in a good state of preservation. The first Kent County Fair was held on that corner. Where the Century apartment house is located, just South of our home, there was a small pond in winter and we used to skate there in the early '70s. My mother was one of the founders of the old Universalist church. While not a member of any church, my father made regular annual contributions to the church as long as he lived and remembered the church handsomely in his will.

The Luce block burned July 18, 1901. The morning after the fire William G. Herpolsheimer met my father on the street and asked him to put a price on the lot. Father told him he had not fully decided to sell; that he might rebuild; but that in the event of his selling the lot, he would give Mr. Herpolsheimer the first opportunity to buy. In the meantime father wired me to come to Grand Rapids and talk the matter over with him, which I did. I asked him if he would keep away from the new building while it was being constructed. He said he could not do that. I then told him to sell the lot by all means. He thereupon walked down to the Herpolsheimer store and told Henry Herpolsheimer his father could have the property for \$100,000 spot cash. William G. Herpolsheimer was out of town at the time, but on his return the deal was closed within twenty-four hours on the basis of father's offer. The consideration was a little less than

\$1,400 per foot front, which was regarded as a high mark for Monroe avenue frontage in those days. I understand frontage is now selling at \$8,000 per foot front. I remember that father was completely broken up over the sale, because he had owned the property fifty-two years. In his will he had left the property to his three surviving children—Charles, Morton and myself.

At one time father decided he would like to own the corner which has just been vacated by the Peoples Savings Bank. He obtained a verbal option on the lot and intended to close it, but Dr. Cummings got wind of the transaction, drove to Ionia to see the man who owned it and beat him to it.

Mr. Luce had a most interesting peculiarity. He always did the marketing for his own home, which was located on the corner of East Fulton street and Jefferson avenue. He came down town every morning with a market basket, carrying it home later in the day, frequently filled to overflowing with staples for the culinary department.

At 4 o'clock every weekday afternoon Mr. Luce repaired to the L. D. Putnam drug store, where he would be met by Julius Houseman, Noyes L. Avery, Thomas D. Gilbert, John Farr, Col. P. V. Fox and one or two other pioneer residents and congenial spirits whose names I cannot now recall. After cigars were lighted, the conversation started. It covered nearly every subject from the current news of the day to the solving of the problem of the universe. At 5 o'clock the meeting always adjourned, each participant wending his way homeward.

Mr. Luce was a man of strong likes and dislikes, but he always aimed to be eminently fair to those who had never gone out of their way to cross his pathway. He was the soul of honor and his word, once given, was as good as a bond. He was sometimes somewhat emphatic in speaking of people he did not like, but no one ever went to him in distress and was turned away unsatisfied. He was intensely loyal to his country, state, city, home and family and never permitted any one to speak a word in disparagement of any of them. His life was mostly lived in the rough and tumble days of a rapidly growing city, which naturally caused him to acquire some of the blunt angles of the typical pioneer, which were greatly softened by a kind heart and a naturally sympathetic temperament. He was always a safe guide and a wise counselor. No one ever lost any money in investing in any project recommended by Mr. Luce and no one who acted on his advice ever had occasion to regret his action.

In summarizing Mr. Luce's career in his History of Grand Rapids, Albert Baxter said: "He is a citizen whose yes or no is always positive and peremptory—a plain man who puts on no airs and takes little heed of the changing breezes of fashion or of self seeking popularity." E. A. Stowe.

The following article appeared in the Grand Rapids Herald Oct. 15, 1911:

"When I purchased the corner from Ransom C. Luce, who, by the way was one of the squarest men that ever lived, I told him I intended to put a bronze tablet on the new building to

commemorate his ownership," said William G. Herpolsheimer to-day. "He seemed wonderfully pleased at the idea and said he or his estate would pay for it, but I told him I would look after that part of it. I had a place picked out for the tablet and the inscription prepared, and then I bought the Kendall property and decided to have a tablet that would cover both pieces and to place it on the dividing line between them."

"I remember my purchase of the Luce property and the negotiations for it were very characteristic of Mr. Luce's methods. I met him the morning after the Luce building burned and asked his plans and he thought he would rebuild. I told him if he decided to sell, instead of rebuilding, I would buy the lot and he replied that in the event of a sale he would sell to me. I never mentioned the subject to him again because I knew it was unnecessary. His word was as good as any bond I ever saw. During the summer several parties made flattering offers and undertook to buy the lot, but he refused to listen to their overtures. One day he dropped into the store and told my son, Henry, that he had decided to sell and named the price he wanted. I happened to be out of town, but I returned the following Monday and the next day the money and the papers were passed."

The Luce property of seventy-two feet was purchased at \$100,000, or a little less than \$1,400 a foot front, and this in 1901 was regarded as a high mark even for Monroe street property. The Kendall twenty-six feet adjoining cost \$60,000, or about \$2,300 a foot front.

Will Your Business Die From These Causes?

The striking question, "How long will your business live?" has been asked and answered by the Shaw Management Service, which studied the history of 2,550 retail stores in all sections of the United States. This study covered a period of thirty years and resulted in finding the average life of all classes of retail stores to be seven years. The grocer, who may feel that a grocery store does better than the average, will be interested to know that the average life of the grocery stores studied was exactly 7.1 years. The survey, however, went further than showing averages; it found out specifically why the death rate was so high. Here are the causes of retail "deaths" as the Shaw Management Service ascertained them:

- Failure to investigate the trade.
- Unwise selection of clerks.
- Failure to build a store personality.
- Ignorance of overhead expense: Bad accounting and poor collections.
- Overbuying.
- Cut rate competition.
- Poor location.
- Returned goods.
- Undue eagerness to make a big splurge.
- Labor difficulties.
- Bad health.
- Failure to make a legitimate profit.
- Poor stocks.
- Increasing cost of doing business.
- Poor equipment.
- Unsupported advertising.
- Small margin of profit.



Will Be a "Floater" Unless He Reforms.

Yes, Lester was fired last week by the manager of the department in a well known store.

The manager did not want to fire Lester, because he knows from experience that it will be some weeks before the man who takes Lester's place will know the stocks as well as Lester did.

But there was nothing else the manager could do in the face of the circumstances.

Discipline had been lax in the department for a long time and bad habits had crept into the routine. There was enough business to keep the whole force busy most of the time.

The worst of the habits of the sales-force was to leave shoes from the last fitting laying about on the chairs or on a ledge in the back of the shelves.

This got so bad that on an average five or more sales were lost daily because the mate to a shoe could not be found at all, to say nothing of the time spent searching for mates that were finally located, holding a customer ten or fifteen minutes. Just that much time lost by the other salespeople who could have taken the next customer.

The force couldn't seem to realize that it was money out of their pocket because of this simple violation of one of the first and most important rules of good store-keeping, putting up the stock as you work, and putting it all away before serving the next customer.

One day during the lull, Lester happened to be the only one who hadn't a customer, and he was standing up front.

There were shoes laying about on chairs. There may have been some of Lester's, or they may have been left by the other man. But the manager asked Lester to put some of them away while waiting. Lester grudgingly collected a few and carried them back behind the shelves and dumped them on the ledge.

A few moments later the manager noticed that the shoes had been piled on the ledge and not put away, and that Lester was still unoccupied. He asked Lester to put them away in their boxes, which would not have taken two minutes. Lester went back, and again in a few moments the manager, in going to the rear, noticed that the shoes were still on the ledge.

Patience had ceased to be a virtue. The manager asked Lester just what he meant by his tactics, and Lester blusteringly and impudently said, that he would put his own shoes away if the "boss could catch him leaving

them out, but he would not put others' shoes away."

Here it was squarely put up to the manager that he must "catch" someone before he would obey a simple rule that works as much to the benefit of the salesforce as for the store and customers.

There was nothing the manager could do but to let Lester out, as an example as well as because any man with such a spirit can never be anything but a liability in the store in which he works.

As an example it worked 100 per cent. The next day the department was the cleanest in America. Which shows that leaving shoes out is a habit and nothing else. If not a habit it is something worse, just pure indifference.

Lester will get another job, probably. But he will never be right and never reach a position where his employer can point to him with pride and affection and say to some friend, "Lester is a good man."

Lester will be a floater as long as he lives unless he can see the light.

The Fault Finder's Job

Everyone can find fault. No special qualification is required. Man is the product of the present and the past. Heredity furnishes the physical and mental machinery and the environment of man gives the forces of nature a chance to play on the human mechanism. Man is governed by impulse and instinct. Environment furnishes the impulses that awaken human instincts and feelings. What the human machine will do depends upon the character of the organism and the forces turned loose to act and play upon human life.

It is not a matter of great surprise to see people radically differ on the simple as well as the more important issues of life. Man is not the product of blind chance. He is the result of the combined influence of natural law. Men cannot help but differ. The sunlight will harden brick but soften butter. What effect circumstances will have upon your life will depend on what you are, butter or brick.

The world does not act from reason. Intelligence does not govern the world. All men criticise themselves and by their own statements impeach themselves. Then why assume the role of a critic? The fault finder's job may be in the line of least resistance but it has little to do with human progress. A campaign of bitterness will accomplish nothing. Men with constructive minds are the great need of the hour.

The margin between saint and sinner is so narrow that microscopic powers fail to show the line of differ-

ence. One shades into the other. A patriot blends so easily with the law-breaker that it is difficult to tell whether the patriot or the law violator ought to be hanged. Don't find fault. Study all men's views with a feeling of sympathy. To-day you are right and to-morrow you are wrong. You cannot know it all. Stop cursing your political neighbor. Let every man seek the truth in his own way. Always hold your mind open to the light, and when you have found it impart to those who will listen.

Volume and Not Profit Per Pair.

In the retailing of shoes the money is in the number of profits on all sales rather than in the size of the profit on each sale, says a well known sales manager.

"For example, in a hotel a man at the telegraph station gave a girl a ten-cent tip for sending a fifty-cent telegram. The girl got more profit out of this one message than the company did. But in the long run, she won't get as much profit as the company because she won't send as many telegrams.

"This illustrates the principle of modern merchandising, which is at the foundation of the success of the fords, Woolworths, Kresges, and the thousands of merchants whose fame is small, but whose bank accounts are big. Volume sales at the smallest possible profit on each sale. These are the A B C's of retail success. And as soon as a shoe merchant begins to put them into practice, he begins to multiply his profits. One of the simplest illustrations of turnover is in the five-and-ten-cent store. It is said that in these stores, the item of stock that brings in the biggest return is sold on the smallest margin of profit! This item is candy.

"Of course this is an unusual case. The average shoe dealer cannot hope to make such a rapid turnover. If a merchant has \$25,000 invested in a stock of shoes, and sells this stock out four times a year, he has a 'four-time' turnover. He is really doing a \$100,000 volume of business on an investment of \$25,000. If the sale of \$25,000 worth of shoes yields him 5 per cent net profit, and he turns over \$25,000 worth of shoes four times in the year, he has made four times 5 per cent., or 20 per cent. net profit. And if he could speed up his selling so as to turn his stock one more time—five

times a year—he would make 25 per cent. net profit. This with almost no extra selling or overhead expense.

"Obviously, a shoe retailer's preparation for increasing annual turnover must begin with his buying. A merchant must learn his customers' wants, must know when and how to buy to induce them to increase these wants, and he must buy those shoes which he can sell. In baseball, bench-warmers win no games. In retailing, shelf-warmers yield no profits. Another argument in favor of selling at a small individual profit is the fact that up to a certain point of business volume, the overhead of every business is fixed. As long as a store is open, there is an overhead expense for rent, heat, light, insurance, clerk hire, etc. A shoe store doing a \$60,000 annual volume of business can do a \$75,000 business with almost no increase in overhead. The profit on the extra \$15,000 worth of sales is practically 'velvet.' The velvet is the result of careful buying, well-planned merchandising, perhaps a little newspaper and direct advertising, attractive window and store displays and enthusiastic sales effort on the part of retail salespeople."

Are You Sold?

A good salesman sells goods profitably.

A man gets to be a good salesman only when he is thoroughly "sold" himself, on the things he is trying to sell.

In other words, in order to be able to sell successfully, a man must be convinced that his goods and his prices are right.

He is a successful salesman if convinced that his products are the best that can be had for the money.

So, even from the standpoint of selling, the problem goes right back to a question of quality.

And what about the customer?

Goods that are well made and fairly priced, stay sold, because they are worth the money.

They bring repeat business because the buyer has confidence that he will be sure of getting full value in the future.

Stick to quality.

Before a railroad or an express company can, a salesman must first deliver the goods.

Coming— "January Thaw"

Be prepared with a full run of sizes in light rubbers and rubber boots.

Sell your customers Wales Goodyear
"BEAR BRAND"

the rubbers that give perfect satisfaction.

HEROLD-BERTSCH SHOE CO.

Grand Rapids, Michigan

The Grand Rapids Trust Company

IS A SUCCESSFUL AND PERMANENT ORGANIZATION,
WHICH HAS ESTABLISHED ITSELF ON ITS
RECORD OF HELPFUL SERVICE

TRUSTEE

We act as trustee of funds created under a Will, or by Trust Agreement made during the lifetime of the one establishing the trust.

Trust agreements are so different that we cannot explain here the many things we can do.

Trusts may be created of funds given under a Will, by property left with us during the lifetime of the party making the trust, or by taking out insurance on the life of the one creating the trust to be payable to us on his or her death, which we invest, collect the income and disburse both principal and interest as in the trust agreement provided and make proper reports of receipts and disbursements.

The party creating the trust may make as his beneficiary some educational, religious or charitable institution, or establish it for the benefit of a dependent relative, for the education of children, or for many other purposes.

EXECUTOR

There is no better advertising agent than a satisfied client, and our policy is to satisfy.

We find that adding to the regular administration of estates that element of courtesy to which everyone is entitled and which means so much in time of sorrow, places the relationship between the executor and those interested in the estate upon an entirely different basis.

We endeavor to close every estate as expeditiously as can be done consistent with proper administration, as all persons desire to get these matters adjusted as soon as possible.

We are aware of the fact that the detailed proceedings required in the administration of estates are new to individuals interested in any particular estate and it is our endeavor to explain all things clearly.

In many cases where there is no Will and there is dissension among the heirs, we are appointed as administrator for the reason that it is admitted we can handle estates impartially without fear or favor. If we can handle estates of this nature satisfactorily we submit to your judgment that we are qualified to handle all other estates.

AGENT

We have a service we can render to you in the handling of property, whether it be real or personal.

We handle a large volume of real and personal property for owners who desire to be relieved of the endless detail necessary in its proper care, and afford them the satisfaction of knowing that their property is handled and their money invested by a responsible financial institution, familiar with that particular line of business.

Many people are employing us to handle their business affairs which require a down-town office and an adequate bookkeeping system. By employing us they get both of these and competent help at a great deal less cost than by maintaining an independent office.

If you have financial interests and are not associated with some responsible financial institution, we believe we have a message that will be of interest to you. Consult our officers.

RECEIVER

We point with pride to our record of successful achievement in the handling of receiverships. On account of the diversity of business interests represented in our personnel of Officers and Directors, and our ability to secure the proper executive for each individual case, attorneys and creditors of corporations in business embarrassments will find us particularly qualified to be of assistance in these emergencies.

FINANCING

Successful corporations oftentimes find themselves in the position where good business judgment dictates additional financing. We are able to be of assistance in suggesting the proper method to be employed. Frequently a bond issue will be found to be the most practical and economical method. To those who are able to meet the requirements as to security in physical property, and can show a successful past record, we are prepared to offer our assistance by the purchase of their entire bond issue.

TRUSTEE UNDER BOND ISSUES

As Trustee under bond issues it is our duty to act as mortgagee for the benefit of the bondholders, to see that the bonds as issued are in accordance with the terms of the Trust Indenture and to certify on the bonds to such fact, to keep a record of the bonds issued and coupons paid, to verify the payment by the mortgagor of the taxes and insurance; and in case of instruction by the bondholders, to act in accordance therewith. The advantages of having an institution such as ours act in this capacity are such that almost invariably prospective underwriters of bond issues specify before agreeing to purchase the issue, that a Trust Company shall act as Trustee.

This does not begin to describe the opportunities for helpfulness of our Company. Our staff is composed of men experienced in varied lines, thoroughly competent to successfully handle unusual problems.

You are invited to talk these matters over with our Officers. The interview will be entirely confidential and will involve no obligation whatever.

GRAND RAPIDS TRUST COMPANY
OTTAWA AT FOUNTAIN GRAND RAPIDS, MICHIGAN



MORE THAN A MONEY MAKER.

Godfrey Von Platen Was a Many Sided Man.

The death of Godfrey Von Platen on Christmas day was followed by the usual encomiums of the daily press. All the papers spoke well of the deceased, but none of them undertook to present the human side of the man as he had been familiarly known to the Tradesman for the past forty years. Having knowledge of the men who were familiar with the many wonderful qualities of head and heart possessed by the deceased by reason of long acquaintance and close companionship with him the Tradesman requested about a dozen of Mr. Von Platen's closest personal friends to describe in detail the human side of the man which made his career so exceptional and his life a benediction. The response was both prompt and generous. It is submitted herewith in the belief that it will add much to the fame of a man who carved a fortune out of the wilderness without crushing out those finer instincts which distinguish the gentleman wherever he is to be found:

Tribute of Mr. White.

In the fall of 1884 I was running a small sawmill which I had leased from the Boyne City Mill Co., at Boyne City, and one morning a stripling of a boy came into my office and enquired if I could use some basswood bolts which they had received from someone during the previous winter who had refused to take them. I told him that I would use them if they were all right and he brought them over from Advance. This was my first meeting of and transaction with Mr. Godfrey Von Platen, who was then about 17 years old.

During the next year Mr. Von Platen started running a small grist mill at Advance which is three miles down the South shore of Pine Lake from Boyne City. In connection with this water power mill, he started a small sawmill and started to cut lumber. After a little time he became dissatisfied with the result, so he put in an engine and boiler and added heavier machinery which enabled him to increase the capacity of the mill. He got along pretty well with this, purchasing his logs from farmers and picking up a forty, an eighty or a hundred and sixty here and there, hauling the logs to the mill during the winter season.

During the time of this small operation, he purchased some timber from the Jackson, Lansing & Saginaw Railroad Co. in Hudson township, East of

the G. R. & I. railroad, in order that he might be supplied with timber after he had finished the cut adjacent to his Advance Mill. About two years before he finished the cut at Advance, I was over at his mill one day and while going over these matters with me, Mr. Von Platen said, "I don't know what I am going to do with the Jackson, Lansing & Saginaw lands. I think I will have to mark them off the books, because I can't bring them here and I don't like to manufacture hardwood lumber away from the water, because we cannot meet the market and pay the all-rail freight rate. I proposed to him that we would extend our railroad out from near Boyne Falls into his timber and haul his logs into Boyne City, provided he would either construct or move his mill to Boyne City and manufacture the logs here. The matter went along for some time, during which the people at Petoskey endeavored to have him move his mill to that point and manufacture there. He came to me again and asked me if I thought we could put our railroad across the G. R. & I. and haul the logs from the Jackson, Lansing & Saginaw lands to Boyne City. I told him if I made a contract to haul those logs for him I would get them across if I had to unload them on one side and load them on the other. To this he remarked, "That settles it—I'll go ahead and build my mill at Boyne City." After some difficulty, we crossed the G. R. & I. with our rails and hauled all the logs and other forest products for him for upwards of twenty odd years, during which time we never had a misunderstanding.

We had so much confidence in Mr. Von Platen that we did not scale his logs, but assessed freight on his own scale and I have never felt that we lost anything by so doing. He cut from twelve to fifteen million feet per year at his mill here during the period of twenty odd years. He was a good manufacturer, a good salesman and always transacted his business in the open. He had strong friends in the trade and had no difficulty in selling his product when there was any market at all for lumber.

When we organized the Boyne City Chemical Co., Mr. Von Platen came into it with the rest of us, bringing much strength to the organization. He also assisted in bringing the iron furnace and tannery to Boyne City. He was a charter member of the First National Bank and assisted in organizing the Wolverine Hotel Co., taking stock in that corporation. He never failed to help in any enterprise which

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We offer high-grade Investment Securities.

We serve as Trustee for the investment of funds set aside by prudent men to safeguard the welfare of designated members of their families. *Every man should do this and do it without delay*, through the medium of a Living Trust, not waiting until it is too late.

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We serve as Executor of Wills and Administrator of Estates—for the same compensation that individuals are granted by statute—giving this business the skilled service resulting from 35 years of business experience.

Send for our circulars giving particulars.



THE MICHIGAN TRUST COMPANY

Organized in 1889

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would benefit the community. He also took stock in the new Pine Lake Golf Club last summer and donated his old mill site for the Portland Cement Co., just organized. He also made very liberal donations in the way of materially assisting several churches in Northern Michigan.

Mr. Von Platen maintained a good organization and kept around him good strong men. He traveled quite extensively and the information he received on his trips he always brought back to the friends who were deprived of the opportunity he enjoyed.

I worked with Mr. Von Platen for ten years on the National Lumber Association rules; in fact, he and I helped to make these rules. We attended every conference from the start, beginning at Traverse City, from there to Grand Rapids, Cincinnati, Indianapolis, St. Louis, Chicago, Detroit and Buffalo. He was a member of the Rules Committee and gave evidence of much strength in whatever he undertook to do. He was a big factor in building up Northern Michigan and his cheerful way of looking at things was a tonic to a good many business men. He was, however, very conservative and considered very carefully his investments before entering into them. On the whole, he was a mighty able man; a man with clean, keen mind, far sighted. He was a power in his community and will be greatly missed for years to come.

About twenty years ago Mr. Von Platen thought he had some chronic stomach trouble and that he would have to quit work. He decided to take a trip abroad, but before doing so, he went to Chicago and interviewed Dr. Ripley, who gave him a thorough examination and told him that his stomach trouble was only in his imagination and that if he chose to, he could return home and eat tacks.

Everybody liked "Guff," as I always called him, from a boy up. He loved to make the children and young people happy on Christmas and on Christmas eve would distribute to them a great many toys and other presents. As a young man he was full of life and energy and enjoyed clean sport. He always played the game vigorously with other young men of his age. I remember that on one Fourth of July he swam across Pine Lake, a distance of over two miles, being followed by a row boat in case he should be overtaken with cramps. He enjoyed a clean dance or a social game of cards, yet during my long acquaintance with him, I never knew him to play cards for money. During the last ten years, I have only seen him occasionally, but his accumulation of wealth made no change in him. He was the same Guff Von Platen all the time.

Socially, he was a light in this community and at public and private gatherings he was the life of the party. His home was ever open to all his friends and the hospitality of himself and his splendid partner was unexcelled. He always smiled whenever you met him and thoroughly enjoyed playing a good joke on his friends. While we were drilling for a foundation for the First National Bank here

and while I was away to lunch, he secured some oil and poured it into the pipe where we were drilling and then gave me great credit for locating an oil well at Boyne City. He kept out of my sight for the next two or three days.

Mr. Von Platen was always considered a noble husband a splendid father and a good neighbor and was ever willing to extend a helping hand to the needy. His first wife was a beautiful woman and a great help to him in the early days when he was struggling for existence. They worked side by side until he accumulated enough so that they could live comfortably. Her death was a great loss to him and she was greatly missed in the community. His second wife is also a most estimable lady and, although we have seen but little of her, we understand that she is of splendid character and has made him a fine companion and a good partner. They have two beautiful children, Pauline and Karl. Karl is now probably of age and has a big responsibility resting upon him in taking his father's place in carrying on the business that Guff so wonderfully and successfully brought from nothing to millions.

William H. White.

Tribute of Chalmers Curtis.

Mr. Godfrey von Platen was a typical American self-made man, coming as a small boy to Advance, a small town three miles West of Boyne City, on the South side of Pine Lake. Here his father had a small grist mill and sawmill, the former being operated by water power.

Young Godfrey had a very limited school education, not running beyond the eleventh grade of our present high schools, but he did have good everyday training from a splendid mother and a good father, with whom he worked each day.

As a young boy he used to mount the carriage and run the sawmill, and by the time he was fourteen years of age he could run it all day, it being a small steam circular sawmill. When he was 16 years of age, or in 1885, his father became very much involved in business, and young Godfrey disagreed with him in the plan of cutting the trees. The older man, being a German of the old school, wanted to cut the forest clean, which produced a great many elements of low grade stock, selling at a loss. The result of this difference of opinion was that young Godfrey took over his father's business, which on the day this was done showed \$4,000 of liabilities more than the assets—at his and his father's valuations. He immediately changed the plan of cutting in the woods and only cut trees which would produce a profit; and for several years his father complained that "Guff" was "hogging the forest." By this meaning that he was leaving a very large amount of timber to burn or go down. But the facts were that the trees he left would not have produced a profit in that day, for his books show that cull lumber sold in small schooner lots, going to Chicago, for \$3.75 per thousand.



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This change of plan in cutting the trees—in other words "selective logging"—resulted in the debts being rapidly paid and the business went on a good profitable basis, which continued and enlarged to the time of his decease. This small logging operation kept increasing until at the time the Ayer tract was purchased in Wisconsin, his company there operating and owning about thirty-six thousand acres of virgin, uncut forests of hardwood.

All his life, in spirit he was a boy, and he solved the problems of each day, and did not have any carrying over. He was always liberal, charitable and kind. His personal dealings with his men was unusual. At Christmas time, during his lifetime, every man got an extra dollar for each year he had been with the firm. When he closed his mill at Boyne City Mr. Cunningham, his head sawyer, had been with him since the first logs were cut in the mill, and he still is at Iron Mountain. When the troubles following 1893 were large, and plants were shutting down—men not knowing what to do—he took some boxes of cigars and some candy and went out to his camps, ate with the men, and told them he did not know whether he could sell his product or get money to operate the mills, but that they could live in the camps, and if they wanted to take their chance with him on delayed pay, he would keep on running. Every man stayed and the mills never shut down a day!

He was known to go to Chicago and carry back with his own hands two dress suit cases full of candy—all a good, strong man could lug—for the mill children and the little ones of Boyne City.

He is credited with being the first man in the sawmill business to put on a hot-water "soup-hole" for the washing of dirt from the logs. He was also the first man to put a mirror at the end of his mill so that the sawyer could see both ends of the logs. During all of the years of his life he was capable at any time of handling the lever on a circular saw, also a Hill nigger. He was always a great advocate of cutting the stock thick, and one of the first to talk this to the lumbermen of Northern Michigan. His idea was that it would conserve the forests and the cut up of low grade stock.

He was always an advocate of working hard when you did work, but was always a believer in vacations and recreation, and that his executives take time off for sports—like baseball or golf. He was common and democratic to the extreme and always fearful of debt. He had strong ideas of expansion and was a great believer in the standing tree, but could not be induced to purchase where it would place him with liabilities of any but just immediate items, and he closed his career with a clean slate, as he tried to live each day.

Chalmers Curtis.

Tribute of Mr. J. M. Harris.

One by one, men and women who were passing along and over. We have left our memories of these lives,

their lessons, accomplishments and inspirations. Their passing over seems to smooth the way, and loosen the ties that hold us who survive for a time here. It seems that the time gradually comes when each of us have more of the friends who knew and understood us, and whom we knew and understood, across the border than remain with us on this side.

The seemingly untimely passing of Godfrey Von Platen—"Guff" as he is known here in Boyne City and vicinity—breaks another strand of the cord that holds us here and lessens the dread of his old-time friends and associates of the quitting here and going on.

Mr. Von Platen spent his boyhood and early manhood days in Boyne City and in its vicinity and in this environment developed his life, character, social qualities and business training during the formative period of his life.

The news of his death stirs the memories of those days of his development.

As a young man he was a most virile character, interested and forceful in all the activities of the life around him. I am thinking of him as we played ball, promoted local celebrations, his membership in the local band, the social gatherings, community enterprises, common to the urban community; his beginning the manufacture of hardwood lumber in the days when its utility was far from established, its future uncertain and the means of manufacture primitive and undeveloped.

By his energy, ability, integrity and application he advanced steadily year by year, and his early business life was such that his name among his neighbors, friends and business associates became a synonym for integrity and fair dealing which lasted through his later broadened activities among his neighbors, associates, employees, customers, bankers, competitors and friends. His personality was such that he was uniformly known, spoken of and greeted familiarly as "Guff."

This quality of character and unassuming personality begot for him a universal community affection and esteem which comes to few men aggressively engaged in competitive business. His employees, uniformly loyal, held for him this same affection and esteem, and thus became that wholesome organization which contributed much of his business success as he himself so often testified.

The community, the needy, old neighbors and the church were from time to time subjects of his well known substantial charity.

His death, therefore, is an unusual shock to this vicinity and he is sincerely mourned; his passing a distinct loss. Pencil and paper seem cold and futile in expressing the affectionate relations between this community and our deceased neighbor and friend.

J. M. Harris.

Tribute of Mr. McCutcheon.

My personal acquaintance with Mr. Von Platen was very limited. I, of course, absorbed from my associates the general opinion of the community

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and through that have a great respect and admiration for the man. No one even cursorily acquainted with his personal history since leaving Boyne City could fail to be impressed with the unfortunate events which have transpired without being impressed with the most lively sympathy for him. It is, indeed, a sad commentary that a man, whose life seemed to be so full of the joys of living, although bound about with most strenuous effort and the hardships thereby entailed, should have had his closing years so darkened by those misfortunes that grip so fiercely at the heart of life. Charles T. McCutcheon.

Tribute of Mr. Follmer.

One cannot have an office in common with a man and with his desk along side of yours for five years without getting acquainted with his viewpoints on many things and the side of his character he shows to some one else who he may know views life from a different angle may not be the qualities he shows to you. For that reason a quotation from Shakespeare comes to my mind for "The elements were so mixed in him that nature might stand up and say to all the world, This was man."

I think from a financial standpoint he was one of the most liberal of any man I have known. Some men give, but it is like pulling teeth. With Mr. von Platen giving seemed to be a joy and time and again I have heard him say that he was so thankful he could give. He not only gave liberally to the well known charities and Westminster church, but to those in need and distress from any angle. His death at this time robbed him of a pleasure in this line he has had in mind for two years. To the average person a man who is considered wealthy always lives on Easy street when as many men of means well know they sometimes have business deals or investments that not only take all their capital, but all their credit and the worry as to whether the last half million to complete a deal is to come from may be just as much of a nerve racking strain as that of a man who has to worry about money to pay his rent.

For two years Mr. von Platen had a big timber tract purchase on his hands and mind which kept him in a state of nervous worry and anxiety. During the last year a successful culmination of the deal relieved his mind of this worry and he stated to me on several occasions, "Now that matters have come out all right, I am going to give, for why should I hold on to more than I or my family will ever need."

Another thing that always showed up in his talks was his sympathy for the fellow who worked hard and for some unknown quality in his makeup could not get ahead. He appreciated achievement and yet had great sympathy for the inability of some men to achieve.

In my five years of office life with him I never heard him tell an unclean story. Although one cannot spend several years in and around

lumber camps without acquiring a vocabulary of forceful language he seldom ever in the office uttered a word that a child could not listen to.

The only time he ever talked about religion was telling me that some of the boys in college going from Christian homes and having religious ideals came out of college believing in nothing, and it seemed to him too bad that such was the case.

Knowing his make up I would as soon take his word as his bond, for if he ever erred it seemed to me it was always in favor of the other fellow. He was so anxious to do the right thing that he would sooner forego some of his profit, so that there could be no question in the matter.

No man loved his family more and his every thought was for their welfare. In his death I have lost a greatly enjoyed friend and the community has lost a good citizen. C. C. Follmer.

Tribute From Mr. Keeler.

In the passing of Godfrey Von Platen there is cause for reflection. He was a man born in humble circumstances. A large part of his life was lived in a small community. He knew life from all angles and selected the good from the bad as he went along. He gave to all who knew him courage to fight life's battles and confidence

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We in Grand Rapids knew him particularly by his living among us during the last fifteen years. When he came to us he had already developed that character and standing in the business world whereby his name alone stood for what is honored and respected by men.

His early life was one of toil, working with his hands, and many are the stories told us by his neighbors and business associates of his struggle for financial independence and business success. While at his work, his mind was reaching out for that larger successful career that came to him later.

We knew him as a broad executive—one thoroughly familiar with men in all walks of life. He held the esteem of all his employees and associates.

His sympathy with the poor goes beyond our power to express. When he knew the case was a deserving one, he not only was extremely liberal, but he gave of himself even beyond his measure of strength.

In prospective investments he was his own explorer, his own council, and when he passed judgment, success was assured. Contracts, oral or written, were sacred and observed with strict fidelity, both in letter and spirit.

He sought riches without acquiring a love for money; was exceedingly generous and charitable, fond of art, and possessed a great force of character. It is such as he who forms the finest type of manhood.

His death is an irreparable loss to our city, for he lived a life whose influence will always be a help to those who knew and loved him.

M. S. Keeler.

Tribute By Mr. Duffy.

In the death of Godfrey Von Platen, Grand Rapids has lost one of its choicest citizens, Michigan has lost a valuable and active force from its business ranks, and thousands have lost a dear friend. I would prefer to emphasize the role of friend, but a separation of the qualities that make a man's character is quite impossible. Mr. Von Platen's sterling integrity and his generosity of mind and purse not only made the business man we admired and respected so highly, but those same qualities drew to him the love and regard of thousands of friends and acquaintances in Michigan and beyond her borders.

My association with him has been in these later years both in business and philanthropic matters, but I felt that I knew him well. A beautiful monument to him is his life among us.

John Duffy.

Tribute of M. J. Fox.

I have known and liked Mr. Von Platen the last thirty-five years. He used to run a small grist mill and a sawmill on the South side of Pine Lake at Advance. When I was a farmer's boy on the North side of the lake I used to haul grist across the ice on the lake to the mill when he was the active miller and sold him logs on the banks of Pine Lake for his small sawmill.

I became closely associated with him at Boyne City about twenty-five years ago as an employee, later as a foreman, and still later as manager of his Boyne City operations, remaining there ten years. In 1910 I came to Upper Michigan to build a sawmill at Iron Mountain to develop his timber holdings in Michigan and Wisconsin, and later was made Secretary-Treasurer of the Von Platen-Fox Co., of Iron Mountain.

During this period of years we seldom had a disagreement in policy and never a serious difference of opinion. I usually found Mr. Von Platen to be in the right. We have played the business game together with some profit and some losses and always with a smile. He was a good winner and a good loser. His orders and wishes were to treat people as we would want to be treated ourselves.

The same generous disposition related to donations or other charities in the Upper Peninsula. He gave freely of his money to charitable institutions, both public and private.

I have learned to love and respect Mr. Von Platen as we have grown older together. He was kind, just, obliging, courteous, humane, a gentleman, and we owe him a debt of gratitude for his patience, indulgence and kindly worth-while example. We are all better for having known him. In his passing Michigan has lost one of its sturdiest characters and I have lost one of my best friends.

M. J. Fox.

Tribute By Mr. Travis.

My acquaintance with Mr. Von Platen began after he came to Grand Rapids. Our friendship was an outgrowth of intercourse during the later years of his life. When I first knew him he had already achieved success and accumulated a fortune, but notwithstanding the success which he had attained by his own unaided efforts—a success of which any man might be justly proud—he still was and always continued to be a natural, likeable democratic man, devoid of pride or pretense, with broad sympathies and a host of friends among all classes of society. There was nothing cold or unapproachable in his nature, but, on the contrary, an openness and frankness which at once begot confidence and encouraged friendship.

Always candid and sometimes quick of speech his heart was ever in the right place. His personality was so sincere and so human that even his faults endeared him to those who knew him well—the fleeting momentary faults of a frank and impulsive nature.

In business he dealt with fairness and sought no undue advantage. In fact, I have known him to make substantial sacrifices rather than even seem to take advantage of those who would have shown no such consideration toward him under similar circumstances. In this rather mercenary age it is gratifying to feel that this quality did not always work to his disadvantage. In the last five years I was his legal adviser in two important transactions, each involving more than a million dollars, and, although he was deal-

ing with strangers, his personality quickly won their confidence and enabled him to get results where others would have failed.

With this great success, also, came sorrows and misfortunes so great as to excite the sympathy of even the most envious. The last time I saw him alive was a few weeks before his death when he came to my office for a business conference. His thoughts, however, were on the afflictions of a loved one and for a time his uncontrollable emotions rendered him helpless to speak or think of anything else. His affection for members of his family, whether near or remote, was very pronounced and, whenever there was occasion, manifested itself in substantial ways. He was almost constantly doing something for the unfortunate and in a very quiet and unobtrusive way. A typical instance occurred at Christmas time a few years ago when he presented a victrola and records to every county home in Michigan, but insisted on acting through his attorneys without his connection being disclosed. I believe that to this day but few of these institutions know the identity of the donor. The collection of letters which came in, thanking the unknown giver for an act which gave pleasure to so many of the aged

and unfortunate, was extremely interesting and some of them would have touched the heart of a miser. It seemed incredible that prior to that time only four or five of these eighty or ninety institutions had been provided with such instruments.

In combination with keen business judgment and the other qualities requisite to success in the business world he had an almost feminine emotional and sentimental nature, a love of music and beautiful things, a zest for sports, a keen sense of humor and a highly developed social nature. He liked friends and people and it can be truthfully said that he enjoyed a wide circle of acquaintances. It is unfortunate that such a man should be prematurely taken. Business and social circles have suffered a great loss, while to his family and close friends it is irreconcilable and irreparable.

His life and character will be an inspiration in every community where he lived or moved and his own best memorial.

Philip H. Travis.

You can find the best-paying gold mine in the world if you go after it hard enough. It's above your neck.

Expend yourself and you'll have money to spend.

TAX SERVICE

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FOR the guidance of clients this organization maintains constantly revised lists of bonds of all types that offer unquestionable security plus attractive yield.

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Michigan Trust Bldg., Ground Floor, Grand Rapids

Increasing the Value of Telephone Service

The Michigan Bell Telephone Company has spent more than \$2,000,000 on the task of consolidating the two telephone systems of Grand Rapids

New construction of telephone plant, a new main building, rehabilitation of existing central office and outside equipment and installation of new equipment were made during 1924. The work will continue during 1925 at an additional cost of nearly \$2,000,000 more.

While the task of unifying the city's telephone service is going on, crews of men are working day and night to eliminate unsatisfactory conditions in the existing mechanical equipment and to make other changes for the purpose of improving the service.

Outside of Grand Rapids, expansion of telephone plant during 1924 was such as to greatly increase the value of service to all users.

34,600 telephones were added in the 223 state exchanges during the year. This

Company now serves more than 468,000 telephones in Michigan and its connecting companies in the state serve 114,000 more.

242,806 miles of new telephone wires were installed, 197,865 to give local exchange service; 44,941 miles of toll and long distance wires.

1,256,106 miles of wire now connect the telephones of the Michigan Bell Telephone Company's subscribers.

During the year, 28,724 telephone poles were added to the plant, making the total number in service 641,486.

These plant additions will continue; value of the service to each individual will continue to increase. And behind it all is the ever willing desire of this company's 10,000 men and women employees to be of the utmost service.

Michigan Bell



Telephone Co.



Michigan Retail Dry Goods Association.
 President—J. B. Sperry, Port Huron.
 First Vice-President—Geo. T. Bullen, Albion.
 Second Vice-President—H. G. Wesener, Saginaw.
 Secretary-Treasurer—H. J. Mulrine, Battle Creek.
 Manager—Jason E. Hammond, Lansing.

Outlook Pleasing in Dress Industry.

A survey of the dress industry reveals that the generally accepted reports of a good year in 1925 are reflected among the dress manufacturers. This is shown not so much in outward demonstrations of optimism as in the preparation of the underlying machinery of operation upon which real activities will depend.

A statement issued on this phase of the development of the dress industry by the Associated Dress Industries of America says that most of the manufacturers who have their houses in order and conduct their businesses along real business lines are making preparations now for accommodating an increase during the current year. They are completing arrangements with their banks that will enable them to handle affairs satisfactorily from a credit standpoint.

"Included in the preparatory work," the statement continues, "is the rounding out of sales plans in accordance with expectations. Earlier in the season plans had to be made in a tentative way, of course, in order to take care of the advance business, and early trips were made. These produced fair results, and now there seems to be evidence from every source of a sound and continued improvement along conservative lines.

"Sales staffs have been reorganized and additions have been made where it has been found advisable. Advertising has come in for quite some consideration. During the past season, covering the latter half of 1924, advertising appropriations were in many instances cut down or canceled because of the unfavorable weather's deterrent effect on demand for Winter merchandise. Now, however, with the prospects for the coming seasons showing up much brighter, manufacturers are increasing their advertising and are already manifesting their confidence in the future by telling their stories in printer's ink. In an advertising way the new season is starting off strong for garment manufacturers, and when they advertise it is because they believe business is ahead.

"In the production end of the business our members will continue the policy of proceeding with caution. In other words, they will not cut up too much piece goods without having some idea of how much they will be able to dispose of. This is rather an uncertain quantity, but a fair gauge can be made as a basis for advance production.

Many manufacturers have arranged with their piece goods supply sources to take care of their future deliveries, rather than to have big shipments made at the beginning of the season. Those wholesalers who have their work done outside have devoted added attention to the selection of contractors. Their connections are practically completed.

"Some of the reasons ascribed for the better feeling and the preparation for more business in the dress industry include the unanimous feeling of optimism expressed in theory and in fact by the industrial leaders of the country; the stability that is taking firmer root in the administration at Washington; the greatly improved agricultural situation, which is now on a basis where the farmer's dollar is worth 100 cents, as against 60 cents only a few years ago; the gradual molding into workable form of the situation in Europe, which is making for a better export business for this country; easy money, and the greatly increased savings deposits to the credit of the people of the country."

Young People Have The Say.

There is no such thing as a mill or manufacturer "creating" a style trend at the present time, according to opinions voiced lately. "This line has been tried by many mills and manufacturers," it was added, "and some of them have suffered financially in trying to do it. The big factors to-day are the ideas which the young people have on style, despite all that the importers, designers, stylists and the mills may do. These young people have the inborn originality, the daring and freedom, and the really successful stylists to-day are the ones who are closely watching what the young people in the country do. If they turn up their collars, it creates a style; if they turn down their rubbers, that creates a style. If they make up their own idea of a sport dress, you will shortly see that the manufacturers copy it and have it in their lines."

Interest in Linens Increasing.

Rather more interest has been shown lately in linens in the Belfast market, according to the bulletin of the Irish Linen Society. Manufacturers have been busy quoting prices, and quite a number of scattered orders have been obtained. A general movement, however, is not expected there until after the turn of the year. During the last fortnight some fairly substantial orders have been placed on colored dress linens for January-February delivery, but no quantity repeat orders are expected for a while yet. Shipments are going forward steadily, and every effort is being made to keep up with the

delivery dates specified by customers abroad. As to flax, the medium and low grades are easier in price, but there has been no change in the better ones. The demand is generally good.

As to the Spring Color Trend.

Disputing the statement that there is as yet no marked color trend in women's wear Spring fabrics, a mill representative says there is a notable swing toward blues, grays and some greens. These, in his opinion, are going to be the shades that will sell, with blue being the predominating color. He does not believe, however, that a blue with a purple cast will go over big, as there are few women who can wear this shade becomingly. On the other hand, a blue with some gray in it he regards very well and says that it is being dyed in woolsens, silks and cottons at the present time. Green, according to his version, will be worn in sports combinations along with rose.

Look For Good Skirt Season.

A fairly active demand for skirts for resorts wear is reported by manufacturers here. The volume has not been exceptionally large, but the distribution of the business has been wide, resulting in the belief that the Spring orders will come through in a like manner. Sport skirts stand out as the leader for the coming season, those of flannel being particularly well regarded in white and some of the higher shades. The wrap-around model continues a leading style, there apparently being no dropping off of consumer interest in this type. Checks

have been coming to the fore in skirt-ing patterns recently, and new ideas in these are now being worked out by the skirt houses here.

Sateen Slips Coming Strong.

Of the few features reported at the moment in cotton undergarments, one of the most interesting is the passing of sales of petticoats by those of sateen slips. In both lines, according to a bulletin from the United Petticoat League of America, business is mostly confined to staple merchandise. Plain sateens of domestic make are the favored materials, and the color range now in vogue includes the reds, greens, blues and black that are shown in the outer garments. The situation in the silk undergarment field is the reverse of that in the cottons, for in the silk lines the petticoat has held the lead over the costume slip all season long.

Lace Outlook Deemed Brighter.

Growing confidence is expressed in the lace trade that the Spring season will be a better one than for some time past. The style reports from abroad are cited as main reasons for expecting this, according to importers and dealers, although they admit that adaptations of the lace styles of the Parisian couturiers to American fashions are not being rushed to production on any broad scale. Meanwhile, the actual demand is well distributed over quite a few imported and domestic laces, with ecru cited as a leading shade. The women's neckwear trade has been sampling in a fairly liberal way for Spring.

SPRING DRAPERIES AND CURTAIN GOODS

Prepare your stocks now for the early Curtain Goods and Drapery business. Better your sales by adding to your assortment the season's latest novelties.

SAVE BY PLACING YOUR ORDER EARLY.

We are showing:

DRAPERIES

Plain Sunfast Silks
 Jacquard Sunfast Silks
 Cotton Sunfast
 Striped Damask
 Printed Terry Cloths
 Burlaps
 Cretonnes
 Silkelines

CURTAINS

Ruffled Scrim
 Ruffled Marquisettes
 Ruffled Nets
 Fringed Nets
 Dutch Split Nets

NETS

Filets
 Fish Nets
 Bungalow
 Shadow Nets
 Fibre Silks

SCRIMS

Plain Double Bordered
 Checked and Barred
 Mock Leno..
 Etamines
 Colored Borders
 Printed Patterns

MARQUISSETTES

Plain—Mercerized and Unmerc.
 Plain—French and Chiffon
 Double Bordered
 Checks and Plaids
 Embroidered—White and Colors
 Novelnets
 Lace Cloths
 Silk Gauzes
 Ruffled—Plain and Embroidered
 Jacquard
 Cable Marquisettes
 Lace Edged
 Colored Bordered

Ask our salesman to show you his samples of this new line.

GRAND RAPIDS DRY GOODS CO.
 GRAND RAPIDS, MICH.

Consumers Power Service

The difference between "Electricity" and "Consumers Power Service"
means help, comfort and economy to you

Electricity by itself is a form of energy. To be useful, it must first be "harnessed." When properly "harnessed" it does countless daily tasks—running great industries, lighting cities, stores and homes, and doing much of the work for the housewife of today.

What "Consumers Power Service" Means

It is "CONSUMERS POWER SERVICE" that makes this possible. For "CONSUMERS POWER SERVICE" means more than Electricity—it means the creation of this useful Energy from waterpower and steampower by the investing of vast sums in plants that assure you ample quantities for growing needs—the marshaling of this mighty force into a unified superpower system, putting statewide resources at the disposal of every home and industry in the territory—distributing the current through hundreds of miles of lines in the city itself—keeping this tireless servant, Electricity, on duty every hour of every day, ready to work the instant you touch a switch or button—and maintaining the great and loyal organization that works for you to make this Service real.

This is "Consumers Power Service"

Because of it, Electricity is yours today—reliable, ample, economical. You do not have to shop for it—nor bring it home in packages—nor wait for it to be sent up. It is there instantly in any quantity—and for any purpose you want.

Let us bring you increased help, comfort and enjoyment in 1925.

Interesting Facts About Consumers Power Company That Testify to the Growth and Progress of Your City and State

Over 20,000 Shareholding Partners.

168 Michigan Cities and Towns served.

276,000 Electric and Gas Customers.

Over 45,000 Electric Customers in Grand Rapids.

Over 550,000,000 Kilowatt Hours of Electricity produced in 1924. Enough for the average home needs of 2,300,000 homes, if used in homes alone.

335,000 Horsepower in Electric Resources.

42 Waterpower and Steampower Plants feed into this system.

1,500-mile state-wide Superpower system—the greater part operating at 140,000 volts.

Over 10,000 miles Distribution lines.

Over 3,000,000 miles of travel in 1924 by Company trucks to serve our customers.

3,000 loyal and trained employes—at your service.

CONSUMERS POWER CO.

J. A. CLEVELAND, District Manager



Modern Methods of Handling Live and Dressed Poultry.

In most up-to-date poultry packing plants the great bulk of poultry is dry picked. In dry picking the killer usually "roughs" the birds; that is to say, he removes only the bulk of the feathers. If he is very expert, he may be able to accomplish this in one minute. The birds are then turned over to the "pinners," who go over them carefully and remove any scattered feathers left on the carcass and the pinfeathers. A rougher will keep several pinners busy.

As soon as a bird is plucked it is laid or hung on racks and the head may be wiped to remove any blood. If the crops contain feed, they are opened and emptied. The heads are then wrapped in parchment paper. A desirable type of rack is made entirely of metal and mounted on rollers, the birds being hung by their feet in such a position that they do not touch one another and thus delay cooling. Such a rack will hold from 120 to 150 birds. As soon as a rack is filled it is immediately removed to the chill room, which should be maintained at a temperature of 32 degrees F. and held until the birds are thoroughly chilled, usually about 24 hours. The shrinkage in weight in killing and picking ranges from 11 to 14 per cent. for chickens and somewhat less for hens.

Dressed poultry which is to be shipped to market should not be drawn. All the preparation it requires is bleeding and the removal of the feathers; the head and feet should always be left on. Undrawn poultry keeps much better than drawn poultry; in fact, practically no drawn poultry is marketed because it spoils so quickly.

In the case of ducks and geese, the down is very difficult to remove from the carcass and often requires special methods. Part of this down can be rolled off with the hand when moistened with water, and part of it is sometimes shaved off with a sharp knife. In some cases ducks and geese are steamed instead of being scalded, by hanging them in a steam vat until the feathers and down pluck easily. Where a steam vat is not available, steaming is sometimes accomplished by dipping the fowls in hot water or by laying them on a rack suspended above boiling water for a short time and then wrapping them in a cloth or blanket to allow the steam to penetrate the feathers.

Feathers form a valuable product of poultry plants. Those from dry picked poultry are more valuable than those from scalded. Goose feathers are most valuable, followed in order by duck, turkey and chicken feathers. In commercial plants the coarse feathers and

the soft body feathers are kept separate, as they are sold separately. Feathers are cured by spreading them out in a thin layer on the floor of a well-ventilated loft. After they are thoroughly dried they are sacked and shipped to market. Failure to cure the feathers thoroughly will result in their heating and molding, and they are likely to arrive on the market in bad condition.

Usually producers do not have enough dressed poultry to market to make it necessary to do very much in the way of grading. However, an effort should be made to secure as great uniformity as possible in appearance and size.

In commercial packing plants, grading is an important process. After being chilled the birds are sorted according to size and kind and are graded on the basis of their weight, freedom from blemishes, torn skin, pin feathers and deformities. Grading should be done in a chilled room, preferably by daylight, as this permits a more careful examination and grading according to color.

Most producers pack their dressed poultry in barrels for the reason that ice can be more readily used in barrels than in other types of packages. Also they do not have enough poultry to market to establish a commercial pack and brand of their own which would become known on the market. In barrel packing the dressed carcasses are packed by placing first a layer of ice and then a layer of poultry, covering this with a layer of cracked ice and continuing to alternate in this manner until the barrel is filled. Enough space should be left on top of the last layer of poultry to provide for a good header of large chunks of ice. The barrel should be covered over the top with a piece of burlap tacked to the sides.

Under commercial conditions in the larger packing houses, the barrel pack is used largely for the culls and for the old cocks and scald picked poultry, in other words, for the poultry of a less desirable grade. The more desirable poultry is packed in wooden boxes, with 12 birds to a box. The style of packing differs somewhat. Some birds are packed a single layer to the box while others are packed with two layers of six in each. The boxes are lined with parchment paper and some individually wrapped. A few packers of milk fed chickens use pasteboard cartons, packing two broilers and one or two roasters to a carton. All box packed and much barrel packed poultry in up-to-date packing establishments is "dry packed," that is, packed without ice. All boxes and barrels should be stenciled to show the kind

Always in Demand

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O. K. Grapefruit

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The VINKEMULDER CO.

Distributors of Fruits and Vegetables

Red Star

THE regular users of RED STAR Flour readily understand why they must pay more for this flour than most other brands. Cheap price never tempts RED STAR customers, just as we are never tempted to meet the cheap price of other mills by cheapening quality. Wherever and whenever you see RED STAR Flour, its quality is always the same.

JUDSON GROCER COMPANY

GRAND RAPIDS, MICHIGAN

MOZART Brand Fancy Canned Goods

SWEET CORN
Special Small Grain
Corn
SUCCOTASH
Special Small Grain
Succotash
EARLY JUNE PEAS
EARLY JUNE SIFT-
ED PEAS
LITTLE GEM PEAS
SWEET MIDGET
PEAS
DAINTY SWEET
PEAS
TELEPHONE PEAS
MELTING SUGAR
PEAS
EXTRA SWEET
WRINKLED PEAS



CUT WAX BEANS
CUT REFUGEE Beans
GOLDEN WAX Beans
REFUGEE BEANS
EXTRA GOLDEN
WAX BEANS
EXTRA REFUGEE
BEANS
SMALL GREEN LIMA
BEANS
LIMA BEANS
FRESH GARDEN
BEETS
FRESH GARDEN
SPINACH
TOMATOES
WILD Blackberries
BLACK Raspberries
PUMPKIN
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HOMINY

ABOVE ITEMS IN EXTRA STANDARD "GOODWILL BRAND"
ABOVE ITEMS IN STANDARD "WERTHMORE BRAND"

KENT STORAGE COMPANY

GRAND RAPIDS - LANSING - BATTLE CREEK

Wholesale Grocers
General Warehousing and Distributing

of poultry which the package contains, and the tare and net weight. In commercial plants the poultry is held in the chill room at a temperature as close to 32 degrees F. as possible, until it is shipped to market. Where it is to be stored for a longer period a lower temperature is maintained.

Dressed poultry is usually shipped by the producer comparatively short distances to market and as ice packed shipments must be moved quickly express shipments are generally resorted to. Even then there is always danger of dressed poultry spoiling if delayed enroute. Where dressed poultry is to be shipped long distances, such as from the packing houses of the Central West to the consuming markets of the Atlantic seaboard, it is out of the question to use local express service. Such shipments must be handled safely, and therefore generally are moved in carlots by refrigerator freight. Either ice or dry packed may be shipped in refrigerator cars if the car is kept properly iced.

In icing a car for shipping poultry, salt is used and the car is closed to allow the temperature to be reduced to 35 degrees F. or less before loading begins. Loading should be accomplished quickly to prevent any unnecessary rise in temperature. It is desirable to hang a heavy canvas over the open door when loading to hold in the cold air. The boxes of poultry are passed in through a slit in the canvas curtain. When dressed poultry is shipped in a mixed car with other produce, especially with eggs, it is necessary to brace each portion of the load separately, otherwise the heavy packages of poultry are likely to cause damage to the eggs. The poultry should be loaded at the ends of the car next to the ice bunkers and on the bottom of the car, as the temperatures are lowest at these points. Where salt is mixed with the ice in the bunkers to lower the temperature, there is a probability of the eggs being frozen if they are placed next to the bunkers.

When dressed poultry is not moved into immediate channels of consumption it should be held in cold storage in a frozen condition at a temperature of 10 to 15 degrees F. When the poultry has been chilled but not frozen and is to be cold stored it should be removed immediately to a sharp freezer, where the temperature is around zero. The boxes should be loosely piled or staggered so as to allow a free circulation of air and bring about quicker freezing. A low temperature and quick freezing are very desirable, since the poultry will have a better appearance when thawed if it has been quickly frozen. After the poultry is frozen hard, it should be moved to the permanent storage room, where a uniform temperature should be maintained. Dressed poultry should not be frozen at the packing house unless it is to be held there for some time, for poultry held at a temperature of 10 to 15 degrees F., and then transferred into a higher temperature, around 35 degrees F., in a refrigerator car, will sweat, which is bad for its keeping quality. It is preferable, therefore, merely to thoroughly chill dressed poultry which is to be shipped soon and to freeze it for storage after it has

arrived at the market where it is to be held in cold storage.

The period of time dressed poultry may be held in cold storage varies. Most poultry moves out of storage within a year's time, but it can be held for a longer period in good condition. There are various State laws regulating the cold storage of dressed poultry and other products, some of which provide that the dates on which the poultry goes into and comes out of storage must be marked on the packages. Also, limits are placed on the length of time that poultry can be held in cold storage.

When dressed poultry has been held in cold storage it is preferable to market it while in a frozen condition. If it can be delivered to the consumer while frozen and then thawed out in the consumer's ice box, just previous to being used, it will be much more wholesome than when it is thawed out before it is displayed for retail sale. It is a common practice to thaw out frozen stock by placing it in cold water before it is displayed for sale, because some consumers are averse to cold storage products and the thawed out birds have more the appearance of being freshly killed. Poultry thawed out in this manner is especially likely to spoil quickly unless sold immediately and kept at a cool temperature. Sometimes poultry that is thawed out is not needed for immediate consumption and is put back into storage. This is a bad market practice for frozen poultry that has been thawed out will not keep so well after refreezing, and poultry thawed out in water is especially liable to deterioration when put back into the freezer.

Points For Producer To Remember.

If you market poultry alive:

Study your shipping facilities and determine when shipments made on different trains or routes will arrive on the market. Plan to make your shipments so that the birds will be cooped as short a time as possible thus reducing the shrinkage.

Do not feed before shipping unless the birds will not arrive on the market until the following day.

Do not overcrowd the birds in the coops, particularly during hot weather, or your losses will be heavy.

If you market dressed poultry:

Fattening the birds before they are dressed will usually pay well.

Dress the poultry in such a manner as to meet the demands of your market.

Chill the birds immediately and thoroughly after killing and picking.

Never draw poultry unless your particular trade demands it.

Do not risk shipping dressed poultry without packing it in plenty of ice in warm weather. If you market either live or dressed poultry:

Never have shipments arrive on the market Saturday afternoon.

Find out which days are best on your market and plan your shipments accordingly. Robert R. Slocum.

Unquestionable Quality.

"Ma wants two dozen eggs exactly like what you sent us last week. If they ain't exactly like that she won't take 'em."

The grocer turned to his customers,

and remarked blandly: "Some people don't like particular customers, but I do. It's my delight to get them just what they want. I will attend to you in a moment, my boy."

"All right," said the boy, "but be sure and get the same kind of eggs. A lot of dad's relations are visiting our house, and ma doesn't want 'em to come again."

As long as you do not ask employees to do what you would not yourself be willing to do in their place, they have no reason to complain.



The Standard Cash Register will detect errors of your clerks. Avoid disputes with your customers. Keeps your cash straight. Simplifies your book-keeping. Write for details.

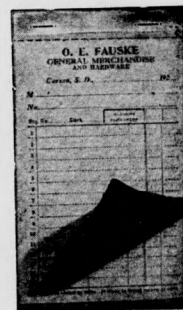
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NOW IS
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We make all styles and sizes. Get our prices and samples. We also handle Short account registers to hold sales slips. We pay the freight. Ask us about it.

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STEADY SALES

M. J. DARK & SONS

GRAND RAPIDS, MICH.

Receivers and Shippers of All

Seasonable
Fruits and Vegetables



Straub

CHOCOLATES

My But They're Good

STRAUB CANDY COMPANY

Traverse City, Mich.
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A. E. BEEBE & SONS

Glenwood, Mich.

Are offering at wholesale
their crop of Golden Heart
Celery.

Our stock was gathered before
the frosts and is tender
and crisp.

Sample orders make continuous
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Michigan's Largest Celery
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GRAND RAPIDS, MICH.

Jobbers of Farm Produce



Michigan Retail Hardware Association.
 President—A. J. Rankin, Shelby.
 Vice President—Scott Kendrick, Flint.
 Secretary—A. J. Scott, Marine City.
 Treasurer—William Moore, Detroit.

Suggestions in Regard To the Annual Stock-Taking.

Written for the Tradesman.

With the coming of another year, stock-taking is again occupying a prominent position on the hardware dealer's agenda.

Indeed, there are merchants who, not waiting for the new year, tackle this disagreeable bit of hardware store routine immediately after the Christmas holiday.

They argue that the quicker stock-taking is over, the better for all concerned. And they are right. Stock-taking is a matter which, if allowed to do so, may drag a long time; and which should consequently be cleaned up with all possible expedition.

While merchants differ as to the best time for stock-taking, the consensus of opinion seems to favor the early part of January. Some dealers begin right after the New Year holiday, others wait until the middle of the month, still others hold off until January is practically finished—with all these, however, the aim is identical to get the work done in the dull winter months when the time for it can be most easily spared.

It is a pretty safe rule to start your stock-taking just as early as possible. And, consistent always with accuracy, it is just as safe a rule to get the work done quickly. While an early start ought to mean a quick finish, this is not true of all stores; there are many stores where, through lack of efficient methods, the work of taking stock is allowed to drag unnecessarily. The result in such cases is that trade is handicapped.

For stock-taking can be decidedly a hindrance to business. Clerks engaged in this sort of uninspired drudgery are by no means likely to display any great enthusiasm in making sales. They will attend to whatever customers come in; but their selling is apt to be mere perfunctory order-taking. And customers, on the other hand, are disposed to keep away while stock-taking is in progress, realizing that a little later when the job is done they will be pretty sure to get better service.

A first step toward expeditions and satisfactory stock-taking is to have some pre-arranged plan.

It is difficult to lay down any cut-and-dried scheme of stock-taking applicable to every hardware store; for the simple reason that each hardware store presents its own distinct problems. But in any store it will help immensely to map out the work and,

before getting under way with the actual stock-taking, to spend a half hour or more talking the problem over with your staff, and getting across to them a clear idea of just what you expect each helper to do.

A preliminary store conference of this sort is the thing to get the boys keyed up to the top notch, and full of the dominant idea of getting through this heavy job with the proper snap. They will do the work quicker, they will do it better, and the half hour you spend getting them keyed up at the start will be saved many times over.

Arrange before you start at all just where you intend to start, and the order in which you propose to take up the various departments. Have your book—or books—ready with an ample supply of freshly-sharpened pencils. Impress on your clerks the dominant need of accuracy; that no guess work is allowed. Next to accuracy, speed is important; but accuracy is the primary essential.

If you are planning to hold an after-inventory sale, it may prove good policy, as you go through the stock, to set aside by themselves such odds and ends as, in your judgment, it is advisable to clear out at a sacrifice.

Every store, no matter how well-conducted, is pretty certain to accumulate its quota of slow-moving stock. Without some special selling effort these lines are apt to stay on the shelves year after year.

As you proceed with your stock-taking, keep your eyes open for such items, and weed them out as you go along. It may take a little longer to do this, but you are that much better prepared to launch an after-inventory sale that will turn these odds and ends of stock into ready money. If you defer picking out such items until after the stock-taking is complete, you are pretty sure to overlook a good many of them.

An important consideration is to so arrange the work that your regular trade will not suffer unduly while stock-taking is in progress. Some merchants, to meet this requirement, take stock only at night-time, after the store is closed. This may work well in some instances; but as a general rule late hours are apt to be ruinous to the efficiency of the salespeople next day. In some stores stock-taking is limited to the early morning, where the bulk of the business is done in the afternoon. Some merchants detail certain members of the staff for stock-taking, leaving the others free to wait on customers. One hardware dealer has assigned each member of his staff an all the year round specialty—thus one man looks after sporting goods, another specializes in households, a

Foster, Stevens & Co.

WHOLESALE HARDWARE



157-159 Monroe Ave. - 151-161 Louis Ave., N. W.
 GRAND - RAPIDS - MICHIGAN

United Motor Trucks

A SIZE AND STYLE To Fit Your Business

SALES SERVICE

ECKBERG AUTO COMPANY

210 IONIA AVE., NW.

TAKING INVENTORY

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



SIDNEY ELEVATORS

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

Sidney Elevator Mfg. Co., Sidney, Ohio

Michigan Hardware Company

100-108 Ellsworth Ave., Corner Oakes

GRAND RAPIDS, MICH.

Wholesalers of Shelf Hardware,
 Sporting Goods and

FISHING TACKLE



Soot and dust on window sill
KEEP THE COLD, SOOT AND DUST OUT
 Install "AMERICAN WINDUSTITE" all-metal Weather Strips and save on your coal bills, make your house-cleaning easier, get more comfort from your heating plant and protect your furnishings and draperies from the outside dirt, soot and dust. Storm-proof, Dirt-proof, Leak-proof, Rattle-proof

Made and Installed Only by
 AMERICAN METAL WEATHER STRIP CO.
 144 Division Ave., North
 City. Telephone 51-916 Grand Rapids, Mich.

THE TOLEDO PLATE & WINDOW GLASS COMPANY

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

All kinds of Glass for Building Purposes

501-511 IONIA AVE., S. W.

GRAND RAPIDS, MICHIGAN

third in paint and builders hardware. When stock-taking comes, each salesman supervises the stock-taking in his particular department.

It is for the hardware dealer to work out the particular scheme best suited to the circumstances of his own business.

One successful hardware dealer proffers an interesting bit of advice. "Advertise your stock-taking ahead of time," he says. "Tell the public a couple of weeks beforehand that they will oblige you and benefit themselves by doing their shopping right away, before you start to take stock. Also, intimate that your big stock-taking sale will be launched the very minute stock-taking is concluded. What with those who hurry up their shopping to avoid the stock-taking period and those who wait for the special inducements, my trade is concentrated before and after, leaving a fairly clear period in which I rush the inventory right through with little interruption. I have followed this plan for years, and can't see that I have lost any trade. Business has simply evened up."

Many hardware dealers will disagree with this drastic method, feeling that such advertising is equivalent to warning customers away from the store. "I believe in keeping them coming right through the stock-taking period," commented one dealer on this suggestion. "Just the same, I would advertise stock-taking—tell the public we are prepared to wait on them just the same as ever. The incidental advertising of the stock-taking sale, as suggested by this dealer, is good business. Never try to hide that you are taking stock. Play it up. By so doing, you advertise the sale that will follow."

There will always be marked difference of opinion as to when the stock-taking sale should be held. Some merchants put on the big sale first and take stock afterward. This throws the stock-taking over until late January or early February. The majority of dealers, however, favor staging the big sale after the inventory is completed; a good many of them hold a short preliminary sale, then take stock, then hold the big sale.

Here, again, the decision must be pivoted upon the circumstances of the individual business. What one hardware dealer may find to be sound policy, another might justly consider poor policy.

Remember, always, that stock-taking has a more important purpose than merely discovering your financial position. It will, properly considered, show where your judgment, the past year, has been good, and where it has been bad; and help you to correct your past mistakes in your future dealings.

Victor Lauriston.

How Will the Church Treat Chinese Butcheries?

Grandville, Jan. 6—What is the Christian church doing for the world? A pertinent question when we look over the planet and note the conditions of people both in Christian and heathen lands.

Less than a week ago we read that more than a thousand "heathen Chinese" were shot to death by Christian soldiers. This was in China, of course, and may be justified in the

sight of mankind, but it nevertheless savors of the doings of barbarians rather than the work of Christians.

We read of the Armenians suffering persecution and death at the hands of the Turk. This is to be expected because of the fact that the Turks are not of our civilization, and because they are out of the fold of God, worshipping an imposter named Mohammed for whose memory no Christian has the slightest respect.

This new order of execution, however, comes from a different source, no less than from the ranks of those men who have been converted to our Christian religion by missionaries sent to China.

The dealing of these new-made Christians hasn't seemed to rise above the horrible acts of the old-time heathens of that Asiatic country.

The slaying of these Chinese soldiers is said to be the greatest military execution in China's history and, being done by Christians, makes it seem more thrilling and unaccountable. Christianity is supposed to bring peace on earth and good will to man.

Right now, when we have been so recently celebrating the great event of a Saviour's birth, comes this hideous account of wholesale butchery on the part of Christian (?) soldiery.

It reads like a chronicle of Turkish fiendishness toward their Christian neighbors, and its recital cannot add laurels to the cross of the Divine One who was born in a manger so many centuries ago. We shall await the protest which must go up from every Christian church and household in the world over the deep damnation of the taking off of these Chinamen who were accused (not convicted) of looting.

On Christmas day 350 were shot and the day following day 415 more; still later 300 were led out and shot to death—and by Christian soldiers remember!

What an example for the heathen nations of the world! Is such a scene as the shooting of 1125 Chinamen who were not Christians by their converted brethren likely to draw the heathen natures of many millions to Christ?

The victims were lined up on a railway bridge at the end of the ties, blindfolded and then shot, toppling thirty feet to the ice below. The offense of these men was looting, not murder, and those who confessed, together with the ones who had loot in their possession were shot.

Quite a killing! Over a thousand "Heathen Chinese" lined up and shot by bullets from Christian rifles; shot like so many sparrows whose lives are not respected under the flags of civilized nations.

Had the despised Turks lined up that number of Christians and shot them down in cold blood, what a hurrah would go up from the whole Christian world. Armies would be sent to learn the Turk a lesson that he would not soon forget. What will the churches do about this latest massacre?

Will they protest in no uncertain language against such an atrocious outrage, or will the affair be smothered and a silence reign which is more than painful?

"Reports in Shanghai state that the anti-Christian movement in Canton is most serious." And why not? Will the friends of those rebellious Chinese soldiers, shot to death by order of a Christian general, feel anything like friendship for the ones who murdered their kindred? It would be hopeless to expect it, and the slaughter of the heathen at that bridge so near to Christmas day will undoubtedly lead to new outbreaks and, mayhap, if these yellow men are any like their white brethren of the Christian faith, bring about a war of retaliation and revenge.

Again I ask what will the Christian church do about this latest manifestation of ignorance and cruelty on the part of their brethren in the orient?

Something should be done in denunciation of that crime. The Chris-

tian church cannot afford to remain silent under the shadow of such evil doing, and a manifestation of indignation is the least we may expect. In ye olden time civilization was advanced with the armies of Christendom carrying the Bible in one hand, the rifle and torch in the other, but that was in the days of a crude civilization, not consistent with the advanced humanitarian ideas of the first quarter of the twentieth century.

The peace of the world really hinges on the acts of our great church organizations. China has internal troubles of her own which have now become augmented by the rash and criminal acts of her Christian soldiery.

The plain duty of the church is to at once disavow sympathy with this latest ebullition of diabolism on the part of men converted to the Christian faith by American and English missionaries. No cause can be advanced by criminal persecution. The acts of butchery carried out by a professed Christian soldiery in China cannot be condoned by any true Christian, and unless the church disavows it Christianity will have received a blow from which it will be a long time recovering.

Old Timer.

Is the Customer Always Right?

Some customers take undue advantage of the modern business house. They abuse the privilege of returning goods. They abuse the privilege of canceling orders. They abuse the privilege of discounting their bills, by taking the discount after the privilege has elapsed.

When any customer takes more than the contract or common fairness dictates he is adding to the expense of doing business, and this extra and unnecessary expense must be borne by the just as well as the unjust.

In fairness to the just customer, can

a business man allow a few unjust customers to abuse his service and privileges? Should there not be a limit to the "rightness" of a customer?

Anyone with any business sense knows that when goods are returned at the merest whim of a customer, and when these goods, often soiled and damaged, are received with a smile, the cost of the transaction is spread around and all must stand their share.

The Salesmen's Creed.

The part which the salesman plays in the results that come to a business of this character is a very important one. The salesmen are the representatives of the house. The character of the house can be, and is largely judged by the character of the salesmen who represent it. We therefore expect that each of our salesmen shall be a worthy representative of the house—that he shall be clean physically and morally; that he shall conduct his business honorably; that he shall respect himself, his house and his customers. No other kind can last.

R. W. Shapleigh.

Corporations Wound Up.

The following Michigan corporations have recently filed notices of dissolution with the Secretary of State: Union Casket & Manufacturing Co., Charlotte.

Keystone Handle Co., Marquette and Corydon, Pa.

Advance Aluminum Die Casting Co., Detroit.

Wolverine Fuel Co., Grand Rapids.

Ross Byron & Co., Detroit.

Durant-Dort Carriage Co., Flint.

Gray-Starr Furniture Co., Grand Rapids.

Leafless Spring Co., Muskegon.

MacPherson Exploration Co., Iron River.

Lincoln Bond & Mortgage Co., Detroit.

Iron Mountain Water Works, Iron Mountain.

WE INVITE

your orders for DEPENDABLE high grade oak tanned or waterproof cemented LEATHER BELTING.

As belting manufacturers of twenty-four years experience, we are in a position to render any kind of prompt belting service, either from our LARGE STOCK on hand, SPECIAL MADE BELTS to fit a particular requirement, or REPAIRING leather belts that you need quick service upon.

Call us on either phone.

GRAND RAPIDS BELTING COMPANY

Leather Belting Manufacturers

1—3 IONIA AVE.

GRAND RAPIDS, MICHIGAN

A VISIT

to the G. R. Store Fixture Co. will put you next to saving money on Store, Office or Restaurant equipment. Cash or easy terms.

Sand Lime Brick

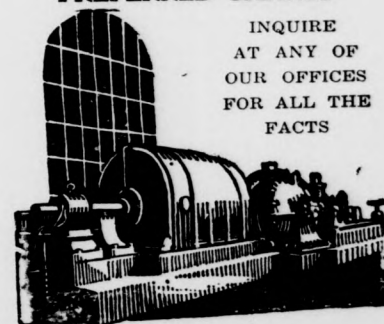
Nothing as Durable
Nothing as Fireproof
Makes Structures Beautiful
No Painting
No Cost for Repairs
Fire Proof
Weather Proof
Warm in Winter
Cool in Summer

Brick is Everlasting

Grande Brick Co., Grand Rapids
Saginaw Brick Co., Saginaw
Jackson-Lansing Brick Co., Rives Junction.

20,000 PARTNERS PROFIT FROM CONSUMERS POWER PREFERRED SHARES

INQUIRE
AT ANY OF
OUR OFFICES
FOR ALL THE
FACTS





News and Gossip About Michigan Hotels.

Kalamazoo, Jan. 5.—At the annual convention of the Michigan Hotel Association, held at Detroit, in September and the recent meeting held at Grand Rapids, definite and unanimous action was taken on the question of posting rates in all rooms in hotels operated by members of the organization. All of which was the result of friendly conferences between members of a joint committee of the Association and the U. C. T., consisting of Fred Z. Pantlind and C. H. Montgomery, on the part of the former, with John D. Martin, E. C. Spalding and H. F. Halbertsma, representing the United Commercial Travelers.

The Travelers have just issued a joint circular to hotels and their own members, refreshing the memory of all concerned and which is evidence of the satisfactory relations existing between the two organizations, from which I extract the following:

"We have recently been laying special stress on the posting of rates in all hotel rooms, that they may be uniform at all times and to all guests, and are pleased to report that at the meeting in Detroit a resolution was introduced and adopted without dissenting vote, that our request be complied with and that cards showing rates both single and double be placed in all rooms of Association hotels.

"That your committee may be properly informed and a proper check made we request and urge every member of the U. C. T. in Michigan appoint himself as a committee of one, and report to your hotel committee, the failure on the part of any hotel in Michigan, to comply with the spirit of the resolution adopted at the Detroit meeting.

"And to our good friend the hotel manager—are you and your hotel 100 per cent. with us? We believe you are, and would greatly appreciate it if you will advise us of the fact."

Without doubt all members of the Michigan Hotel Association will post their room rates. Especially with some of the smaller hotels there has been trouble and delay in procuring the proper cards for posting, but with the exercise of a little patience and diplomacy on the part of guests this will be overcome in due time. The Michigan U. C. T. can go on record as having accomplished more by friendly and conciliatory methods, in this direction, than the same organization has secured by legislative regulation in some other states.

The first name placed on the register of the new Book-Cadillac on opening day was William Swart. An old-time traveler asked a friend: "Did you know the Swart brothers?"

"Two of America's greatest hotel men. I have met many hotel men within my time, and I feel that I am well within the bounds of reasonable statement when I say that the Swart Brothers gave what there is to the name 'Cadillac' long before there was an automobile by that name. When I think of the name 'Cadillac' it is always in connection with James and William Swart—James dead, God rest his soul, William, alive, God spare him to us."

Some thirty odd years ago, Fred S.

Avery, was an important figure in hotel operation in Michigan. I was under the impression that he was located at Alma, but enquiry failed to elicit the information desired. At St. Louis, however, at the hands of my good friend Stafford, I finally discovered what I was after.

Fred Avery did operate the largest sanitarium of his time at Alma, years ago. It was of nation wide reputation. The building is still in existence, being used for educational purposes, and Fred Avery has a farm in Washington. All of which is for the information of anyone as much interested in Michigan hotel history as I am.

I hear some very favorable reports on the new Caro Hotel, the Montague. The old Hotel was easily one of the most comfortable country establishments in the State, but it lacked one convenience—running water—with which the new one is amply provided. In fact as far as I can ascertain nothing has been overlooked in construction. It compares favorably with the metropolitan affair of the big town. And, knowing George Gidley's reputation, I will be taking no risk when I guarantee the food and service is satisfactory.

Several weeks ago, announcement of the death of E. W. McNeil, of the Hotel Mack, Lawton, was given. His widow, Mrs. L. B. McNeil, will continue to operate the hotel, and those who know her feel assured that she will be highly successful.

Strawberry shortcake has already appeared on the menu of the Columbia Hotel, at Kalamazoo. Discovering this toothsome offering on the Columbia bill is no reason for thinking spring has arrived, but it gives you reason for wagering that the very first strawberries of the season have ripened.

Last week saw the opening of the Eddystone, one of the three new hotels being constructed in Detroit by Lew Tuller, owner of the well-known Tuller. The other two hotels are the Park Avenue and Royal Palm. The trio represent an investment of \$6,000,000. The Eddystone which is located at Park avenue and Sproat street, is completely up to date in construction and highly attractive in design. In connection with this hotel will be a restaurant entirely operated by women. Women are in charge of it; women prepare the meals and serve them. The management claim that "home cooking" will prevail. Let us cherish the hope that this will be true.

George C. Burke, formerly of the Hotel Scott, Hancock, has renewed his membership with the Michigan Hotel Association, but this time as operator of the well-known Douglass House, at Houghton. Mr. Burke is a capable hotel man. He has been successful for the reason that he has been observing and knows just what it means to run a hotel and build up a successful business, and retain it. He built up the Hotel Scott and he will increase the business of the Douglass by just such methods as I have spoken of.

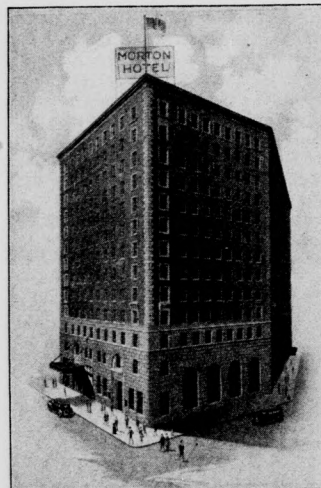
The Hotel Scott is being operated by its new owner, Herman Steinhilber, formerly of the Hotel Vendome, Evansville, Indiana. There is room enough in the twin cities for both hotels, but Brother Burke, of the Douglass, has certainly demonstrated that

The Pantlind Hotel

The center of Social and Business Activities.

Strictly modern and fire-proof. Dining, Cafeteria and Buffet Lunch Rooms in connection.

750 rooms—Rates \$2.50 and up with bath.



Morton Hotel

YOU are cordially invited to visit the Beautiful New Hotel at the old location made famous by Eighty Years of Hostelry Service.

400 Rooms—400 Baths
Menus in English

WILLIAM C. KEELEY,
Managing Director.

New Hotel Mertens

GRAND RAPIDS

Rooms \$1.50 and \$2.00
Bath, Tub or Shower
Club Breakfast 20c
and up.
Luncheon 50c.
Dinner 75c.

TOM LUCE
Service

Union
Station



75 Steps East

Fire Proof



CODY HOTEL



IN THE HEART OF THE CITY
Division and Fulton

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

CODY CAFETERIA IN CONNECTION

he is there with the goods, and I look forward, at least, to some good-natured rivalry.

Bliss Stebbins, who runs the Grand Lake Hotel, near Alpena, accompanied by Mrs. Stebbins, is viewing the Orient, and sends me a card showing the lobby of one of the leading Japanese hotels at which he has been a guest. He takes this method to express the good wishes of the season to his numerous professional friends.

The new President of the Michigan Greeters is Preston D. Norton, of the Hotel Norton, Detroit, and I will say that he will be some president, though his predecessor, "Bob" Britten, of the Hotel Brookins, also of Detroit, was some "go-getter." Last spring "Pres" undertook to pull off the annual benefit dance, under circumstances that looked to me as very discouraging, and especially as prior events of that character had left a fog of financial woe in their wake. I even went so far as to suggest that he sub-let the ballroom which had been donated for the occasion by the Statler interests. Others encouraged (?) him similarly, but he proceeded to pull off his "stunt" turned \$700 into the Greeter treasury, but refrained from "gloating." The Michigan Greeters will take on added strength and prestige with this versatile executive at the helm.

Henry Bohn says "the reason that the hotel business is such a good business to engage in is that it is such darn hard work. The fellow looking for an easy job and going into the hotel fools himself and will soon drop out. The hard job is the easy one to hold—paradoxical as it may seem. The person who succeeds in the hotel game is entitled to the winnings."

Frank S. Verbeck.

Movements of Local Travelers.

Grand Rapids, Jan. 6—About 250 members of the U. C. T. attended the dinner dance at the Morton hotel Saturday night. Dinner was served at 6:30 p. m. The following menu was the cause of much favorable comment:

Shrimp Cocktail
Beef Bouillon
Broiled beef smothered in mushrooms.
Brussel sprouts, Baked potato
Lettuce salad Olives and Celery
Ice cream and cake
Coffee

After the dinner Miss Ollie Wood and her pupils, Miss Marion Lypps, Miss Marion Boyd and little Betty Lewis, entertained with novelty dancing and singing. These numbers were enjoyed by all. Dancing began at 8:30 and continued to 11:45. Both the Florentine room and the ball room were used, but were too small for the crowd; so the next dance, Jan. 24, will be held at the K. of C. hall on Ransom avenue, and if that is found too small, the committee will rent the armory. The dancing committee is to be congratulated on the success of this dance.

The Brown & Schler Co. employees held at watch party New Year's eve at their building. About 100 were present. Cards were played by some, while others enjoyed the radio. The house has decided to make this an annual affair.

Mr. and Mrs. Allen F. Rockwell entertained New Year's eve in honor of Mr. and Mrs. Art Borden, formerly of Grand Rapids, but now making their home in Texas. Mr. Borden travels in Texas for the G. R. Brass Co.

The weather of the last few days has been the cause of a good many stories being told regarding the winters we used to have, so this one told by a reliable party should make Miss Winter feel she ain't so much:

"I remember about fifteen summers ago my father had some popcorn and it was so hot that we removed it from the corn crib into the barn and one morning my father hitched up the horses and started to leave the barn and noticed the corn popping. One of the horses, upon seeing the white flakes, thought it to be snow and she froze to death." John P. Honton.

Gabby Gleanings From Grand Rapids.

Grand Rapids, Jan. 6—Wm. H. White and son, Lysle H. White, of Boyne City, were in Grand Rapids Tuesday. The latter will hereafter act as sales manager for Wm. H. White & Co., in addition to continuing as general manager of the Boyne City, Gaylord & Alpena Railroad. This means that Mr. White will have to pay a visit to Grand Rapids, Saginaw, Detroit and Chicago once a month hereafter.

The many friends of P. A. Gordon, veteran lumber salesman, of Detroit, will regret to learn of his recent affliction. While returning to Detroit on Dec. 20 from a visit to the mill of the Memphis Hardwood Flooring Co. at Memphis, which he represents, he was stricken temporarily blind and since that time has been under the care of physicians at his home. Fortunately, the blindness seems to have been only temporary and it is now reported that he is recovering his eyesight and if his condition continues to improve he expects to be back in his office within the next two weeks.

Error in Name and Position.

Boyne City, Jan. 6—We have a correction to make on our item of last week in regard to the official staff of the Boyne City Cement Co. L. W. Siegel is secretary and treasurer of the company, instead of L. W. Seegal secretary and W. L. Martin treasurer. We are sorry that this mistake was made, as we had waited several months to make the announcement and wanted it correct in every particular. Charles T. McCutcheon.

Hides, Pelts and Furs.

Green, No. 1	09
Green, No. 2	08
Cured, No. 1	10
Cured, No. 2	09
Calfskin, Green, No. 1	18
Calfskin, Green, No. 2	13 1/2
Calfskin, Cured, No. 1	19
Calfskin, Cured, No. 2	14 1/2
Horse, No. 1	2 50
Horse, No. 2	2 50
Pelts.	
Old Wool	1 00 @ 2 50
Lambs	1 00 @ 2 00
Shearings	50 @ 1 00
Tallow.	
Prime	07
No. 1	06
No. 2	05
Wool.	
Unwashed, medium	04 00
Unwashed, rejects	03 00
Unwashed, fine	04 00
Furs.	
Skunk, Black	3 00
Skunk, Short	2 00
Skunk, Narrow	1 00
Skunk, Broad	50
Muskats, Winter	1 25
Muskats, Fall	1 00
Muskats, Kitts	15
Raccoon, Large	5 00
Raccoon, Medium	3 50
Raccoon, Small	2 00
Mink, Large	9 00
Mink, Medium	7 00
Mink, Small	5 00

Spices—Cloves for January-March shipment are lower, but supplies on the spot are light and prices are firmly maintained. Pimento is in a jobbing demand and local values are without quotable change. There are very few lots of mace to be had, spot or to arrive. Nutmegs are scarcely held and sellers are getting full prices for goods.

Fennville—Flanders Bros. succeed C. L. Fosdick in the grocery business. Sand Lake—Tooley Bitzer succeed N. J. Streeter in general trade.

A little system prevents a lot of bungling.

HOTEL DOHERTY CLARE, MICHIGAN

Absolutely Fire Proof Sixty Rooms
All Modern Conveniences
RATES from \$1.50, Excellent Coffee Shop
"ASK THE BOYS WHO STOP HERE"

Wm. D. Batt FURS Hides Wool - Tallow

Agents for the
Grand Rapids By-Products Co.'s
Fertilizers and Poultry Foods.

28-30 Louis Street
Grand Rapids, Michigan



Hotel Whitcomb AND Mineral Baths

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

WESTERN HOTEL BIG RAPIDS, MICH.

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

HOTEL KERNS Largest Hotel in Lansing

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

CUSHMAN HOTEL PETOSKEY, MICHIGAN

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

Columbia Hotel KALAMAZOO

Good Place To Tie To

HOTEL CHIPPEWA

European Plan
New Hotel with all Modern Conveniences—Elevator, Etc.
150 Outside Rooms
Hot and Cold Running Water and Telephone in every Room
\$1.50 and up
HENRY M. NELSON
Manager
MANISTEE, MICH.
Dining Room Service
60 Rooms with Bath \$2.50 and \$3.00

HOTEL BROWNING GRAND RAPIDS

Corner Sheldon and Oakes;
Facing Union Depot;
Three Blocks Away

150 Fireproof
Rooms
Rooms with bath, single \$2 to \$2.50
Rooms with bath, double \$3 to \$3.50



WHEN IN KALAMAZOO

Stop at the
Park-American Hotel

Headquarters for all Civic Clubs
Excellent Cuisine
Turkish Baths
Luxurious Rooms
ERNEST McLEAN, Mgr.

A Sound Public Utility Bond Investment

Continental Gas & Electric
Corporation

Subsidiary of The United
Light and Power Company

Secured Gold Bonds
Price to yield 6.50%

These Secured 6 1/2% Gold Bonds
are followed by Preferred and
Common Stocks which have a present
market value aggregating more
than \$24,000,000.

Write for complete description of the Company and these bonds.

HOWE, SNOW & BERTLES, Inc.

Investment Securities
GRAND RAPIDS

New York Chicago Detroit

Henry Smith Floral Co., Inc.

52 Monroe Ave.

GRAND RAPIDS, MICHIGAN

PHONES: Citizens 65173, Bell Main 173

OCCIDENTAL HOTEL

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

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JOHN L. LYNCH SALES CO.
SPECIAL SALE EXPERTS
Expert Advertising
Expert Merchandising
209-210-211 Murray Bldg.
GRAND RAPIDS, MICHIGAN

The Durant Hotel

Flint's New Million and Half
Dollar Hotel.

300 Rooms 300 Baths

Under the direction of the
United Hotels Company

HARRY R. PRICE, Manager

IN THE REALM OF RASCALITY.

Cheats and Swindles Which Merchants Should Avoid.

Tradesman readers in all parts of Michigan and Indiana are receiving requests for credit information from the Bankers National Service Co., 115 South Wabash avenue, Chicago, Ill., also from the Commercial Forwarders, 20th and Morgan street, Chicago, Ill. The first company is a branch of the credit department of Spiegel, May, Stern Co. and the latter address is one of their new warehouses. These people are a big mail order house. Send all applications for credit information from these sources direct to the waste basket.

Congressman Hamilton Fish has introduced a resolution demanding an investigation by Congress of the National Disabled Soldiers' League. His statement, which follows, is in full accord with the information published in this department for the guidance of our readers several times during the past few months:

A small group, calling themselves the National Disabled Soldiers' League Inc., with headquarters at Washington, has been and is flooding the country with appeals for money under the guise of helping our disabled veterans. This organization has been sending out hundreds of thousands of cleverly worded letters to every part of the country, designed to win the sympathy of the unsuspecting and patriotic reader, accompanied by a package of five lead pencils.

In my opinion these people are professional parasites, trading on the misfortunes of our wounded and disabled comrades and resorting to methods used by the common pauper in the streets.

The disabled soldiers are being well provided for by the Government, and are not seeking, and never have sought charity; but only justice and a square deal. They are bitterly opposed to any organization that degrades them by branding them as beggars, and extorts money from a sympathetic public which is already paying taxes to defray expenditure of a million dollars a day to care for our disabled veterans.

Bad Axe, Jan. 6—Will you give some information about "Windswept Silver Foxes," as we are afraid of getting our pocketbook "windswept?"

L. B. K.

Silver fox farming is a very alluring enterprise to the uninitiated. The fortunes to be made in this enterprise have been wildly exploited by the stock promoters as well as the fox ranches having breeding animals to sell. In some cases a portion of bulletins issued by the National Department of Agriculture has been quoted in support of the radical claims. It is evidently unfair to quote a favorable portion of an article in this way when the bulletin as a whole takes a conservative view of the industry. The exorbitant prices at which silver fox skins sold when the industry of breeding the animals in captivity was first launched gave a color of truth to the claims made by those interested in the ranches. Rare specimens still bring a good price, but the number of animals in captivity has in-

creased rapidly from year to year, with a corresponding decrease in the price of skins. The Tradesman has repeatedly advised its readers as to the precarious nature of the business, and especially for those who have had no experience in handling this class of timid, sensitive animals. If not properly fed and handled during the breeding there is great danger that the parents will destroy their own young. Like most of the special industries, great diligence and knowledge from experience are essential to conduct a fox breeding establishment successfully. The large investment necessary to secure breeders makes the risk much greater than the usual venture in agricultural enterprises.

Pontiac, Jan. 6—What do you think

of the course given in show card writing by the American Show Card System, Ltd., of Toronto, Canada? Is it as represented by them, and are they all right?

H. P. S.

The continuous enquiry about these "show card writing" propositions makes it necessary to repeat that these mail courses on the subject are on a par with the knitting machine work-at-home schemes and the many others of the same sort. The promoters of similar schemes in this country have been prosecuted for fraudulent use of the mails. Don't waste any money on such delusions.

Batavia, N. Y., has its Ponzi of Boston and its 500- per cent. Miller of Brooklyn, with their schemes magnified in promised profits, but running

a shorter course. According to newspaper reports, one Earl Williams, an insurance agent, convinced some of Batavia's well-to-do citizens that he could make them rich over night speculating in certificates of indebtedness of the Dairymen's League. His inducement was 35 per cent. profit for a four days' investment. The last report is that he is held after arrest for the grand jury. His operations, it is said, did not exceed \$300,000. It would seem that Batavia needs a commission to enquire into the sanity of some of its prosperous citizens, who show signs of avaricious dementia.

If you are all right you will think most people are. If not, not.

Honest thinkers are honest doers.

Only as our
candies excel for
the price asked
do we hope to ob-
tain your interest
and merit your con-
tinued patronage

A. R. WALKER CANDY
CORPORATION
MUSKEGON MICHIGAN

Catering To the Social Trade.

When women of a Kentucky city have any social affair they usually arrange with one of the local fountain owners to prepare for them the special drink they wish to serve. This particular merchant has built up a reputation by first learning how to prepare his drinks and then going after the business. He has on hand a large cut-glass punch bowl, much larger than the average family size, and this, with the cups, he sends to those who are to entertain—provided, of course, they buy their frappe or punch or lemonade from him. In this way he manages to sell at one time the equivalent of sales for several weeks in this line.

Ammonia Dry Shampoo.

Powdered castile soap ----- 2 ozs.
Cologne spirits, 188 per cent. 16 ozs.
Carbonate of potash ----- 1/4 oz.
Oil of bergamot ----- 10 drops
Oil of lemon ----- 5 drops
Water ----- 3 oz.
Aqua ammonia ----- 5 oz.

Dissolve the oils and soap in the cologne spirits; add the potash and the water; let stand with occasional agitation for three days; filter, then add the ammonia.

He is a success who does something to bring nearer the brotherhood of man.

PEACOCK BLUE, BLACK AND WHITE

That's the Colors used on the New

"MONOGRAM" PACKAGE LINE

The Best and Neatest Package Line on the market today. Such items as Powdered Boric Acid, Powdered Alum, Copperas, Epsom Salts, Flaxseed, Fuller's Earth, Glauber Salts, Moth Balls, Cream Tartar, Henna Leaves, Curry Powder, Insect Powder, Orris Root, Rosin, Rochelle Salts, Saltpetre, Senna Leaves, Soda Bicarb., Sulphur, Sugar Lead, Tumeric, Sodium Fluoride.

Put up in Neat Non-Sifting Packages with directions for use, etc.

Also the following in the Liquid Line: Carbolic Acid, Tr. Aconite, Ext. Anise, Tr. Arnica, Bay Rum, Camphor, Cascara Aromatic, Food Colors, Formaldehyde, Jamaica Ginger, Glycerine, Tr. Iodine, Spirits Nitre, Camphorated Oil, Castor Oil, Turpentine, Ess. Peppermint, Witch Hazel and dozens of other items.

Please write for complete Price List of all sizes.

HAZELTINE & PERKINS DRUG CO.

Manistee MICHIGAN Grand Rapids

Brooks Valeur

BITTER SWEETS



Parchment Bond

Writing Paper

for everybody.

Nice, white writing paper for pen or pencil

5 lbs. Letter Size \$1.00
approx. 500 sheets

The universal writing paper for Home, School or Office. Every dealer should carry a stock of all sizes.

"Personal Stationery—Cheaper than scratch pads, said one man. 'The most good paper I ever got for my money,' said another."

KALAMAZOO VEGETABLE PARCHMENT CO., Kalamazoo, Mich.
The home of Quality Papers.

WHOLESALE DRUG PRICE CURRENT

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

Acids		Lavendar Flow.		Cinchona	
Boric (Powd.)	15 @ 25	Lavendar Gar'n	8 00@8 25	Colchicum	@2 16
Boric (Xtal)	15 @ 25	Lemon	1 50@1 75	Cubeb	@1 80
Carbolic	40 @ 47	Linseed, bld, bbl	@1 22	Digitalis	@3 30
Citric	59 @ 70	Linseed, bld less 1	23@1 42	Gentian	@1 80
Muriatic	3 1/2 @ 8	Linseed, raw, bbl	@1 20	Ginger, D. S.	@1 35
Nitric	9 @ 15	Linseed, ra. less 1	27@1 40	Gualac	@1 80
Oxalic	15 @ 25	Mustard, artifil. oz.	@ 60	Gualac, Ammon.	@2 20
Sulphuric	3 1/2 @ 8	Neatsfoot	1 35@1 50	Iodine	@2 00
Tartaric	40 @ 50	Olive, pure	3 75@4 50	Iodine, Colorless	@ 95
Ammonia		Olive, Malaga,	2 75@3 00	Iron, Clo.	@1 35
Water, 26 deg.	10 @ 18	Olive, Malaga,	2 75@3 00	Kino	@1 40
Water, 18 deg.	3 1/2 @ 13	Orange, Sweet	4 50@4 75	Myrrh	@2 50
Water, 14 deg.	3 1/2 @ 12	Origanum, pure	@ 50	Nux Vomica	@1 55
Carbonate	20 @ 25	Origanum, com'l	1 00@1 20	Opium	@3 50
Chloride (Gran.)	10 1/2 @ 20	Pennyroyal	3 00@3 25	Opium, Camp.	@ 35
Balsams		Peppermint	12 50@12 75	Opium, Deodor'd	@3 50
Copaiba	75 @ 120	Rose, pure	13 50@14 00	Rhubarb	@1 70
Fir (Canada)	2 55@2 80	Rosemary Flows	1 25@1 50	Paints.	
Fir (Oregon)	65 @ 100	Sassafras, true	2 50@2 75	Lead, red dry	15 1/2 @ 16 1/2
Peru	3 00@3 25	Sassafras, art'l	80 @ 120	Lead, white dry	15 1/2 @ 16 1/2
Tolu	3 00@3 25	Sassafras, true	2 50@2 75	Lead, white oil	15 1/2 @ 16 1/2
Barks		Spearmin	6 00@6 25	Ochre, yellow bbl.	@
Cassia (ordinary)	25 @ 30	Sperm	1 80@2 05	Ochre, yellow less 2 1/2	@
Cassia (Saigon)	50 @ 60	Tansy	5 00@5 25	Red Venet'n Am.	3 1/2 @
Sassafras (pw. 50c)	@ 55	Tar, USP	50 @ 65	Red Venet'n Eng.	4 @
Soap Cut (powd.)	18 @ 25	Turpentine, bbl.	@92 1/2	Putty	5 @
Berries		Turpentine, less 1 00	@1 12	Whiting, bbl.	@ 4 1/2
Cubeb	@1 25	Wintergreen,	6 00@6 25	Whiting	5 1/2 @ 10
Fish	@ 35	Wintergreen, sweet	3 00@3 25	L. H. P. Prep.	2 80@3 00
Juniper	10 @ 20	Wintergreen, art.	80 @ 120	Rogers Prep.	2 80@3 00
Prickly Ash	@ 30	Wormseed	6 50@6 75	Miscellaneous	
Extracts		Wormwood	8 50@8 75	Acetanalid	47 @ 56
Licorice	60 @ 65	Potassium		Alum	08 @ 12
Licorice powd.	@1 00	Bicarbonate	35 @ 40	Alum, powd. and	09 @ 15
Flowers		Bichromate	15 @ 25	Bismuth, Subni-	3 22@3 43
Arnica	25 @ 30	Bromide	69 @ 85	Borax xtal or	07 @ 13
Chamomile (Ger.)	20 @ 25	Bromide	54 @ 71	Cantharides, po.	1 75@2 25
Chamomile Rom.	75	Chlorate, grand	23 @ 30	Calomel	1 79@1 99
Gums		Chlorate, powd.	16 @ 25	Capsicum, pow'd	48 @ 55
Acacia, 1st	50 @ 55	Cyanide	30 @ 50	Carmine	6 00@6 50
Acacia, 2nd	45 @ 50	Iodide	4 28 @ 4 43	Cassia Buds	25 @ 30
Acacia, Sorts	20 @ 25	Permanganate	20 @ 30	Cloves	50 @ 55
Acacia, Powdered	35 @ 40	Prussiate, yellow	65 @ 75	Chalk Prepared	14 @ 15
Aloes (Barb Pow)	25 @ 35	Prussiate, red	@1 00	Chloroform	55 @ 65
Aloes (Cape Pow)	25 @ 35	Sulphate	35 @ 40	Chloral Hydrate	1 35@1 85
Aloes (Soc. Pow.)	65 @ 70	Roots		Cocaine	10 60@11 25
Asafoetida	65 @ 75	Alkaest	25 @ 30	Cocoa Butter	50 @ 75
Pow.	1 00@1 25	Blood, powdered	35 @ 40	Corks, list, less	40 @ 50
Camphor	1 05 @ 1 15	Calamus	35 @ 50	Copperas	2 1/2 @ 10
Guaiac	@ 70	Elecampane, powd	25 @ 30	Copperas, Powd.	4 @ 10
Guaiac, pow'd	@ 75	Gentian, powd.	20 @ 30	Corrosive Sublim	1 43 @ 1 64
Kino	@ 85	Ginger, African,	30 @ 35	Cream Tartar	30 @ 35
Kino, powdered	@ 90	powdered	30 @ 35	Cuttle bone	40 @ 50
Myrrh	@ 60	Ginger, Jamaica	60 @ 65	Dextrine	6 @ 15
Myrrh, powdered	@ 65	powdered	55 @ 60	Dover's Powder	3 60 @ 4 00
Opium, powd.	19 65 @ 19 92	Ginger, Jamaica,	60 @ 65	Emery, All Nos.	10 @ 15
Opium, gran.	19 65 @ 19 92	powdered	55 @ 60	Emery, Powdered	8 @ 10
Shellac	90 @ 1 10	Goldenseal, pow.	5 50 @ 6 00	Epsom Salts, bbls.	@
Shellac Bleached	1 00 @ 1 10	Ipecac, powd.	3 75 @ 4 00	Epsom Salts, less 3 1/2	@ 10
Tragacanth, pow.	@ 1 75	Licorice	35 @ 40	Ergot, powdered	@1 00
Tragacanth	1 75 @ 2 25	Licorice, powd.	20 @ 30	Flake, White	15 @ 20
Turpentine	@ 25	Orris, powdered	30 @ 40	Formaldehyde, lb.	13 @ 30
Insecticides		Poke, powdered	35 @ 40	Gelatine	1 10 @ 1 25
Arsenic	15 @ 25	Rhubarb, powd.	1 00 @ 1 10	Glassware, less 55%	60 %
Blue Vitriol, bbl.	@ 07	Rosinwood, powd.	@ 40	Glauber Salts, bbl.	@ 03
Blue Vitriol, less 8 1/2	@ 15	Sarsaparilla, Hond.	@1 00	Glauber Salts less	04 @ 10
Bordea. Mix Dry 12 1/2	@ 23 1/2	ground	@1 00	Glue, Brown	21 @ 30
Helibore, White	20 @ 30	Sarsaparilla Mexican,	@ 60	Glue, Brown Grd	15 @ 20
powdered	20 @ 30	ground	@ 60	Glue, white	27 1/2 @ 35
Insect Powder	75 @ 85	Squills	35 @ 40	Glue, white grd.	25 @ 35
Lead Arsenate Po.	24 1/2 @ 39	Squills, powdered	60 @ 70	Glycerine	25 @ 45
Lime and Sulphur	32 @ 48	Tumeric, powd.	17 @ 25	Hops	65 @ 75
Dry	9 @ 20 1/2	Valerian, powd.	40 @ 50	Iodine	6 45 @ 6 90
Paris Green	32 @ 48	Seeds		Iodoform	7 35 @ 7 65
Leaves		Anise	@ 35	Lead Acetate	20 @ 30
Buchu	1 35 @ 1 50	Anise, powdered	35 @ 40	Mace	@1 20
Buchu, powdered	@1 50	Bird, is	13 @ 17	Mace, powdered	@1 25
Sage, Bulk	25 @ 30	Canary	13 @ 20	Menthol	18 50 @ 19 00
Sage, 1/4 loose	@ 30	Caraway, Po.	30 @ 35	Morphine	11 18 @ 11 93
Sage, powdered	@ 35	Cardamon	@3 00	Nux Vomica	@ 30
Senna, Alex.	50 @ 75	Celery, powd.	45 @ 50	Nux Vomica, pow.	17 @ 25
Senna, Tinn.	30 @ 35	Coriander pow.	35 @ 40	Pepper black pow.	23 @ 35
Senna, Tinn. pow.	25 @ 35	Dill	12 1/2 @ 20	Pepper, White	40 @ 45
Uva Ursi	20 @ 25	Fennel	25 @ 40	Pitch, Burgundy	10 @ 15
Oils		Flax	08 @ 15	Quassia	12 @ 15
Almonds, Bitter,	7 50 @ 7 75	Flax, ground	08 @ 15	Quinine	72 @ 1 33
true	7 50 @ 7 75	Foenugreek pow.	15 @ 25	Rochelle Salts	30 @ 35
Almonds, Bitter,	4 00 @ 4 25	Hemp	@ 1 25	Saccharine	@ 30
artificial	4 00 @ 4 25	Lobelia, powd.	@1 25	Salt Peter	11 @ 22
Almonds, Sweet,	1 25 @ 1 50	Mustard, black	15 @ 25	Selditz Mixture	30 @ 40
true	1 25 @ 1 50	Mustard, white	22 @ 25	Soap, green	15 @ 30
Almonds, Sweet,	60 @ 1 00	Poppy	22 @ 25	Soap mott cast.	23 1/2 @ 25
imitation	60 @ 1 00	Quince	1 50 @ 1 75	Soap, white castle	@11 25
Amber, erude	1 50 @ 1 75	Rape	15 @ 20	case	@1 40
Amber, rectified	1 75 @ 2 00	Sabadilla	25 @ 35	Soda Ash	3 1/2 @ 10
Anise	1 00 @ 1 25	Sunflower	11 1/2 @ 15	Soda Bicarbonate	3 1/2 @ 10
Bergamont	5 75 @ 6 00	Worm, American	30 @ 40	Soda, Sal	03 @ 08
Cajeput	1 50 @ 1 75	Worm, Levant	@ 60	Spirits Camphor	@1 35
Cassia	4 25 @ 4 50	Tinctures		Sulphur, roll	3 1/2 @ 10
Castor	1 95 @ 2 20	Aconite	@1 80	Sulphur, Subl.	04 @ 10
Cedar Leaf	1 75 @ 2 00	Aloes	@1 45	Tamarinds	20 @ 25
Citronella	1 50 @ 1 75	Arnica	@2 40	Tartar Emetic	70 @ 75
Cloves	3 25 @ 3 50	Asafoetida	@2 40	Turpentine, Ven.	50 @ 75
Cocoonut	25 @ 35	Belladonna	@2 40	Vanilla Ex. pure	1 75 @ 2 25
Cod Liver	1 65 @ 1 85	Benzoin	@2 10	Vanilla Ex. pure	2 50 @ 3 00
Croton	2 00 @ 2 25	Benzoin Comp'd	@2 65	Zinc Sulphate	04 @ 15
Cotton Seed	1 50 @ 1 70	Buchu	@2 55		
Cubeb	7 50 @ 7 75	Cantharides	@2 85		
Eigeron	6 00 @ 6 25	Catechu	@1 75		
Eucalyptus	1 25 @ 1 50				
Hemlock, pure	1 75 @ 2 00				
Juniper Berries	3 00 @ 3 25				
Juniper Wood	1 50 @ 1 75				
Lard, extra	1 50 @ 1 70				
Lard, No. 1	1 35 @ 1 50				

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

Macaroni
Cheese
Fels Naptha Soap
Octagon Soap
Hams

DECLINED

AMMONIA
Arctic, 16 oz. 2 00
Arctic, 32 oz. 3 25
Quaker, 36, 12 oz. case 3 85



AXLE GREASE
48, 1 lb. 4 60
24, 3 lb. 6 25
10 lb. pails, per doz. 8 20
15 lb. pails, per doz. 11 20
25 lb. pails, per doz. 17 70

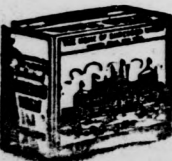
BAKING POWDERS
Arctic, 7 oz. tumbler 1 35
Queen Flake, 25 lb. keg 12 95
Royal, 10c, doz. 95
Royal, 6 oz., doz. 2 70
Royal, 12 oz., doz. 5 20
Royal, 5 lb. 31 20
Rocket, 16 oz., doz. 1 25
BEECH-NUT BRANDS.



Mints, all flavors 60
Gum 70
Fruit Drops 70
Caramels 70
Sliced bacon, large 3 60
Sliced bacon, medium 3 25
Sliced beef, large 5 10
Sliced beef, medium 2 80
Grape Jelly, large 4 50
Grape Jelly, medium 2 70
Peanut butter, 16 oz. 4 70
Peanut butter, 10 1/2 oz. 3 25
Peanut butter, 6 1/2 oz. 3 00
Peanut butter, 3 1/2 oz. 1 25
Prepared Spaghetti 1 40
Baked beans, 16 oz. 1 40

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

BREAKFAST FOODS
Cracked Wheat, 24-2 3 85
Cream of Wheat, 18s 3 60
Cream of Wheat, 36s 7 20
Pillsbury's Best Cer'l 2 20
Quaker Puffed Rice 5 45
Quaker Puffed Wheat 4 30
Quaker Brist Biscuit 1 90
Ralston Purina 3 60
Ralston Branzen 2 70
Ralston Food, large 3 85
Saxon Wheat Food 3 85



Shred. Wheat Biscuit 3 85
Vita Wheat, 12s 1 80
Post's Brands.
Grape-Nuts, 24s 3 80
Instant Postum, No. 8 5 40
Instant Postum, No. 9 5 00
Instant Postum No. 10 4 50
Postum Cereal, No. 0 2 25
Postum Cereal, No. 1 2 70
Post Toasties, 36s 3 45
Post Toasties, 24s 3 45
Post's Bran, 24s 2 70

BROOMS
Parlor Pride, doz. 6 00
Standard Parlor, 23 lb. 7 00
Fancy Parlor, 23 lb. 8 00
Ex. Fancy Parlor 25 lb. 9 25
Ex. Fcy. Parlor 26 lb. 10 00
Toy 2 25
Whisk, No. 3 2 75

BRUSHES
Scrub
Solid Back, 8 in. 1 50
Solid Back, 1 in. 1 75
Pointed Ends 1 25
Stove
Shaker 1 80
No. 50 2 00
Peerless 2 60

Shoe
No. 4-0 2 25
No. 20 3 00
BUTTER COLOR
Dandelion 2 85
Nedrow, 3 oz., doz. 2 50

CANDLES
Electric Light, 40 lbs. 12 1
Plumber, 40 lbs. 12 3
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 50@5 50
Apple Sauce, No. 10 8 00
Apricots, No. 1 1 35@1 90
Apricots, No. 2 2 85
Apricots, No. 2 1/2 2 60@2 75
Apricots, No. 10 8 00
Blackberries, No. 10 10 00
Blueberries, No. 2 2 00@2 75
Blueberries, No. 10 12 00
Cherries, No. 2 3 00
Cherries, No. 2 1/2 3 75
Cherries, No. 10 10 75
Loganberries, No. 2 3 00
Peaches, No. 1 1 25@1 80
Peaches, No. 1, Sliced 1 40
Peaches, No. 2 2 75
Peaches, No. 2 1/2 Mich 2 45
Peaches, 2 1/2 Cal. 3 25@3 50
Peaches, 10, Mich. @6 50
Pineapple, 1, sl. 1 80@2 00
Pineapple, 2, sl. 2 80@3 00
Papple, 2 br. sl. 2 65@2 85
Papple, 2 1/2, sl. 3 35@3 50
Papple, 2, cru. @2 90
Pineapple, 10 cru. 12 00
Pears, No. 2 3 25
Pears, No. 2 1/2 4 00@4 50
Plums, No. 2 1 75@2 00
Plums, No. 2 1/2 2 50
Raspberries, No. 2, blk 3 25
Raspb's, Red, No. 10 12 00
Raspb's, Black, No. 10 11 50@12 50
Rhubarb, No. 10 5 25

CANNED FISH.

Clam Ch'der, 10 1/2 oz. 1 35
Clam Ch., No. 3 3 00@3 40
Clams, Steamed, No. 1 1 80
Clams, Minced, No. 1 2 60
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 90
Lobster, No. 1/4, Star 2 70
Shrimp, 1, wet 2 10@2 25
Sard's, 1/4 Oil, ky 5 75@6 00
Sardines, 1/4 Oil, kless 5 00
Sardines, 1/4 Smoked 7 50
Salmon, Warrens, 1/2 2 75
Salmon, Red, Alaska 3 10
Salmon, Med. Alaska 2 75
Salmon, Pink Alaska 1 75
Sardines, Im., 1/4, ea. 10@23
Sardines, Im., 1/2, ea. 25
Sardines, Cal. 1 65@1 80
Tuna, 1/4, Curtis, doz. 2 20
Tuna, 1/4, Curtis, doz. 3 50
Tuna, 1s, Curtis, doz. 7 00

CANNED MEAT.

Bacon, Med. Beechnut 2 70
Bacon, Lge. Beechnut 4 50
Beef, No. 1, Corned 2 75
Beef, No. 1, Roast 2 75
Beef, No. 2 1/2, Eagle all 1 25

Beef, No. 1/2, Qua. all. 1 75
Beef, 5 oz., Qua. all. 2 50
Beef, No. 1, B'nut, all. 4 05
Sap Sago 3 85
Beefsteak & Onions, s 2 75
Chili Con Ca., 1s 1 35@1 45
Deviiled Ham, 1/4s 2 20
Deviiled Ham, 1/2s 3 60
Hamburg Steak & Onions, No. 1 3 15
Potted Beef, 4 oz. 1 10
Potted Meat, 1/2 Libby 52 1/2
Potted Meat, 1/2 Libby 90
Potted Meat, 1/2 Rose 85
Potted Ham, Gen. 1/4 1 85
Vienna Saus., No. 1/2 1 35
Vienna Sausage, Qua. 95
Veal Loaf, Medium 2 30

Baked Beans
Campbells 1 15
Quaker, 18 oz. 95
Fremont, No. 2 1 20
Snider, No. 1 95
Snider, No. 2 1 25
Van Camp, small 85
Van Camp, Med. 1 15

CANNED VEGETABLES.

Asparagus.
No. 1, Green tips 4 60@4 75
No. 2 1/2, Lge. Green 4 50
W. Bean, cut 2 25
W. Beans, 10 8 50@12 00
Green Beans, 2s 2 00@3 75
Gr. Beans, 10s 7 50@13 00
L. Beans, 2 gr. 1 35@2 45
Lima Beans, 2s, Soaked 95
Red Kid. No. 2 1 20@1 35
Beets, No. 2, wh. 1 75@2 40
Beets, No. 2, cut 1 60
Beets, No. 3, cut 1 80
Corn, No. 2, Ex stan 1 45
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 60
Dehydrated Veg. Soup 90
Dehydrated Potatoes, lb. 45
Mushrooms, Hotels 42
Mushrooms, Choice 55
Mushrooms, Sur Extra 75
Peas, No. 2, E. J. 1 65@1 80
Peas, No. 2, Sift. 1 90@2 10
Peas, No. 2, Ex. Sift. 2 60
Peas, Ex. Fine, French 25
Pumpkin, No. 2 1 35@1 50
Pumpkin, No. 10 4 50@5 60
Pimentos, 1/4, each 12@14
Pimentos, 1/2, each 17
Sw't Potatoes, No. 2 1 60
Sauerkraut, No. 3 1 40@1 50
Succotash, No. 2 1 65@2 50
Succotash, No. 2, glass 2 80
Spinach, No. 1 1 25
Spinach, No. 2 1 60@1 90
Spinach, No. 3 2 10@2 50
Spinach, No. 10 6 00@7 00
Tomatoes, No. 2 1 40@1 60
Tomatoes, No. 3 2 00@2 25
Tomatoes, No. 2, glass 2 60
Tomatoes, No. 10 7 50

CATSUP.

B-nut, Small 2 25
Lilly Valley, 14 oz. 2 50
Libby, 14 oz. 2 35
Libby, 8 oz. 1 75
Lilly Valley, 1/2 pint 1 75
Paramount, 24, 8s 1 45
Paramount, 24, 16s 2 40
Paramount, 6, 10s 10 00
Sniders, 8 oz. 1 85
Sniders, 16 oz. 2 85
Nedrow, 10 1/4 1 40

CHILI SAUCE

Snider, 16 oz. 2 35
Sniders, 8 oz. 2 35
Lilly Valley, 8 oz. 2 10
Lilly Valley, 14 oz. 3 50

OYSTER COCKTAIL.

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

CHEESE

Roquefort 55
Kraft Small tins 1 40
Kraft American 1 40
Chili, small tins 1 40
Pimento, small tins 1 40
Roquefort, small tins 2 25
Camenbert, small tins 2 25
Wisconsin Old 31
Wisconsin new 29
Longhorn 29
Michigan Full Cream 28
New York Full Cream 30
Sap Sago 42

CHEWING GUM.

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

CHOCOLATE.

Baker, Caracas, 1/4s 37
Baker, Caracas, 1/2s 35
Hersheys, Premium, 1/4s 36
Hersheys, Premium, 1/2s 36
Runkle, Premium, 1/4s 29
Runkle, Premium, 1/2s 32
Vienna Sweet, 24s 2 10

COCOA.

Bunte, 1/4s 43
Bunte, 1/2 lb. 25
Bunte, 1 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 28
Hersheys, 1/2s 28
Huyler 36
Lowney, 1/4s 40
Lowney, 1/2s 40
Lowney, 1/4s 38
Lowney, 1/2s 38
Lowney, 5 lb. cans 31
Runkles, 1/4s 32
Runkles, 1/2s 36
Van Houten, 1/4s 75
Van Houten, 1/2s 75

COCOANUT.

1/4s, 5 lb. case Dunham 43
1/4s, 5 lb. case 40
1/2s & 1/4s 15 lb. case 41
Bulk, barrels shredded 23
48 2 oz. pkgs., per case 4 15
48 4 oz. pkgs., per case 7 00

CLOTHES LINE.

Hemp, 50 ft. 2 25
Twisted Cotton, 50 ft. 1 75
Braided, 50 ft. 2 75
Sash Cord 4 25



COFFEE ROASTED

Bulk

Rio 30
Santos 33 1/2@35 1/2
Maracaibo 38
Guatemala 40
Java and Mocha 46
Bogota 42
Peaberry 35

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

Coffee Extracts

M. Y., per 100 12
Frank's 50 pkgs. 4 25
Hummel's 50 1 lb. 10 1/2

CONDENSED MILK

Leader, 4 doz. 6 75
Eagle, 4 doz. 9 00

MILK COMPOUND

Hebe, Tall, 4 doz. 4 50
Hebe, Baby, 8 doz. 4 40
Caroline, Tall, 4 doz. 3 80
Caroline, Baby 3 50

EVAPORATED MILK



Quaker, Tall, 4 doz. 4 35
Quaker, Baby, 8 doz. 4 25
Quaker Gallon, 1/2 dz. 4 20
Blue Grass, Tall, 48 4 25

Blue Grass, Baby, 96 4 15
Blue Grass, No. 10 4 25
Carnation, Tall, 4 doz. 4 75
Carnation, Baby, 8 doz. 4 50
Every Day, Tall 4 40
Pet, Tall 4 75
Pet, Baby, 8 oz. 4 65
Borden's, Tall 4 75
Borden's Baby 4 60
Van Camp, Tall 4 95
Van Camp, Baby 3 75

CIGARS

Worden Grocer Co. Brands
Master Piece, 50 Tin. 37 50
Henry George 37 50
Harvester Kiddies 37 50
Harvester Record B. 75 00
Harvester Delmonico 75 00
Harvester Perfecto 75 00
Webster's Savor 75 00
Webster Plaza 95 00
Webster Belmont 110 00
Webster St. Reges 125 00
Starlight Rouse 90 30
Starlight P-Club 135 00
La Azora Agreement 58 00
La Azora Washington 75 00
Little Valentine 37 50
Valentine Broadway 75 00
Valentine DeLux Im 95 00
Tiona 30 00
Clint Ford 35 00
Nordac Triangulars 19
1-20, per M 75 00
Worden's Havana 18 50
Specials, 1-20, per M 75 00
Little Dutch Stogie 18 50

CONFECTIONERY

Stick Candy Pails

Standard 17
Jumbo Wrapped 19
Pure Sugar Sticks 600s 4 25
Big Stick, 20 lb. case 20

Mixed Candy

Kindergarten 18
Leader 17
X. L. O. 14
French Creams 19
Cameo 21
Grocers 12

Fancy Chocolates

5 lb. Boxes
Bittersweets, Ass'ted 1 70
Choc Marshmallow Dp 1 70
Milk Chocolate A A 1 80
Nibble Sticks 1 95
Primrose Choc. 1 25
No. 12 Choc., Dark 1 70
No. 12, Choc., Light 1 75
Chocolate Nut Rolls 1 75

Gum Drops Pails

Anise 17
Orange Gums 17
Challenge Gums 14
Favorite 20
Superior, Boxes 24

Lozenges. Pails

A. A. Pep. Lozenges 18
A. A. Pink Lozenges 18
A. A. Choc. Lozenges 18
Motto Hearts 20
Malted Milk Lozenges 22

Hard Goods. Pails

Lemon Drops 20
O. F. Horehound dps. 20
Anise Squares 19
Peanut Squares 20
Horehound Tablets 19

Cough Drops Bxs.

Putnam's 1 30
Smith Bros. 1 50

Package Goods

Creamery Marshmallows
4 oz. pkg., 12s, cart. 95
4 oz. pkg., 48s, case 3 90

Specialties.

Walnut Fudge 23
Pineapple Fudge 21
Italian Bon Bons 19
Atlantic Cream Mints 31
Silver King M. Mallows 31
Walnut Sundae, 24, 5c 80
Neapolitan, 24, 5c 80
Yankee Jack, 24, 5c 80
Mich. Sugar Ca., 24, 5c 80
Fal O Mine, 24, 5c 80

COUPON BOOKS

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

CREAM OF TARTAR

6 lb. boxes 28

DRIED FRUITS

Apples

Evap. Choice, bulk 15

Apricots

Evaporated, Choice 24
Evaporated, Fancy 24
Evaporated, Slabs 22

Citron

10 lb. box 48

Currants

Package, 14 oz. 17
Greek, Bulk, lb. 16

Dates

Hollowi 09

Peaches

Evap., Choice, unp. 15
Evap., Ex. Fancy, P. P. 20

Pearl

Lemon, American 24
Orange, American 24

Raisins.

Seeded, bulk 9
Thompson's s'dless blk 9 1/2
Seeded, 15 oz. 11
Thompson's seedless, 15 oz. 11 1/2

California Prunes

70@80, 25 lb. boxes @08
60@70, 25 lb. boxes @09 1/2
60@70, 25 lb. boxes @11
40@50, 25 lb. boxes @14 1/2
30-40, 25 lb. boxes @17
20-30, 25 lb. boxes @23

FARINACEOUS GOODS

Beans

Med. Hand Picked 07
Cal. Limas 16
Brown, Swedish 08 1/2
Red Kidney 09 1/2

Farina

24 packages 2 50
Bulk, per 100 lbs 06 1/2

Hominy

Pearl, 100 lb. sack 4 00

Macaroni

Domestic, 20 lb. box 10
Armours, 2 doz., 8 oz. 2 00
Fould's 2 doz., 8 oz. 2 25
Quaker, 2 doz. 1 80

Pearl Barley

Chester 5 50
00 and 0000 7 25
Barley Grits 06

Peas

Scotch, lb. 7 1/2
Split, lb. yellow 08
Split, green 10

Sago

East India 10

Taploca

Pearl, 100 lb. sacks 9 1/2
Minute, 8 oz., 3 doz. 4 05
Dromedary Instant 3 50

FLAVORING EXTRACTS



Doz. Doz.
Lemon Vanilla
1 50 7 ounce 2 00
1 80 1 1/4 ounce 2 65
3 25 2 1/4 ounce 4 20
3 00 2 ounce 4 00
5 50 4 ounce 7 20
9 00 8 ounce 12 00
17 00 16 ounce 24 00
32 00 32 ounce 48 00

Arctic Flavorings
Vanilla or Lemon
1 oz. Panel, doz. 1 00
2 oz. Flat, doz. 2 00
3 oz. Taper, 40 bot. for 6 75

Jiffy Punch
Assorted flavors.
Mason, pts., per gross 7 70
Mason, qts., per gross 9 00
Mason, 1/2 gal., gross 12 05
Ideal, Glass Top, pts. 8 20
Ideal, Glass Top, qts. 10 80
gallon 15 25

FRUIT CANS.

Mason.

Half pint 7 35
One pint 7 70
One quart 9 00
Half gallon 12 00

Ideal Glass Top.
Half pint 8 85
One pint 9 20
One quart 10 90
Half gallon 15 25

Rubbers.

Good Luck 75@80

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

HORSE RADISH	
Per doz., 5 oz.	1 20

JELLY AND PRESERVES	
Pure, 30 lb. pails	3 50
Imitation, 30 lb. pails	1 80
Pure 6 oz. Asst., doz.	1 10
Buckeye, 22 oz., doz.	2 20

JELLY GLASSES	
8 oz., per doz.	35

OLEOMARGARINE	
Kent Storage Brands	
Good Luck, 1 lb.	25
Good Luck, 2 lb.	25 1/2
Gilt Edge, 1 lb.	25
Gilt Edge, 2 lb.	25 1/2
Delicia, 1 lb.	21
Delicia, 2 lb.	20 1/2
Van Westenbrugge Brands	
Carload Distributor	



Nucoa, 1 lb.	25 1/2
Nucoa, 2 and 5 lb.	25
Wilson & Co.'s Brands	
Certified	25 1/2
Nut	20
Special Role	25 1/2

MATCHES

Crescent, 144	5 75
Diamond, 144 box	8 00
Searchlight, 144 box	8 00
Red Stick, 720 1c bxs	5 50
Red Diamond, 144 bx	6 00
Safety Matches	
Quaker, 5 gro. case	4 75
MINCE MEAT	
None Such, 3 doz.	4 85
Quaker, 3 doz. case	3 60
Libby, Kegs, wet, lb.	22

MOLASSES.



Gold Brer Rabbit	
No. 10, 6 cans to case	5 95
No. 5, 12 cans to case	6 20
No. 2 1/2, 24 cans to case	6 45
No. 1 1/2, 36 cans to case	5 30
Green Brer Rabbit	
No. 10, 6 cans to case	4 60
No. 5, 12 cans to case	4 85
No. 2 1/2, 24 cans to case	5 10
No. 1 1/2, 36 cans to case	4 30
Aunt Dinah Brand	
No. 10, 6 cans to case	3 00
No. 5, 12 cans to case	3 25
No. 2 1/2, 24 cans to case	3 50
No. 1 1/2, 36 cans to case	3 00
New Orleans	
Fancy Open Kettle	74
Choice	62
Fair	41
Half barrels 5c extra	
Molasses in Cans.	
Dove, 36, 2 lb. Wh. L.	5 60
Dove, 24, 2 1/2 lb. Wh. L.	5 20
Dove, 36, 2 lb. Black	4 70
Dove, 24, 2 1/2 lb. Black	3 90
Dove, 6, 10 lb. Blue L.	4 45
Palmetto, 24, 2 1/2 lb.	5 15

NUTS.

Whole	
Almonds, Terregona	20
Brazil, New	18
Fancy mixed	22
Filberts, Sicily	25
Peanuts, Virginia, raw	11 1/2
Peanuts, Vir. roasted	13
Peanuts, Jumbo, raw	13
Peanuts, Jumbo, rstl	15
Pecans, 3 star	23
Pecans, Jumbo	20
Walnuts, California	31
Salted Peanuts	
Fancy, No. 1	14
Jumbo	23
Shelled	
Almonds	62
Peanuts, Spanish	13
125 lb. bags	32
Filberts	32
Pecans	1 02
Walnuts	63

OLIVES.

Bulk, 2 gal. keg	3 60
Bulk, 3 gal. keg	5 00
Bulk, 5 gal. keg	8 00
Quart Jars, dozen	5 50

Pint, Jars, dozen	3 00
4 oz. Jar, plain, doz.	1 30
5 1/2 oz. Jar, pl., doz.	1 60
9 oz. Jar, plain, doz.	2 30
20 oz. Jar, Pl. doz.	4 25
3 oz. Jar, Stu., doz.	1 35
6 oz. Jar, stuffed, dz.	2 50
9 oz. Jar, stuffed, dz.	3 50
12 oz. Jar, Stuffed,	
doz.	4 50@4 75
20 oz. Jar, stuffed dz.	7 00

PEANUT BUTTER.



Bel Car-Mo Brand	
8 oz., 2 doz. in case	
24 1 lb. pails	
12 2 lb. pails	
5 lb. pails 6 in crate	
14 lb. pails	
25 lb. pails	
50 lb. tins	

PETROLEUM PRODUCTS	
Iron Barrels	
Perfection Kerosine	12.1
Red Crown Gasoline	
Tank Wagon	13.7
Gas Machine Gasoline	36.2
V. M. & P. Naphtha	18.6
Capitol Cylinder	39.2
Atlantic Red Engine	21.2
Winter Black	12.2



Iron Barrels.	
Light	59.2
Medium	61.2
Heavy	64.2
Special heavy	66.2
Extra heavy	69.2
Transmission Oil	59.2
Finol, 4 oz. cans, doz.	1.40
Finol, 8 oz. cans, doz.	2.00
Parowax, 100 lb.	7.2
Parowax, 40, 1 lb.	7.4
Parowax, 20, 1 lb.	7.6



Semdac, 12 pt. cans	2 70
Semdac, 12 qt. cans	4 30

PICKLES

Medium Sour	
Barrel, 1,200 count	24 50
Half bbls., 600 count	12 25
0 gallon kegs	10 00
Sweet Small	
30 gallon, 3000	50 00
5 gallon, 500	10 00
Dill Pickles.	
600 Size, 15 gal.	13 00
PIPER	
Cob, 3 doz. in bx.	1 00@1 20
PLAYING CARDS	
Battle Axe, per doz.	2 65
Blue Ribbon	4 25
Bicycle	4 00

POTASH

Babbitt's 2 doz.	2 75
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FRESH MEATS

Beef	
Top Steers & Heif.	@18
Good Steers & H'f.	14@15 1/2
Med. Steers & H'f.	12 1/2@14
Com. Steers & H'f.	10@12 1/2
Cows.	
Top	12 1/2
Good	11
Medium	09
Common	07 1/2
Veal.	
Good	16
Top	14
Medium	12
Lamb.	
Good	32
Medium	28
Poor	22
Mutton.	
Good	18
Medium	15
Poor	12
Pork.	
Heavy hogs	11
Medium hogs	12 1/2
Light hogs	13 1/2
Loins	20
Butts	17
Shoulders	15
Spareribs	13 1/2
Neck bones	05

PIPER

PROVISIONS	
Barreled Pork	
Clear Back	29 00@30 00
Short Cut	29 00@30 00

Dry Salt Meats	
S P Bellies	18 00@20 00
Lard	
Pure in tierces	17 1/2
60 lb. tubs	advance 1/4
50 lb. tubs	advance 1/4
20 lb. pails	advance 1/4
10 lb. pails	advance 1/4
5 lb. pails	advance 1
3 lb. pails	advance 1
Compound tierces	14 1/2
Compound, tubs	15

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

Smoked Meats	
Hams, 14-16, lb.	23
Hams, 16-18, lb.	24
Hams, dried beef	
sets	@34
California Hams	@15
Picnic Boiled	
Boiled Hams	30 @32
Mixed Hams	32 @35
Mixed Hams	14 @17
Bacon	18 @30

Beef	
Boneless, rump	18 00@22 00
Rump, new	18 00@22 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 50
1/2 bbls., 35 lbs.	4 00
1/2 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
Hogs, per lb.	@42
Beef, round set	14@26
Beef, middles, set.	25@30
Sheep, a skeln	1 75@2 00

RICE	
Fancy Blue Rose 7 1/4@7 1/2	
Fancy Head	8@9
Broken	3 1/2

ROLLED OATS	
Steel Cut, 100 lb. sks.	3 50
Silver Flake, 12 Fam.	2 50
Quaker, 18 Regular	1 85
Quaker, 12s Family N	2 75
Mothers, 12s, Ill'num	3 25
Silver Flake, 13 Reg.	1 60
Sacks, 90 lb. Jute	3 65
Sacks, 90 lb. Cotton	3 75

RUSKS.	
Holland Rusk Co.	
Brand	
36 roll packages	4 50
18 roll packages	2 30
36 carton packages	5 10
18 carton packages	2 60

SALERATUS	
Arm and Hammer	3 75

SAL SODA	
Granulated, bbs.	1 80
Granulated, 100 lbs. cs	2 00
Granulated, 36 2 1/2 lb. packages	2 25

COD FISH	
Middles	16
Tablets, 1 lb. Pure	13 1/2
Tablets, 1/2 lb. Pure,	
doz.	1 40
Wood boxes, Pure	28
Whole Cod	11

Holland Herring	
Mixed, Kegs	1 10
Queen, half bbls.	9 00
Queen, bbls.	17 50
Milkers, kegs	1 10
Y. M. Kegs	1 05
Y. M. half bbls.	10 00
Y. M. Bbls.	19 00

Herring	
K K K K, Norway	20 00
8 lb. pails	1 40
Cut Lunch	95
Boned, 10 lb. boxes	21

Lake Herring	
1/2 bbl., 100 lbs.	6 50

Mackerel	
Tubs, 100 lb. fancy fat	24 50
Tubs, 60 count	7 50

White Fish	
Med. Fancy, 100 lb.	13 00
2 in 1, Paste, doz.	1 35
E. Z. Combination, ds.	1 35
Dri-Foot, doz.	2 00
Bixby, 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
Emaline Paste, doz.	1 35
Emaline Liquid, dz.	1 25
E Z Liquid, per doz.	1 40
Radium, per doz.	1 85
Rising Sun, per doz.	1 25
654 Stove Enamel, dz.	2 80
Vulcanol, No. 5, doz.	95
Vulcanol, No. 10, doz.	1 35
Stovoll, per doz.	3 00

SALT.	
Colonial, 24, 2 lb.	95
Log Cab., Iodized, 24-2	2 40
Log Cabin 24-2 lb. case	1 90
Med. No. 1, Bbls.	2 80
Med. No. 1, 100 lb. bg.	95
Farmer Spec., 70 lb.	95
Packers Meat, 56 lb.	63
Crushed Rock for ice	
cream, 100 lb. each	75
Butter Salt, 280 lb. bbl	4 50

Blocks, 50 lb.	48
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
Colonial Iodine Salt	2 40



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

Worcester



Bbls. 30-10 sks.	5 40
Bbls. 60-5 sks.	5 55
Bbls. 120-2 1/2 sks.	6 05
100-3 lb. sks.	6 05
Bbls. 280 lb. bulk:	
A-Butter	4 20
AA-Butter	4 20
Plain 50-lb. blks.	52
No. 1 Medium bbl.	2 75
Tecumseh 70-lb. farm	
sk.	92
Cases, Ivory, 24-2 cart	2 35
Bags 25 lb. No. 1 med.	26
Bags 25 lb. Cloth dairy	40
Bags 50 lb. Cloth dairy	76
Rock "C" 100-lb sacks	70

SOAP

Am. Family, 100 box	6 30
Export 120 box	4 90
Big Four Wh. Na. 100s	3 90
Flake White, 100 box	4 25
Fels Naptha, 700 box	6 00
Grdma White Na. 100s	4 10
rub No More White	
Naptha, 100 box	4 00
Swift Classic, 100 box	4 40
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
Lava, 100 box	4 90
Octagon	6 75
Lummo, 100 box	4 85
Sweetheart, 100 box	6 70
Grandpa Tar, 50 sm.	2 00
Grandpa Tar, 50 lgs.	3 45
Quaker Hardwater	
Cocoa, 72s. box	2 70
Fairbank Tar, 100 bx	4 00
Trilby Soap, 100, 10c,	
10 cakes free	8 00
Williams Barber Bar, 9s	50
Williams Mug, per doz.	48

Proctor & Gamble.	
5 box lots, assorted	
Ivory, 100, 6 oz.	6 50
Ivory, 100, 10 oz.	10 85
Ivory, 50, 10 oz.	5 50
Ivory Soap Flks., 100s	8 00
Ivory Soap Flks., 50s	4 10

CLEANSERS.

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Dec. 30.—On this day was held the first meeting of creditors in the matter of Phineas M. Tyler, doing business as Tanner Coal Supply Co., Bankrupt No. 2607. The bankrupt was present in person, and by attorney, Selden B. Perkins, Jr., were present for creditors. Claims were proved and allowed. Francis L. Williams was elected trustee, and the amount of his bond placed by the referee at \$1,000. The bankrupt was then sworn and examined without a reporter. The schedules filed were amended. The meeting was then adjourned without date.

On this day also was held the first meeting of creditors in the matter of John Voshel, Peter Voshel and Voshel Bros., Bankrupts No. 2601. The bankrupts were present in person and by attorney, Charles H. Lillie. Creditors were present in person. Claims were approved and allowed. The bankrupts were sworn and examined without a reporter. Bernard Ostendorf was appointed trustee and the amount of his bond placed at \$500. The meeting was then adjourned without date.

On this day also was held the first meeting of creditors in the matter of Peter H. Fox, Bankrupt No. 2600. The bankrupt was present in person and by attorneys, Lombard, McIntyre & Post. No creditors were present or represented. No claims were proved and allowed. C. C. Woodridge was appointed trustee, and the amount of his bond placed by the referee at \$100. The meeting was then adjourned without date.

Dec. 31. On this day the trustee in the matter of Caroline Anderson, Bankrupt No. 2472, filed his final report and account. A final meeting has been called for Jan. 12. The trustee's final report and account will be passed upon, administration expenses paid as far as the funds on hand will permit. There will be no dividend to creditors.

On this day were received the schedules in the matter of Universal Sales & Manufacturing Corporation, Bankrupt No. 2576. The schedules as filed were made up and filed by the attorney for the petitioning creditors, after the officers of the corporation bankrupt had failed to file the same. The schedules were made up with such information as the attorney for the petitioning creditors could get. The schedules list assets of \$1,673.85, with known liabilities of \$5,500, all of which are claimed to be secured. The first meeting has been called for Jan. 16. A list of the creditors of the bankrupt is as follows:

William W. Hodgson, Oak Park, Ill.	\$3,000.00
Ralph De Vries, Hart	2,500.00
Nichols & Cox Lumber Co., Grand Rapids	375.85
G. R. Wood Finishing Co., Grand Rapids	141.17
Lane Lumber & Veneer Co., Grand Rapids	811.79
C. L. Frost & Son, Grand Rapids	109.56
Ault & Wiborg Co., Cincinnati	92.22
Compoboard Co., Minneapolis	275.73
Waddell Mfg. Co., Grand Rapids	180.00
G. R. Savings Bank, Grand Rapids	1,600.00

In the matter of Andrew A. Dahlgreen, Bankrupt No. 2616, the funds for the first meeting have been received and the first meeting has been called for Jan. 16.

In the matter of Bert Wosinski, Bankrupt No. 2479, the trustee has filed his final report and account and a final meeting of creditors has been called for Jan. 15. The trustee's final report and account will be passed upon and administration expenses paid as far as the funds on hand will permit. There will be no dividend.

Jan. 3. On this day were received the order of reference, adjudication and appointment of receiver in the matter of Sam Koningsburg, Bankrupt No. 2612. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of the city of Three Rivers, and has had his place of business at Sturgis. The business is that of dry goods and furnishings. The matter is an involuntary one and no schedules are filed as yet. Schedules have been ordered and when the same are filed a first meeting will be called, the date given and the assets and liabilities and list of creditors given.

On this day were also received the schedules, order of reference and adjudication in bankruptcy in the matter of W. E. Kitchen, Bankrupt No. 2617. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Grand Rapids and has conducted a grocery and general store at such city. The schedules list assets of \$1,200, of which \$250 is claimed as exempt to the bankrupt, with liabilities of \$1,495.19. The first meeting of creditors has been called for Jan. 19. A list of the creditors of the bankrupt is as follows:

City of Grand Rapids, taxes	\$ 8.43
Esther Kitchen, Grand Rapids	72.00
The Woodhouse Co., Grand Rapids	70.81
Rademaker & Dooge, Grand Rapids	65.13
Vanden Berge Cigar Co., Grand Rapids	55.96
National Grocer Co., Grand Rapids	43.88
National Biscuit Co., Grand Rapids	24.49
C. W. Mills Paper Co., Grand Rapids	37.83

Kent Storage Co., Grand Rapids	84.45
Holland Cigar Co., Grand Rapids	54.90
Hekman Biscuit Co., Grand Rapids	15.10
M. J. Dalk & Sons, Grand Rapids	20.87
Ellis Bros. Co., Grand Rapids	63.19
A. E. Brooks & Co., Grand Rapids	27.61
Val Blatz Brewing Co., Grand Rapids	16.30
Judson Grocer Co., Grand Rapids	114.45
Lee & Cady, Detroit	26.80
J. Van Westenbrugge, Grand Rapids	3.43
Swift & Co., Grand Rapids	2.57
H. J. Heinz Co., Detroit	7.40
Michigan Candy Co., Grand Rapids	19.40
Hoekstra Ice Cream Co., Grand Rapids	50.00
W. F. McLaughlin Co., Chicago	9.78
Wilson & Co., Grand Rapids	10.11
A. L. Joyce, Grand Rapids	15.80
McCarty Candy Co., Grand Rapids	48.95
Heyman Co., Grand Rapids	123.00
Herposheimer Co., Grand Rapids	50.00
Breen & Halladay Fuel Co., Grand Rapids	9.50
Watson & Higgins Milling Co., Grand Rapids	6.25
J. P. Graham, Grand Rapids	9.30
Karavan Coffee Co., Grand Rapids	2.55
C. W. Stehouwer, Grand Rapids	4.95
H. J. Ringold, Grand Rapids	70.00
G. R. National Bank, Grand Rapids	35.00
De Jaeger Fuel Co., Grand Rapids	9.00
Mr. Nagelkirk, Moline	6.00
Henry Meyer, Grand Rapids	1.40

Jan. 5. On this day were received the schedules, order of reference and adjudication in bankruptcy in the matter of Fred H. Kinney, Bankrupt No. 2618. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of the village of Evart and is a teacher by profession. The schedules filed list assets of \$3,923.64, of which \$400 is claimed as exempt to the bankrupt, with liabilities of \$5,320.23. The first meeting has been called

for Jan. 19. A list of the creditors of the bankrupt is as follows:

Village of Evart, taxes	\$ 105.19
Evart State Bank, Evart	1,764.37
William Helbeck, Evart	500.00
First National Bank, Manistee	1,000.00
Mrs. Emily Jane Kinney, Ithaca	1,200.00
P. F. Collier, Detroit	28.00
Fleming Shoe Co., Evart	15.36
Turner Auto Co., Evart	11.90
Judson W. Roe, Evart	15.90
Evart Milling Co., Evart	23.00
Harry Richardson, Evart	9.70
G. W. Corey Co., Evart	40.00
Geo. Andrus, Evart	3.00
Adrian De Windt, Evart	132.89
W. J. Percival, Evart	3.85
C. A. Hooker, Evart	3.75
Village of Evart	4.95
Highland Park General Hospital, Highland Park	165.00
Dr. F. C. Witter, Detroit	150.00
Miss Nilson, Detroit	33.00
F. S. Kinney, Ithaca	50.00

In the matter of Edward L. Hooker, Bankrupt No. 2603, the funds for the first meeting have been received and the first meeting has been called for Jan. 20.

In the matter of George Meyers, Bankrupt No. 2613, the funds for the first meeting have been received and such meeting has been called for Jan. 20.

Jan. 5. On this day was held the first meeting of creditors in the matter of John D. Martin Furniture Co., Bankrupt No. 2608. The bankrupt was present by Mr. Martin and by attorneys, Travis, Merrick, Warner & Johnson. Creditors were present in person. Claims were proved and allowed. Clare C. Nevers was appointed trustee and the amount of his bond placed by the referee at \$1,000. Appraisers were appointed. The

meeting was then adjourned without date. Mr. Martin was also sworn and examined without a reporter.

Mills To Begin Price Making.

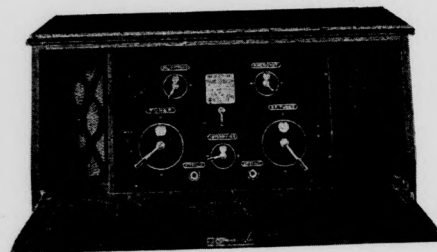
Woolen mill men and selling agents are about ready to go into the study of costs and the making of prices on heavyweight fabric lines. Although the argument has again been put forth that there will be "little gained in opening early," the fact that the prices are about to be made is taken to mean that the time around Jan. 19 will see some of the important lines offered to the trade. There is nothing to change the expectation that the American Woolen Company will make its showing about that time. Overcoatings and some of the semi-staple and staple suitings will come first, with buyers working up to fancies which are likely to be opened a week or ten days afterward.

Even a cork when pushed down knows enough to rise again to the top.

Hope is a good breakfast, but it is a bad supper.

SUCCESS depends on—

How well made your set is
Not how many tubes you use



MRC-4 \$150.00

MICHIGAN MRC-4 is America's most beautiful Set. Not only is it the best of the cabinet makers art, but electrically it has no equal.

One stage of radio frequency, a detector and two stages of audio frequency gives you

Distance, Selectivity, Volume

With a tone charm that eliminates all harsh or mechanical notes. You have perfect reproduction.

The Set is equipped with a self contained

Loud Speaker unit and horn, the unit is adjustable. Ample room is also provided for A & B Batteries, and etc.

Other Michigan Models from the MRC-2 two tubes priced from \$32.50 and up.

There is a Michigan for every requirement. Go to your dealer and ask for demonstration.

We will be glad to send you illustrated folder of all models. Write us.

REX RADIO SALES CORPORATION

Grand Rapids, Mich.

Exclusive Michigan Distributors

Dealers write for exclusive territorial proposition.

MICHIGAN RADIO CORPORATION

34 Pearl Street

Grand Rapids, Michigan

FOUR FACTORS

Involved in Cost of Merchandise Distribution.

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 worth-while product, carrying a fair profit, and who has created a market for that product, is likewise entitled to consideration. On staple lines, where goods must be manufactured in advance of the season, he is entitled to reasonable advance orders from the distributors 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 their 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 as well as fundamental conditions of the country as a whole. Fundamentally conditions are sound. Our weakness lies in ourselves.

There are at least four factors involved in the high cost of merchandise distribution: Overbuying, 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.

On Being Ready.

A momentous criminal trial recently concluded in Chicago, during which the lives of two young men were brought into jeopardy. Ten minutes after the judge had given his decision the courtroom spectators upon leaving found that the big crowds outside already knew the decision. A telegraphic flash from the court room had released one of two waiting sets of printed newspapers which had been rushed to the spot. These bore the headline: "Get Life." The other set, made worthless, were headlined: "Hang."

But journalism is by no means the only industry in which it pays handsomely to be forehanded, to be prepared. It pays in any business and in any human endeavor. One of the greatest believers in preparedness this or any other country has ever known was Theodore Roosevelt. It is said to have been largely due to his enthusiasm in this direction, as Assistant Secretary of the Navy, though his chief held an opposite point of view, that Dewey had the equipment for

his coup at Manila Bay, scanty though that may have been. And it was undoubtedly due to Roosevelt's belief in preparedness that this country took its place as a first-class power before the Kaiser's war and has held it since.

A great merchant has said that he could forgive a store which never did anything to attract the crowds to it, but he certainly could never give a clean bill of health to the store which advertised a sale but did not have enough merchandise or enough clerks to take care of the crowds when they came. If as a nation or a business we propose to sit in the limelight, it is our duty to be prepared for every eventuality.

Will Show Light Stocks.

Both wholesale and retail inventories, to be made shortly, are expected to show stocks as being quite low. This would be the natural outcome of the production and merchandising policies which have been followed during the past year. That the "decks are thus clear" is considered a sound situation, particularly in view of the expectations quite generally held that the coming year will be a more active and satisfactory one than in 1924. With the channels of distribution unclogged and manufacturers unburdened with topheavy inventories, any improvement in the consumer demand would be reflected in wholesale trading immediately.

Ideal Location For New Drug Store.

located in our new building at the corner of Third street and Clay avenue, just across from the Hackley Park. A large number of people pass this store every day. The room has a frontage on Third street of 52 feet and on Clay avenue of 51 feet. There is also a basement with a high ceiling, dimensions 29 x 36. Its location directly across from the park, will make it an especially desirable place for a soda fountain. We will rent this space to responsible parties at \$200 per month for the first year and at \$250 per month for an additional four years, making the total term of the lease five years.

Occidental Hotel

Edward R. Swett, Manager
Muskegon, Michigan.

Fancies in Spring Glove Lines.

Fancies predominate in the lines of women's Spring gloves now offered. The varieties of these fancies are many but the outstanding style influence is the glove to fit in with the ensemble vogue in ready-to-wear. The merchandise comprises both silk and cotton gloves. The demand for the former is already starting to get active and will figure largely in the business done before Easter. After that the more staple gloves are held likely to come to the fore. The brighter shades are being featured by manufacturers.

Business Wants Department

Advertisements inserted under this head for five cents a word the first insertion, and four cents a word for each subsequent continuous insertion. If set in capital letters, double price. No charge less than 50 cents. Small display advertisements in this department, \$3 per inch. Payment with order is required, as amounts are too small to open accounts.

For Sale—An up-to-date established grocery business in best small city in Michigan. Building modern and best location in city. Good lease, cheap rent. Reason for selling, have other business. Address Box 68, Grand Ledge, Mich. 780

To Trade—A good farm on trunk line, eighty rods from good town and school, for stock general merchandise or groceries in small town. Address No. 785, c/o Michigan Tradesman. 785

For Sale—The two-story double store, brick building; hot water heated, electric light, living rooms over store, bath, etc. Selling only because of death in family. Also stock of millinery and ladies furnishings. L. M. Robinson, Homer, Mich. 786

FOR RENT—Store 20x60, with forty-foot warehouse, So. Park, Port Huron's factory district. Splendid location for gent's furnishings, boots and shoes. Address Thomas Waddell, 3016 So. Boulevard, Port Huron, Mich. 787

Live Wire Salesman Wanted—One familiar with men's apparel, with record of achievement, and acquainted with Michigan territory. Man who owns and uses his own car preferred. Fine opportunity for right man. Daniel T. Patton & Co., Wholesalers of Men's Wear, 59 Market St., N. W. Grand Rapids, Mich. 788

TO TRADE—Sunkist electric driven pop corn machine, good condition. Will trade for merchandise as I am too busy to operate it. Original price around \$1,000, asking three hundred. What will you trade for it? N. D. Gover, Mt. Pleasant, Mich. 789

For Sale—Or Trade for Stock of Merchandise—120-acre farm, ninety-five acres improved. Thirty acres old seedling, twenty acres new. Large house, hip roof barn with basement, Rockwell windmill. Located 2½ miles from Newaygo. Address A. C. Hayes, Bad Axe, Mich. 790

SPLENDID OPENING for attorney or dentist. Attorney can secure appointment to the office of city attorney. Present incumbent elected county prosecutor. We have for rent in our new bank building strictly modern office. First State Savings Bank, Otsego, Mich. 781

For Sale—A profitable retail grocery. Owner must sell and will sacrifice for immediate sale. Address No. 783, c/o Michigan Tradesman. 783

General store For Sale—Successful general store. Long established business located in town of 1,300 in South Western part of state. In prosperous community of general and fruit farming. Six churches, electric lights, good sewage and water, and an active chamber of commerce. Annual sales about \$100,000. Stock will invoice about \$30,000, including dry goods, clothing, shoes, groceries, and meat market. Address No. 765, c/o Michigan Tradesman. 765

FOR SALE—Established grocery business, including stock and fixtures, in a Western Michigan town 10,000 population. Address No. 778, c/o Michigan Tradesman. 778

WANTED—Set of drug store fixtures, including good soda fountain, cigar and wall cases. No junk wanted. Address No. 774, c/o Michigan Tradesman. 774

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

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

Rumford
THE WHOLESOME
BAKING POWDER

WHY the Grocer benefits: Because Rumford combines Purity, Economy, Dependability with Nutritious Phosphates, and produces the most delicious, wholesome foods! It pays to sell goods that give satisfaction.

GSC-1-25



RUMFORD CHEMICAL WORKS, : : Providence, R. I.

MOTOR TRANSPORTATION.

Valid Reasons Why It Should Be Restricted.

JUNKING OF M. & N. E.
WOULD HIT FARMING?
UTILITIES BODY TOLD.

Lansing, Jan. 5—Farmers from the territory tapped by the Manistee and Northeastern railroad today appeared before the State public utilities commission to protest against the abandonment of the line. They asserted that to deprive them of railroad transportation would work irreparable damage to the agricultural industry. The hearing will be continued Tuesday.

The bondholders of the road appeared before the commission some time ago and asked for permission to cease its operation. They asserted they were losing money rapidly.

In a recent issue of a popular weekly Edward Hungerford, a writer who has achieved more than a passing reputation as an analyst of transportation problems, asked the question:

"What of the American Highway?"

The same question is in the back of the mind of every taxpayer, although it must be said that the thought of the analytical writer and that of the taxpayer spring from opposite sides of the question that has become one of our greatest problems of government.

From the point of view of the analyst the proposition is stated from the viewpoint of the manufacturer and the business man who is seeking to advantage his own convenience. It is apparent from a careful study of the article in question that the economics of the question are lost sight of in a study of conditions which the pressure of individual shippers constantly exert for individual advantage in transportation.

The writer in question concludes, rather sketchily, it must be said, that because motor transport on the highways of the country has grown amazingly in the years since the war, when it had its first real test as an aid to an over-burdened rail transport, that the business and industry of the country has decided to turn to motor transport, regardless of its effect upon the long established and more or less efficient railways. Also regardless of the enormously increased cost to the general taxpayer, who will be asked to build the highways to accommodate the motor traffic resulting, if the railways are to be abandoned.

From the point of view of the taxpayer the appropriation of the highways which his money has built, and which his money is largely maintaining, by the common carrier truck and bus is something to kick about. The taxpayer is aware of the fact that, in theory at least, he is building these highways for his own use. Their appropriation to the use of common carrier motor vehicles is something which the taxpayer has never consented to; he has never been asked to consent to such use. The trucks and the busses have simply appropriated the public highways to their own use, for the purpose of making money. That is a use which is not contemplated in the law.

The thought comes to the taxpayer: "Why should I continue to build more and more expensive roads, and dig deeper every year into my tax pocket to maintain those roads, to have them handed over to anyone who chooses to make them his place of business? My use of the road is that which the road was designed for—the transportation of my own goods and chattels and of my own family, and friends, not for hire, but for my own pleasure or profit. Why should I continue to furnish this means of starting in business to every Tom, Dick and Harry

who chooses to start in the business of carrying other people and their goods?"

It is a perfectly logical and reasonable question, and one which the taxpayer is beginning to ask insistently. It is well established in law that common carrier use of the highways is not such use as is usual and ordinary. The principle is well defined in a decision of the West Virginia Supreme Court of Appeals (W. Va. 85 S.E. 781), in which it is said:

The right of a citizen to travel upon the highway and transport his property thereon, in the ordinary course of life and business, differs radically and obviously from that of one who makes the highway his place of business and uses it for private gain. The former is the usual and ordinary right of a citizen—a common right—a right common to all; while the latter is special, unusual and extraordinary. As to the former, the extent of legislative power is that of regulation; but as to the latter, its power is broader; the right may be wholly denied, or it may be permitted to some and denied to others, because of its extraordinary nature. This distinction, elementary and fundamental in character, is recognized by all of the authorities.

Knowing this principle of universal law, the taxpayer is justified in asking why he should continue to be forced to provide the means for this immense expansion of motorized common carrier traffic on the highways.

As the situation now stands in Michigan, what amounts to a franchise is granted to any motor vehicle common carrier, at the pleasure of the Michigan Public Utilities Commission, the power having been granted under the provisions of Act No. 209, P. A. Acts of 1923. In the opinion of able lawyers this is in contravention of the Constitution of the State of Michigan, which, under the head of "Use of the Streets by Public Utility Companies (Sec. 28) reads:

No person, partnership, association or corporation operating a public utility shall have the right to the use of the highways, streets, alleys or other public places of any city, village or township for wires, poles, pipes, tracks or conduits, without the consent of the duly constituted authorities of such city, village or township; nor to transact a local business therein without first obtaining a franchise therefor from such city, village or township. The right of all cities, villages and townships to the reasonable control of their streets, alleys and public places is hereby reserved to such cities, villages and townships.

This language is plain and unmistakable. It means that before common carriers may legally make use of the highways in the carriage of people and goods for profit, a franchise must first be secured from the people of the cities, villages and townships into or through which the route of the proposed transport line may run. That a common carrier is a public utility will not be denied.

It is plain from this that the Legislature exceeded its authority in authorizing the Michigan Public Utilities Commission to grant what amounts to a franchise, in granting permits to certain common carrier motor trucks and motor busses. The legislature is without power to grant a franchise of this nature, or to delegate that power to any body or official of the State.

When the Legislature was considering the enactment of a statute in regulation of common carrier motor use of the highways, consideration was given to the economic factor of sufficiency of transportation facilities already existent, the phrase employed in Sec. 1 of the act being as follows:

Section 1. After thirty days from the effective date of this act, no person, firm or corporation shall engage or continue in the business of transporting persons or property, by motor vehicle, for hire, upon or over the public highways of this State, over fixed routes or between fixed termini, or hold themselves out to the public as being engaged in such business, unless and until they have obtained from the Michigan public utilities commission a permit so to do, which said permit shall be issued in accordance with the public convenience and necessity and shall not be assignable; PROVIDED, that this act shall not apply to carriers operating exclusively within cities or villages.

The emphasized phrase is particularly

called to attention. It is the form commonly used in the statutes of all of the states which have passed regulatory laws. It has been almost universally interpreted to mean that in considering the application of a motor carrier for a permit, the regulatory or licensing body shall take into consideration existing transportation facilities, and if such existing facilities are found to be reasonably sufficient for the needs of the communities served, it is withholding the power of the regulatory body to deny the application.

The Michigan Public Utilities Commission, however, went outside all precedent in finding a definition of this phrase. It declared that the legislature meant that in determining the sufficiency of existing transportation facilities the commission was to be confined entirely to the sufficiency of motor transport then in existence. In this view the Michigan Supreme Court coincided.

The effect of this decision has been to establish motor bus and motor truck transport lines in competition with existing lines of railways, serving the same communities. The economic effects are beginning to be felt, disastrously. The short lines of railway, the lines serving local communities exclusively, are slowly dying. The application of the bondholders to abandon the Manistee and Northeastern railway and tear up the rails, selling the scrap and equipment at its salvage value, is now on hearing before the Michigan Public Utilities Commission, as is shown by the news dispatch reproduced herewith.

What will the abandonment of this railway mean to the people now being served by that railroad, however inadequate that line may now be?

"They (the farmers along the line) asserted that to deprive them of railroad transportation would work irreparable damage to the agricultural industry."

That is what the farmers along the line of the Manistee & Northeastern Railway think of it.

What do the manufacturers and the business men of the more populous sections of the State think will be the result of the abandonment of the short lines of electric railways now serving them?

The conviction is forced upon us that they have not done any real thinking on the subject. Both merchants and manufacturers have been concerned only with the personal advantage to be gained by the employment of motor transport, taking traffic which could be carried by the railways. Personal convenience has ruled, rather than the convenience and necessity of the whole community.

Notwithstanding the increasing traffic of motor bus and motor truck (increasing, that is to say, only where hard surfaced roads provide the right-of-way upon which it is possible for them to operate) motorized transport on the highways is as yet carrying but a small fraction of the total traffic of these communities.

Take the business of the Grand Rapids, Grand Haven & Muskegon Railway as an example, and by and large it is more prosperous than any other of the short line electric railways of the State. The passenger business of this road has steadily declined since the incidence of concrete roads connecting Grand Rapids and Grand Haven and Muskegon, due to the increasing number and use of the privately owned automobile. That is a condition which gives the railway management no room for complaint; the owner of an automobile is free to use his motor in his own service of transportation, even though he may know that it is more costly than to ride on this railway.

In the eleven months ended November 30, 1924, this railway carried a total of 615,294 revenue passengers. In

the same period of 1923, the number was 761,575; in 1922, it was 820,213; in 1921 it was 927,377; in 1920, the peak year of the passenger business on this road, it was 1,281,210.

This decrease in number of passengers carried is coincident with the increase of privately owned automobiles, as before suggested, except that within the past eleven months there has been a further decrease caused by the starting up of lines of motor transport, on routes between Muskegon and Grand Rapids, and Muskegon and Grand Haven, both of which routes are parallel to the lines of this railway and whatever traffic is carried in these busses is taken from this railway.

This is a very vital loss of revenue to this railway. It is bringing appreciably nearer the day when the gross earnings will not be sufficient to pay the operating costs, and interest on funded and unfunded debt, to say nothing of a profit to the stockholders. If there were any lack of service on the part of the railway the granting of competing motor transport might be justified. But the Michigan Public Utilities Commission is on record as saying that the service offered by this railway is sufficient to the necessities and conveniences of the communities served. Motor transport is, therefore, merely an additional service which is not necessary to the welfare of these communities.

The loss in freight revenue is more serious yet than the loss of passenger revenue. The common carrier freight trucks, averaging about one ton to the trip, have taken from this railroad not less than 5,500 tons of freight in the period under consideration. That is to say, the railway carried that amount less of freight for the period than in the same period of the year previous. This loss is directly attributable to the incidence of concrete highways and the springing up of common carrier motor truck lines.

What the business man and the manufacturer needs to do is to give some thought to the economic effect of the abandonment of the railways upon business in general. He needs to view the matter from the standpoint of the community as a whole, and not, as at present, from the present advantage or profit to himself alone.

Some there are (and there are more than a few) who say: "The railways are doomed. Motor transport is here to stay and it will succeed to the business of the electric railways, just as the electric railways succeeded to the local business of the steam railroads."

And that, of course, is the opinion of one who has no real knowledge of the facts. Motor transport is here to stay, most certainly. It has a place to fill and it should be confined to its proper sphere. If placed upon its proper foundation as an auxiliary to existing rail transport, in some instances perhaps replacing inefficient or unnecessary lines, where the traffic is not sufficient to decently support a railway, the present system of bonusing motor transport may be economically sound. But to say that for all local transportation the motor should replace the rails is to disregard the fundamental factor of economy. Competitive business is not able to do this.

And in citing the succession of the electric railways to the local business of the steam railroads it should not be forgotten that the electric railways entered the field upon the same basis as the steam roads. That is to say, they purchased land for a private right-of-way, built their own highway, and have since maintained that highway, paying the cost out of earnings instead of out of taxes, as is the case of motor transport. If the electric railways succeeded to the local business of the steam roads, they did so because they were able to furnish the service at a less cost than was possible for the steam road.

To be exactly fair in our comparisons of steam, electric and motor transport, therefore, the motor must purchase the land for right-of-way, build its own highway, and maintain that highway out of earnings, not out of taxes as at present. If then the motor is able to furnish the service of transport at a less cost than the steam and electric railway, the case of the motor will have been proved, and only then.

The question then recurs to the state of mind of the taxpayer. How long will he be content to continue the present subsidies to motor transport, which apparently enables the motor to furnish a service in competition with the rails?

F. K. George.