

The Year's Farewell

Let laughter, song and merriment
Within these walls resound.
And in my passing let no trace
Of aught save joy be found;
For I have lived my destined span,
My given task is done,
The coming year shall carry on
The work I have begun.
And as I merge into the past,
Full happily I know,
Upon the base that I have reared
A structure vast will grow.

But you who know no measured span
Save that decreed by Fate,
Could you pass on with like content
Unto the outer gate?
Is all so ordered and arranged,
That those you leave behind
May carry on your tasks undone,
Your half-hewn pathways find?
Are those you love so guarded that
Another fading year
Could find them free from want and care
With you no longer here?

The new year dawns—resolve and act,
Go—order all things so,
That though your guiding hands be stilled
Your work shall onward go.
That come what may your dear ones all
Shall dwell in deep content,
Protected by that fuller care
Your love and foresight lent.
Thus will your heart be filled with peace
Thus will your pathway clear
Of all the shadows that could mar
A Happier New Year.

Emanuel G. Frank.



*To Dealers—
If you are not
now handling
Stanolax
(Heavy)
let us send
you informa-
tion about this
popular min-
eral oil.*



Stanolax Relieves Constipation

It is a fact generally recognized by physicians that constipation is the most prevalent of all human ills. Constipation is doubly dangerous, because it not only floods the system with poisons which should be eliminated through the bowels, but it also reduces the resistance to contagion and infection.

At this time of the year, constipation is especially common. Few people take enough exercise in the open air during cold weather, and most people eat an excess of concentrated foods. Lack of exercise and the eating of concentrated foods are among the most common causes of constipation.

The best way to prevent constipation is by the use of Stanolax (Heavy). Stanolax (Heavy) is a pure white mineral oil which lubricates the intestines, enabling them to eliminate the waste matter promptly and easily, thus doing away with the possibility of intestinal poisons passing back into the system.

Stanolax (Heavy) does not excite the bowels to sudden and unnatural action, as do cathartics and purgatives. It simply enables them to function normally. It leaves no ill effects, and is not in any sense habit forming. Within a short time the dosage may be decreased, and in most cases, eventually discontinued.

Standard Oil Company
[Indiana]

MICHIGAN TRADESMAN

Forty-fourth Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 29, 1926

Number 2258

MICHIGAN TRADESMAN

E. A. Stowe, Editor

PUBLISHED WEEKLY BY
THE TRADESMAN COMPANY
GRAND RAPIDS, MICHIGAN

(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.

Subscription Price.

Three dollars per year, if paid strictly
in advance.
Four dollars per year, if not paid in
advance.

Canadian subscription, \$4.04 per year,
payable invariably in advance.

Sample copies 10 cents each.
Extra copies of current issues, 10 cents;
issues a month or more old, 15 cents;
issues a year or more old, 25 cents; issues
five years or more old 50 cents.

Entered Sept. 23, 1883, at the Postoffice
of Grand Rapids as second class matter
under Act of March 3, 1879.

GOOD WILL AMONG MEN.

To men of good will, the pledge which the New Year recalls was made. And by all signs the area of good will is being greatly extended. At any rate, the machinery is being got ready by which the good will on earth can get itself made effective. It is like the whirling wheels that the Prophet Ezekiel saw in his vision: wheels that were mounted upon by the cherubim but were motionless unless the spirit of the living creature moved them. "When the cherubim went the wheels went beside them." So the spirit of good will is the essential thing; but without the wheels, full of eyes as the prophet saw them—that is, the organization for ascertaining the facts, discovering the truth and bringing both sides or all sides to see it—the spirit is unable to "lift up its wings."

Although the Pope's encyclical complains that the name of the Founder of Christianity is passed by in what he calls "shameful silence," it cannot be doubted that the spirit of His teaching is not only more widely moving among men, but is more potent even in assemblies and parliaments where there is no mention of the name of Christ. Men are becoming more aware of the brotherhood which unites them, and hence the danger of conflict is being decreased—the very result in which the Pontiff sees the evidence of the "growth of the Kingdom of Christ." But without some medium of expression and concerted action this awareness is, if not futile, at any rate ineffective. Greater progress has been made in a practical way during the past year than in any preceding year in the history of the world. It is in no sense a materialistic program, even though it will bring material good to mankind. It is carried forward in the spirit of the first Christmas proclamation which recognized a divine power

revealed in peace to men of good will.

Nearly two thousand years ago this proclamation was made. A thousand years later, not a great way from Bethlehem in Judea, a Macedonian Greek Emperor, victorious over the Bulgars, caused his Bulgar captives, some fifteen thousand, to be blinded and divided into hundreds, gave as a guide to each hundred a man deprived of only one eye, and then sent them back to their own capital so that their people might read in their staring faces the omnipotence of their foe. By contrast, these same two peoples, a thousand years later, yield to the advice of the good will resident in the earth and pay to the Bulgars their adjudged fine, instead of blinding them as did Basil the "Bulgar Killer." The planning to reduce armaments throughout the earth, to which President Coolidge has thrown the weight of his influence, may be "laistic" in name, but it is a step toward the fulfillment of an ancient Israelitish prophecy and of the hope of Christendom. Peace will come universally if there is but an effective means for the expression of the good will that there is already among men.

PLAIN HUMBUG.

Attempts to procure the enactment of the so-called Truth-in-Fabric bill by Congress having failed, a substitute measure has been presented by Senator Smoot of Utah. The purpose back of the original measure was avowed to be the securing of higher prices for domestic wool by compelling the labeling of textures and garments so as to show the respective percentages of new and reworked wool used in them. The implication was that goods made wholly of new wool were the better, which is not true in fact, as has been repeatedly shown. A snag that was struck early was that there is no way, once a fabric has been woven, of showing whether the wool used in it was new or reworked. This would open the door to unscrupulous manufacturers to compete unfairly with those who were honest. Senator Smoot's measure follows to some extent one introduced by the late Senator Lodge of Massachusetts a few years ago, which, in turn, was based on the British Merchandise Marks Act. The latter is directed against misbranding and misrepresentation of all kinds of goods. In the Smoot bill, however, are special provisions about wool and woollens borrowed from the discredited truth-in-fabric concoction. The inspiration for part of this is apparently the agitation by a minor manufacturer of woollens who organized himself into an alleged "Sheep and Wool Bureau," since use is made of the term "virgin wool," which is his trade mark. The exposure of the advertising purpose helped to

defeat the proposition before, and it is likely to do the same again.

HOLIDAY TRADE HEAVY.

Now that Christmas is past, there is an end to the rather hectic buying at retail which marked the last fortnight in all parts of the country. The relief will be appreciated by overworked sales forces in the stores, no matter how it will strike the owners. Reports are pretty nearly unanimous that the sales totals exceeded those of a year ago. Staples will now appear more among the offerings to retail customers, and clearance and white sales will figure in the features at the beginning of the new year. From all accounts, the volume of goods to be offered at the clearance sales is not overlarge, owing to the cautious buying policy pursued by the retailers, and the latter have been in the market trying to get extra merchandise for their purpose. Garment manufacturers and jobbers of dry goods are looking forward to a good season's business after the turn of the year. The former have their spring offerings ready for the most part and are awaiting the orders of retail dealers. Jobbers are not prepared to do much venturing until after the expiration of the inventory period. The primary markets, in turn, are awaiting the action of the wholesalers, which is expected to materialize within the next three weeks or so. Certain lines of goods are available in quantity and some others have already been ordered in advance in sizable volume and may later on be rather scarce. So far as surface indications show, the promise for the new season remains favorable.

WOOLS AND WOOLENS.

Not a great amount of business is going on in wool at present. The mills appear to be well supplied for their immediate needs and are not at all anxious to secure surplus stocks. As special varieties are needed they are purchased, and there is nothing to be gained by trying to forestall the future, because the supplies are ample. The wool clip of 1926 is estimated at 3,024,500,000 pounds, which is over 26,000,000 pounds in excess of that of last year. The Australian output 1925-1926 made a new record of 2,370,000 bales and that of New Zealand was 585,900 bales, about 5,000 bales below the 1925 clip. The 1926-1927 output of both countries is expected to show an increase over the preceding year. Larger production is also expected in all the other principal wool-growing countries. Just now the goods market is seasonally dull so far as new business is concerned, but the mills continue active on old orders. Reorders from manufacturing clothiers are expected to show up in the course of the

next fortnight for spring fabrics. Considerable has been done already on weaves of the tropical varieties. Heavy-weight business is expected to be delayed somewhat except on overcoatings. In women's wear textures orders have almost ceased for the time being. The general disposition of the cutters-up is to postpone buying as long as possible. Now that the labor troubles are disposed of, the chances are that the orders, when they do materialize, will come with a rush.

In three successive speeches Senator Heflin has pointed out that the country is going to the dogs. With a courage equal to his intelligence, he has fearlessly assailed the police of Washington, the Department of Justice and the Secretary of the Treasury and declared that they are all more or less cognizant of a plot to compel the bootleggers to raise \$2,000,000 to repay Secretary Mellon for money he had loaned to the National Republican Committee. While the Senators, even those of his own party, listened with dismay, none but Secretary Mellon attempted to reply. The Secretary characterized Senator Heflin's speech as "delirium," but a better characterization would be plain idiocy. Having exposed and silenced the Department of Justice and the Treasury Department, the Senator next attacked the Supreme Court. In some way which Mr. Heflin cannot understand, the Supreme Court has fallen into the pernicious practice of hearing cases in order, when it should put the cases in which the Senator is interested on top. Lawyers practising before that court will oppose any change on the ground that their cases are of importance to those concerned. They will even contend that an orderly procedure is desirable in the administration of justice. The Senator brushes these reactionaries aside and declares he believes in constructive criticism even of the Supreme Court. On this he is willing to stand or fall—but it is hard to see how he can fall much further in public estimation, because he has proved to be one of the smallest men who ever occupied a seat in the Senate.

In China a person of means employs a physician on a life-time basis. The doctor assumes the burden of keeping his charge in health and "inspects" his patient from time to time to see that there is no sign of depreciation. If the charge falls ill it is the doctor's loss. In America we operate on a plan the exact opposite. We seldom see a physician unless we are ill or injured, and when we are afflicted it is the doctor's gain and not his loss.

Learn to discuss without arguing and you have gone a long way toward friendship.

IN THE REALM OF RASCALITY.

Cheats and Swindles Which Merchants Should Avoid.

Caledonia, Dec. 11—Will you please advise me as to the Metrodyne Radio Co., of Chicago, whether or not they are a reliable company? They advertise to return your money, if after thirty days trial you are not satisfied with the radio. These radios are made by the Metro Electric Co., 2161 North California avenue, Chicago.

I will appreciate any information you can give me concerning this.

Harold Kaechel.

Our reply to this enquiry was as follows:

We have succeeded in getting a report on the Chicago house you contemplated doing business with. The report is a very bad one. So much so, that we are sure if you ever had any dealings with the house you would be eternally sorry.

Besides the fact that the Chicago house has no capital, no credit and no standing with the trade, you would receive no service in dealing with the Chicago shysters, and without service, you would be utterly helpless.

We think you can secure a satisfactory instrument from Wenger & Clemens or any other dealer at Caledonia who makes a specialty of radios. You will then have someone to give you service, which is the main thing in the radio business.

The Chicago correspondent of the Realm has this to say of the matter:

The subject company is operated by L. and M. Mandel, who have incorporated the company for \$10,000.

These two individuals went into bankruptcy several years ago, with liabilities in the amount of \$30,000 and they have never paid any of their debts.

This present company is operating a small radio factory which they allege is producing 300 radios a day (supposedly selling at \$100). We are unable to state whether or not that statement is authentic but we do know that the concern refuses to give out any information, not only to this Bureau, but to other financial agencies who might have occasion to be interested in their transactions.

They are not recognized as members of the Radio Manufacturers Association of this city.

Chicago Better Business Bureau.

The Treasury Department warns of a \$10 counterfeit note in its circular letter No. 588.

The counterfeit bears the name of the Federal Reserve Bank of Boston; series of 1914, check letter "F," face plate No. 176, back plate No. 1096, John Burke, Treasurer of the United States; A. W. Mellon, Secretary of the Treasury; portrait of Jackson and the specimen at hand is stamped with serial number A74356177A which has been retouched by hand with dark blue ink, the first and final seven showing evidences of having been formed by hand.

It is printed from photo-mechanical plates on two pieces of paper between which imitation silk threads have been distributed.

Notice comes from the Postoffice Department of three new counterfeit bills in circulation, two of which are extremely deceptive, while the third is a rather crude piece of work. The two excellent samples of the counterfeiter's art are a \$50 gold certificate and a \$10 gold certificate, while the other note is a \$20 Federal Reserve

note. The \$50 gold certificate is of 1922, check letter C face plate No. 161, signatures H. V. Speelman, register of the treasury; Frank White, treasurer of the United States, and bearing a portrait of Grant. This counterfeit is printed on bleached genuine paper from etched plate retouched by hand engraving in such a manner as to make it a dangerous piece of work. Wavy lines appear behind the corner numerals in the bottom medallions on the face and also in the background of the legend on the back. In the portrait, the crosshatch work is defective and Grant's name in the panel base is almost indistinct. Between the final 4 and the serial number there is a space of about half an inch.

The other dangerous counterfeit, the \$10 gold certificate, is of the series of 1922, check letter H, face plate No. 174, signatures H. V. Speelman, register of the treasury, and Frank White, treasurer of the United States, with portrait of Michael Hillegas. This is an exceptionally well-perfected photographic reproduction on two pieces of paper without threads or any like attempt to imitate silk fiber. The counterfeit, however, is nearly one-quarter of an inch shorter than the genuine and the generally reduced size is reflected in all the important details, with respect to numerals and lettering on both face and back. The back is developed in a bright orange tone.

The other counterfeit, the \$20 Federal Reserve note, is on the Federal Reserve Bank of Cleveland, and is of the series of 1914, check letter A, face plate No. 151, back plate number indistinct, looks as if it might be 837, signatures, Frank White, treasurer of the United States, and A. W. Mellon, secretary of the treasury, with portrait of Cleveland. This counterfeit is printed on two pieces of paper from zinc plates and there has been no attempt to imitate silk fiber.

Abraham Kritzer, Arthur Kritzer, Augusta Kritzer and Clara Kritzer, of New York City, are required by the Federal Trade Commission to discontinue false and misleading advertising in connection with the sale of furniture at retail.

The respondents have conducted their business under various names and at various addresses in New York City, such as "Furniture Manufacturers' Warehouse," "Furniture Manufacturers' Auction Outlet" and Grand Rapids Salesrooms." At present they own and operate the Grand Rapids Furniture Company at 162 West 23d street, and Kritzer's, Inc., at 120 West 23d street. Both of the businesses are under the management of Abraham Kritzer, as is also the Chelsea Auction Rooms through which respondents purchase furniture for their business.

The Commission found that the respondents, through newspaper advertising and general display signs, represented that all furniture sold by them was genuine Grand Rapids furniture manufactured in Grand Rapids, Mich.; that they were the manufacturers of the furniture or that they were factory representatives, and that the furniture was being sold at manufacturers' prices. These representations, the

Commission found, were false and misleading inasmuch as the respondents have no connection with furniture makers of Grand Rapids. Furthermore, it was found that the respondents' stock contained only an inconsequential amount of Grand Rapids furniture.

According to the findings, Grand Rapids furniture enjoys a high reputation and good will among the purchasing public and the foregoing practices of the respondents resulted in a deception of the public and injury to the good will and business of Grand Rapids furniture manufacturers and are unfair to respondents' competitors who truthfully advertise their furniture. These unfair practices, according to the findings, also diverted business from manufacturers in competition with respondents, who sold direct to the consumers.

In advertisements in the Pathfinder and other periodicals J. B. Buchanan & Co., a corporation of Fort Worth, Texas, used free lot offers to secure prospects for a real estate scheme to which the Post Office Department closed the mails under date of Nov. 19. If a reader of this advertisement responded to the invitation to rearrange the letters l-o-v-e-r-s-t-o-e to spell the name of a president of the United States, he was awarded a lot 20x100 ft. in Finlay, Texas, which the advertiser described as the coming rival of Amarillo. The cost of a warranty deed and a transfer charges was but \$9.85. The suggestion was made that \$5.00—or only \$1.00 be sent as a "good faith deposit" in the event that \$9.85 was not immediately available. The recipient was also advised that the adjoining lot might be purchased for \$100, giving a total frontage of 40 feet. Numerous follow up letters hinted of oil developments while specifically denying any direct knowledge of oil or gas on the property. The facts back of this alluring presentation were that Finlay, Texas, is a flag station consisting of a railroad station, two stores, three filling stations and the houses of some score of inhabitants, chiefly railroad employees. Once more the analysis of a free lot scheme indicates that real estate or other offers, baited with puzzles, free lot offers and the like seldom signal a straightforward business transaction.

The Cunningham Co., 189 West Madison street, Chicago, has been denied the use of the mails by the Post Office Department because of the manner in which it unloaded quantities of merchandise upon unsuspecting women. This action is timely in view of the prevalence of so many very plausible, country-wide home-work schemes designed to exploit credulous housewives.

Charles Cunningham and his daughter, Mrs. Florence Leis, were the principals in this scheme. Under the representation that remitters would be employed by them to address and mail advertising circulars, they collected money for "Cunningham Rayon Silk Lingerie." The company's classified advertisements appealed to a number of women at home, anxious to add to

the family income. One of their "Female Help Wanted" newspaper advertisements is quoted:

"Address envelopes, earn \$18-\$50 weekly spare time at home. Working outfit free. No experience. Cunningham Co., 189 West Madison street, Chicago."

In the form letter sent by the company to those who replied:

1. The work was described as addressing and mailing advertising circulars for "rayon lingerie."

2. \$18-\$50 a week was quoted as earnings possible if instructions were followed.

3. It was necessary, however, to order a sample garment at from \$2.95 to \$4.50 from the company to obtain a supply of circulars, instructions, etc., for doing the work. This cost would be refunded when \$15 had been earned "according to the rate of pay contained in the instructions." Only after the remittance for the garment had been made, was it disclosed that the rate of pay depended upon sales resulting from the circulars and not upon the volume of addressing.

The company owns no factory, as the advertising implied. "Rayon silk" is a misnomer. Rayon is the name of a fabric made of vegetable fiber; silk is a product from the cocoon of the silk worm. A combination of these terms has no definite meaning for the consumer. As for the language: "Earn \$18-\$50 weekly," the investigation indicated that a total of \$12 had been paid by the company to "addressers."

We have pretty well learned the lesson of a safe and sane Fourth of July, as the steadily falling death lists after that holiday indicate. But too few of us give any serious thought to freeing Christmas from some of the perils that attend its celebration. Most of these arise from fire. The lighted candle, the cheap electric toy, the cotton whisks of Santa Claus, the accumulated debris of paper and packing, all these are sources of danger which should not be neglected. The Tradesman has provided a set of rules for fire prevention that may well be scanned by everyone who wishes the holiday to be happy instead of leaving behind it memories of destroyed property and perhaps even lives. All the rules are simple. They call for nothing more than the exercises of common sense and a few minutes' time, which may well be spent in the cause of safety. A bucket of water or a fire extinguisher near the tree may prevent serious trouble, although it is better still to remove beforehand any possible causes of a conflagration. Much of our celebration of Christmas has come down to us from other times when rooms were larger and the congestion of human beings not so great. Dangers that menace scores in crowded apartment houses were as nothing in separate dwellings, although there were a good many fires even then that might have been prevented. It may seem out of keeping with the spirit of the season to drag in a lugubrious warning of this kind, but when a few minutes' exercise of ordinary intelligence will assure a safe Christmas it is time well spent.

Business Sentiment Has Undergone Change For Better.

Just what has happened in the last thirty days to brighten the business outlook for 1927 may not be apparent but the fact is that sentiment since early in the fall has undergone a change. Leaders in industry and executives of the prominent railroads who declined to comment on the prospects for the coming year a month ago, saying, confidentially, that they were puzzled over the future, now in some conspicuous instances express their views more freely. The forecasts for 1927 that appear in the next few weeks will breathe a confidence in industry that would not have permeated the same compilation if the contributions had been offered one or two or three months ago.

Even at the present time leaders frankly say that the country should not expect indefinitely to set up new high records and that in the year to come industrial activity may fail to equal the unprecedented pace established in 1926 but no longer do the authorities fear anything more than a normal and mild recession. When commodity prices started downward more than a year ago the recession was looked upon as a sign of shrinkage in business profits. It had always been so. But now leaders know that in the face of a declining price level business was able this year to accumulate more profits than ever before in any peace-time period.

In similar fashion not a few economists now reckon that a moderate contraction in the activity of certain key industries might be beneficial in the long run. Stabilization more than new high records is what industry needs to assure good times over a long period. If overproduction here and there can be prevented and if the present general level of business can be fairly well maintained without any serious readjustments, that is desirable in the opinion of the conservative leaders. That business will continue good into the new year is a confident expectation both of the business leaders and economists, however, as they now write.

Several things doubtless have influenced sentiment in the last month for the better. Declaration of a 40 per cent. stock dividend by the Steel Corporation came as a surprise to the financial district and for that reason its effect on general sentiment has been all the more powerful. No event of the month has induced more optimism than this act of the Steel directors. The very movement of the stock market to a higher level and the increased activity undoubtedly have, as always, contributed in no small way to the improvement in sentiment. Whether the brighter outlook is sentimental or is based on a fundamental change in statistics is something that the forthcoming annual surveys should help to answer.

Paul Willard Garrett.

[Copyrighted, 1926.]

A Few Epigrams on Trade.

The merchant who cuts costs at the expense of cut trade will have about as much success as the economist who

fed his horse shavings to save on feed bills.

The merchant who thinks his advertising bills are an expense has about the same chance for winning out as a peewee in a battle with an eagle. Good advertising is an investment.

There are 450,000 known insects, and when a fellow has got real well acquainted with the chiggers he doesn't really care about meeting any of the rest of the bug family!

The wise merchant is he who sits down and digests his merchandising journal. Unless his dome is all solid bone there is a chance for some idea to break into his incubator where helpful germs of better business are at work.

Faults are like weeds. If you don't pull 'em by the roots they'll multiply and choke the good out of you.

The busy man who is too busy to

After all, life is just one grand scramble from the baby buggy to the hearse.

The buying power that makes big good is in the masses and affords the reason why little Johnny Advertising believes in the newspaper for quick action.

Change in Sales Methods of Shredded Wheat Co.

An announcement of interest to the grocery trade is made by Proctor Carr, Vice-President in charge of sales of the Shredded Wheat Co.

It states that Jan. 1, 1927, Shredded Wheat Sales, Inc., will sell the entire output of the Shredded Wheat Co., except the products manufactured by the Pacific Coast Shredded Wheat Co., the Canadian Shredded Wheat Co., Ltd., and the Shredded Wheat Co., Ltd.

The new company will be represent-

Shredded Wheat Co., stated that the new company in England known as the Shredded Wheat Co., Ltd., has been most successful in its operation and sales during 1926. J. W. Bryce, well known among the grocery trade in this country, is the Managing Director.

Each of the four units of the Shredded Wheat Co. has made increases in sales during the current year.

Local Necrology Record of Noted People.

The old year has taken its toll of those prominent in the business, industrial and financial life of the community. Among those for whom we mourn are:

Jan. 6—Mrs. James H. Campbell.

Jan. 13—Alfred H. Apted.

Jan. 20—Abram B. Knowlton.

Jan. 22—Mrs. Thos. J. O'Brien.

Feb. 12—H. D. C. Van Asmun.

Feb. 16—Thos. F. Carroll.

Feb. 26—Stephen J. O'Brien.

Chas. O. Smedley

Bishop E. D. Kelly.

April 1—Walter C. McGrath.

April 4—Robert D. Graham.

April 6—E. G. Studley.

April 12—County Clerk Edward L. Wagner.

April 29—Sidney F. Stevens.

May 9—Sybrant Wesselius.

May 11—Frank S. Elston.

May 22—Chas. O. Skinner.

May 24—Harry R. Griswold.

June 12—Matthew Lund.

June 23—Eugene W. Jones.

June 30—Chas. P. Foster.

July 12—Jas. W. Spooner.

July 17—Lewis E. Hawkins.

July 22—Michael Colleton.

Aug. 17—Herbert L. Page.

Aug. 26—Christian Bertsch

Sept. 1—Henry E. Crow.

Sept. 24—Jacob Rauschenberger.

Nov. 3—Frederick W. Stevens.

Nov. 11—F. Emery Tuttle.

Nov. 20—John P. Platte.

Dec. 4—Geo. M. Harvey.

Dec. 6—Wm. Judson.

Dec. 18—Tom S. Handley.

Dr. D. Emmett Welsh.

The striking feature about a news story from Chicago relating the efforts of commuters there to bar women from smoking cars is that the movement sounds so completely anachronistic. One's first impression is a feeling of surprise that there are enough men left in America to organize a protest against the presence of women anywhere they happen to wish to be. The more or less renowned effort of King Canute to sweep back the tides looks perfectly sensible and feasible by the side of this reactionary attempt on the part of a lot of mere males to keep women from occupying smoking cars when they feel like it and even from borrowing a light from the men if they haven't any matches handy. It is a lost cause those embattled commuters have undertaken, lost even before the first gun was fired. The saloon is gone as a place of masculine refuge—at least, it is no longer known in its pristine form, and the present variety is open to women, not only in the back room but also at the bar. The barber shop has become a beauty parlor. All, all are gone, the old familiar places.

A Thought for the New Year

It's a mighty good thing, while you're running life's race
Just to pause, as you go, and come face to face
With your conscience, and ask it a question or two.
For it's right you should know what your life means to you.

Have you done things worth while, have you drifted along,
Have you filled it with sighs, have you filled it with song,
Have you helped when you should, have you tried to do right,
Have you struggled for good, or just fought for might?

Have you given your hand to some fellow in need,
Have you sneered at the man who was not of your creed,
Have you been open-hearted and ready to do,
Have you tried to be just, have you tried to be true?

Oh, it's easy to preach and it's easy to tell
Of the other chap's faults—but our own faults, ah, well!
We are cowards at times, and the truth, you will find,
Is a thing we dislike, for it's rather unkind.

But the Past, let it rest. Give a thought of To-day,
And To-morrow, as well, for the Time's growing gray;
Do the things that you should, do the best that you can,
Crown your life with your deeds—be a red-blooded man!

W. Dayton Wedgefarth.

smile through the rush hours will soon hit the trail to more leisure moments.

Over 3,200 slogans have been registered at Advertising's Clearing House, and one grouch of a salesman could put a crimp in the best of the lot.

Little things do count. A starving man on a desert island with a million dollars in his jeans would trade all his wealth for a cheese sandwich.

The mortal who isn't getting real joy out of his job is a misfit, and the quicker he changes jobs the better for the boss and all concerned.

There are 2,500,000 new babies born in the U. S. A. every year—every one a "prospect." No wonder sensible business keeps everlastingly at it along advertising lines.

Speaking of arterial highways, the biggest, broadest and best, right from the old family wallet to the treasury of good business, is provided by good advertising.

ed by the same men who have previously served the Shredded Wheat Co. They have been engaged to represent Shredded Wheat Sales, Inc., as Division Sales Managers. Mr. Carr will be Vice-President and General Manager.

The Pacific Coast Shredded Wheat Co., Oakland, Cal., will continue to manufacture Shredded Wheat biscuit and triscuit and will sell both in the Pacific Coast and Rocky Mountain states. James Traverse will continue as Vice-President and General Manager of this company.

The Canadian Shredded Wheat Co., Ltd., will continue under the same management as in the past. W. J. Wilcox, of Toronto, and Elmer Bratton, of Winnipeg, will represent the company in the East and West, respectively, as Division Sales Managers.

Concurrently with this announcement, A. J. Porter, President of the

MOVEMENTS OF MERCHANTS.

Alma—The Overland-Knight Sales Co. has changed its name to the Ervin Motor Sales.

Manistee—Fred Newman succeeds John Foy in the bakery business at 431 River street.

Traverse City—David L. Wransky succeeds Unger's Grocery in business at 548 East 8th street.

Ann Arbor — The Lutz Clothing Store, (Mrs. Lydia Lutz), has filed a petition in bankruptcy.

Detroit—David Brodtkin has removed his stock of boots and shoes from 3125 Franklin avenue to 10510 Warren avenue, East.

Detroit — Frieda Sobel, dealer in boots and shoes at 8100 West Jefferson avenue, is offering to compromise with creditors at 22 per cent.

Copemish—Leon Conrad, recently of Muskegon, will engage in business here about Jan. 15, carrying a full line of electrical appliances, household articles, etc.

Clare—J. J. Green has leased the Lewis building, next to the post office and will occupy it with a stock of clothing, men's furnishings and shoes, early in February.

Muskegon—The Straayer Drug Co., 6 Francis Smith building, has been incorporated with an authorized capital stock of \$40,000, \$21,000 of which has been subscribed and paid in in cash.

Iron River—The Twin City Fuel & Lumber Co. has been incorporated with an authorized capital stock of \$10,000, all of which has been subscribed, \$4,100 paid in in cash and \$3,000 in property.

Iron Mountain—The Asselin Motor Co., 710 Carpenter avenue, has been incorporated to deal in automobiles and accessories, with an authorized capital stock of \$10,000, \$5,000 of which has been subscribed and paid in in cash.

Crystal Falls—Wever Bros., Inc., has been incorporated to deal in general merchandise at retail, trade in logs and lumber, with an authorized capital stock of \$5,000, \$3,000 of which has been subscribed and paid in in cash.

* Crystal—The store building and bakery of Albert Stelwagon burned Dec. 27. Loss, \$3,000 on building and \$1,500 on equipment. Insurance, \$2,500. The barber shop of Clare Stone, adjoining the bakery, also burned. Loss on building, \$1,000; contents removed.

Detroit—C. E. Clark's Electric Shop, has merged its business into a stock company under the style of the Clark Electric Co., 10756 Jefferson avenue, with an authorized capital stock of \$100,000, of which amount \$75,000 has been subscribed and \$68,000 paid in in property.

Detroit—The Wayco Producing Co., 2248 West Warren avenue, has been incorporated to produce and deal in petroleum and its products, with an authorized capital stock of 500,000 shares at \$1 per share, of which amount \$100,000 has been subscribed and paid in in property.

Saginaw—A jury in Justice Cement's court returned a verdict of not guilty in the case of Joseph Costardo, local grocery store owner, who was charged with violating the city ordinance prohibiting Sunday opening. The jury

was out twenty minutes. Nine other local grocers face similar charges.

Detroit—The Consumers Delivery Co., 14707 Dexter boulevard, has been incorporated to deal in fuel, ice and building material at wholesale and retail, with an authorized capital stock of 1,000 shares at \$10 per share, of which amount 450 shares has been subscribed and \$4,500 paid in in cash.

Eaton Rapids—This, one of Michigan's oldest cities, has a population of 3,000. In 1836 what is now known as the Eaton Rapids Woolen Mills was established. During its infancy period woollens were spun on old spinning wheels by the few workers employed and garments were woven on hand looms. Establishment of the woolen industry here during the early days of the city really paved the way for eventual growth and expansion, for today Eaton Rapids is known throughout the world as the original home of the woolen industry in the Central West. John B. Davidson, head of the John B. Davidson Woolen Mills, and well known throughout Michigan, is mayor of Eaton Rapids. He is a man with a vision and he sees a bright future for this city. He is certain that eventually the woolen mills industry will expand and will materially increase the size of the city. For many years prior to establishment of his own plant, Mayor Davidson was superintendent of the Eaton Rapids Woolen Mills, which are owned by Horner brothers.

Manufacturing Matters.

Allegan—Baker & Co. has changed its name to the Baker Furniture Factories, Inc.

Detroit—The W. M. Chace Valve Co., 1450 21st street, has increased its capital stock from \$100,000 to \$125,000.

Clawson — The Defiance Metal Weatherstrip Co. has been incorporated with an authorized capital stock of \$10,000, \$1,000 of which has been subscribed and paid in in cash.

Kalamazoo—The Folding Paper Box Corporation, 710 North Burdick street, has been incorporated with an authorized capital stock of \$10,000, \$5,010 has been subscribed and paid in in cash.

Grand Ledge—The Michigan Implement Co. has been incorporated with an authorized capital stock of \$60,000, of which amount \$20,000 has been subscribed, \$136.52 paid in in cash and \$19,863.48 in property.

Howard City — The Howard City Furniture Co. has merged its business into a stock company under the same style, with an authorized capital stock of \$50,000, \$28,000 of which has been subscribed and paid in in property.

Muskegon—The Rudyard Clay Products Co., has been incorporated to manufacture brick and other clay products, with an authorized capital stock of \$75,000, all of which has been subscribed and \$50,000 paid in in property.

Detroit—The Detroit Steel Cabinet Corporation, 2779 West Kirby avenue, has been incorporated with an authorized capital stock of \$12,000, of which amount \$6,000 has been subscribed, \$2,250 paid in in cash and \$3,750 in property.

Detroit—The Parsons Tire Co., 6420

East Jefferson avenue, has been incorporated to manufacture puncture proof tires, with an authorized capital stock of \$50,000, all of which has been subscribed and paid in, \$25,000 in cash and \$25,000 in property.

Detroit — Dickie's Salad Dressing Co., 4246 Second boulevard, has been incorporated with an authorized capital stock of 300 shares class A stock at \$1 per share and 100 shares class B at \$100 per share, of which amount 130 shares has been subscribed and \$3,100 paid in in cash.

Sturgis—The Kant Fall Curtain Rod Co. has merged its business into a stock company under the style of the Kant Fall Manufacturing Co., with an authorized capital stock of \$125,000 preferred and 65,000 shares at \$1 per share, of which amount \$125,000 and 65,000 shares has been subscribed, \$2,500 paid in in cash and \$65,000 in property.

Adrian—The Bond Steel Post Co., through the action of Walter Clement and G. O. Wright, has made an assignment for the benefit of creditors, and George L. Bennett has been appointed assignee for the purpose of closing up the business. When the charter of the company expired in 1925, it was not renewed. It is practically certain the company will meet all its obligations in full. The company has also filed formal notice of dissolution.

Pontiac—The Oakland Motor Car Co. will begin the new year with a production schedule calling for the manufacture of from 9,000 to 10,000 automobiles in January. This is double the production of January a year ago and half, or more than half the peak production for the fall months. There is every indication, say company officials that the year 1927 will be an excellent one. February, March and April production is expected to be increasingly larger than that of January.

Fennville—The Fennville Canning Co. has shut down for the season, after a run for the past six weeks on Keiffer pears. The company had a successful run on white and yellow wax beans, which kept the plant operating at capacity during the season between blackberry and peach packing. The refrigeration plant has enabled the factory to prolong its pack of various commodities. Plans now are being considered for additional warehouse space next year. It is the intention to double the present warehouse capacity of the plant.

Monroe—At the annual meeting of stockholders of the Consolidated Paper Co., to be held January 18, the directors will recommend that the capital stock of \$7,500,000 be increased to \$12,500,000, so that a stock dividend, amounting to 50 per cent. may be declared. The year has been a successful one for the company. The regular 7 per cent. dividend has been paid and will be continued at the same rate on the new issue. The payment of bonuses to faithful employees inaugurated two years ago amounted to \$62,498 during 1926. Approximately 1,500 employees were again presented with life insurance policies for 1927 totalling \$1,685,750. The insurance continues in force when employees are off duty, due

to sickness or other causes. The company with a 500 tons daily production manufactures folding paper boxes, box and binders board, corrugated and fiber shipping containers.

Flour Is Safe and Conservative Purchase.

Written for the Tradesman.

The wheat market has shown very little activity during the past month. Price fluctuations have been confined to narrow limits, and speculation in anything like a large scale has been missing.

There is plenty of wheat in the country, although undoubtedly the most of it will be needed before another crop is produced. The European wheat crop is nearly 150,000,000 bushels short of last year and we have already exported more wheat on this crop than was exported to Europe all last crop year, and their stocks are not oppressive; in fact, Europe will need to continue to buy from us in fair sized quantities.

The Argentine crop is turning out to be one of the largest they have ever produced, but this is not a big factor, as they will harvest about 166,000,000 bushels, not as much as the State of Kansas produces.

Flour buying has been on a small scale of late; in fact, no real heavy buying has been indulged in since the early part of the crop year, so that both wholesalers and commercial bakers will replenish contracts and stocks very shortly, probably buying more conservatively than they did last June, July and August, but nevertheless a considerable volume of business should be done.

The movement of wheat has fallen off, naturally, so that in all probability it will not be heavy enough to exert much depression on prices. The market, as stated, has held very even of late, and it is reasonable to expect it will hold reasonably firm during the next month or six weeks, during which time there will be more buying of flour on new contracts for scattering shipment, necessitating the purchase of cash wheat by mills; particularly in view of the fact it did not decline to any extent during the past couple of months when the movement of wheat was comparatively heavy, resulting in an increased visible supply, and when it was without active speculative support on the long side, or by heavy flour buying.

Wheat appears to be worth the present price, and the same thing is true of flour, consequently, while there is nothing to indicate a runaway market, the situation seems to warrant the prediction that both wheat and flour are a safe and conservative purchase, particularly for merchandising requirements. Buyers will do well to watch for reports of damage to winter wheat, as in most sections it is without the protection of snow and the weather has been alternately cold and warm—an unfavorable situation for the wheat plant. Any material shrinkage on account of "freezing out" will start an upward movement in price which could easily result in materially higher prices under unfavorable crop conditions.

Lloyd E. Smith.

Essential Features of the Grocery Staples.

Sugar—Jobbers hold cane granulated at 7.10c and beet granulated at 6.90c.

Tea—The usual holiday dullness prevails in the tea market. Hand-to-mouth buying is the rule but prices hold steady at current levels.

Coffee—There are no individual transactions of any consequence which may have been due to the fact that holders of contracts do not seem at all anxious to sell. On the other hand, the buying interest is not at all pronounced and trading appears to be confined for the most part to the evening up of positions over the year-end.

Canned Fruits—Lower prices have been hinted for some of the canned fruits, but it remains to be seen if anything definite along these lines will materialize.

Canned Vegetables—The two vegetable items which stand out most conspicuously are tomatoes and spinach. Packers are talking 99c and \$1.40, respectively, for 2s and 3s tomatoes, while spinach they say is getting scarce on spot with the only sure source of replacement the Pacific Coast.

Dried Fruits—The leading factors in California items have been receiving shipments of prunes from the Coast right along. Raisin sales, it is reported, have held up decidedly well for this season of the year. Ordinarily raisins would be inactive at this time, but with retail grocers and chain stores featuring raisins sales have been swelled to fairly sizable proportions. While practically all items on the Pacific Coast, including peaches, figs, apricots and prunes, are without change the packers have done a steady business right along and are pretty well sold up on some lines. Many importers of figs closed out their stocks before the holidays, and some of them did not even realize cost. As demand is always heavy during the first four months of the year a subsequent improvement of prices is looked for.

Canned Fish—A little more buying has developed in canned salmon and this item is quite firm. According to an advice from Seattle some 100,000 cases of canned salmon have been invoiced and shipped within the past two weeks by members of the Pacific Canned Fish Brokers' Association. Enquiries are being received on the Pacific Coast for shipments after the first of the year.

Beans and Peas—All varieties of dried beans are very dull, with considerable weakness evident in the market. California limas are still very easy. New crop red kidney beans are firm and higher prices being asked for them than for the old crop, which are weak. Pea beans are still also rather easy. Dried peas weak and dull.

Cheese—Offerings of cheese during the past week on first hands have been light and in consequence the market has been firm.

Molasses—Not much can be observed in New Orleans molasses at this time. More action is due after the turn of the year. The market is firm and prices are not likely to show any change for some time.

Nuts—While most of the holiday demands had been taken care of just before the Christmas holidays the handlers of nuts say that their stocks were so materially depleted in taking care of these that they are going to run into all kinds of difficulties in taking care of any additional buying which may develop after the turn of the year. Stocks are generally at the lowest point in years past and a good many houses have entirely cleared their reserves of Brazils, long Naples filberts and Sorrento walnuts.

Rice—Although trading in the rice market was at low ebb owing to the holidays there appeared to be no abatement of the firm conditions which have for some time ruled in the rice market. New Orleans advices were that the local mills were only receiving very small quantities of rough rice and that some of them were not running.

Salt Fish—There is a good active demand for mackerel, which is cleaning up the supply. Looks like a shortage next spring. All grades of mackerel are steady and unchanged.

Review of the Produce Market.

Apples—Wagners and Baldwins command 75c@\$1.25 per bu.; Northern Spys, \$1.50@\$2; Delicious in boxes, \$3.75.

Bagas—Canadian, \$1.75 per 100 lbs. Bananas 8½@9c per lb.

Beans—Michigan jobbers are quoting as follows:

C. H. Pea Beans	\$5.25
Light Red Kidney	 8.55
Dark Red Kidney	 7.75
Beets—\$1 per bu.	

Butter—Arrivals of fine fresh creamery butter have been small and the market was firm up to about the middle of the week, when increased pressure developed and the market dropped about 1c per pound. Jobbers hold fresh packed at 49c, prints at 51c and June packed at 44c. They pay 25c for packing stock.

Carrots—\$1.25 per bu. Cauliflower—\$3 per doz.

Celery—Home grown, 30@60c per doz.; Rough California, \$5 per crate.

Cocoanuts—\$1 per doz.

Cranberries—\$5.50 for Late Howes.

Cucumbers—\$3 per doz. for Southern hot house.

Eggs—The market on fresh has declined about 2c per doz. Local jobbers are paying 42c this week for strictly fresh. Cold storage operators quote storage eggs as follows:

April Extras	 39c
Firsts	 37c
Seconds	 33c
Cracks and dirties	 30c

Egg Plant—\$3 per doz.

Garlic—35c per string for Italian.

Grape Fruit—\$3.75@4.50 per crate for Floridas.

Grapes—Calif. Emperors, \$6 per keg.

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

Honey Dew Melons—\$3 per crate for either 6, 8, 9 or 12.

Lemons—Quotations are now as follows:

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

Lettuce—In good demand on the

following basis:

California Iceberg, 4s per bu. --\$4.00
Hot house leaf, per lb. 15c

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

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

80	\$4.25
100	 4.75
126	 5.25
150	 5.50
176	 6.75
200	 7.00
216	 7.00
252	 7.00
288	 7.00
344	 7.00

Sunkist Red Ball, 50c cheaper.

Floridas are sold on the following basis:

100	\$5.25
126	 5.50
150	 5.50
176	 5.50
200	 5.50
216	 5.50
252	 5.00
288	 5.00
344	 4.75

Parsnips—\$1.50 per bu.

Pears—\$3.50 per crate for California.

Peppers—Green, 75c per doz.

Potatoes—\$1.70@1.80 per 100 lbs.

Market steady.

Poultry—Wilson & Company pay as follows this week:

Heavy fowls	 25c
Light fowls	 18c
Springers, 4 lbs. and up	 26c
Turkeys (fancy) young	 40c
Turkey (Old Toms)	 32c
Ducks (White Pekins)	 24c
Geese	 18c

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

Spinach—\$1.25 per but. for Texas grown.

Squash—4c per lb. for Hubbard.

Sweet Potatoes—\$2 per hamper for Delaware kiln dried.

Tomatoes—Southern stock, \$1.50 per 7 lb. basket.

Veal Calves—Wilson & Company pay as follows:

Fancy	 14½@15c
Good	 13c
Medium	 12c
Poor	 09c

He Made the Sale.

"What!" exclaimed the lady, "you charge me a dollar for that loose-leaf scrap book."

"Yes, ma'am," replied the polite stationer, "that is the very lowest price we can sell it for."

"How is it that I can get one just like it at Brown's for 90 cents?"

"I cannot say, madam. Perhaps Mr. Brown has taken a fancy to you. He is a widower and you are very beautiful and—yes, ma'am, one dollar. Thank you."

Think It Over.

If we all knew how slight is the difference in effort required to produce high-grade and low-grade service there would be mighty little low-grade service.

Indifferent service is usually the result of an indifferent habit of mind.

A business house can be no better

than the individuals in it. And a business organized by progressive individuals succeeds, while an indifferent individual and an indifferent business flounder in the sea of despair.

Word comes from Manila that the Sultan of Sulu will arrive in the United States early in the new year. To those who associate the name only with a comic opera which flourished twenty years ago the impending occasion may loom as an opportunity for our humorous writers who so thoroughly enjoy using the slap-stick on royalty. The visit of the Sultan, however, is to be no light interlude. He is coming on serious business. As ruler of the Moro tribes of the Philippines he will urge upon Congress passage of the Bacon bill, which would separate the Moro districts and give them a distinct government. The Sultan has long been sympathetic with American rule. He does not believe that his people are yet able to stand on their own feet and he has opposed with all his limited power the campaign of certain Filipino factions for immediate and complete independence. When Carmi Thompson, the President's envoy, recently visited the islands the Sultan appeared before him and urged the continuance of American protection for his tribes. He is no Gilbert and Sullivan ruler, but a student of national affairs who is willing to journey far from his throne to fight for what he believes to be the interests of his subjects. He will be welcomed not by dancing choruses but with the dignity befitting a statesman.

Quack "cures" for cancer have cost the lives of thousands of persons. They arouse false hopes, delay treatment by the knife and radium and keep the patient away from specialists until the disease has progressed too far to be helped. One of the most interesting features of the offer made by W. L. Saunders of New York City of a reward of \$50,000 for the discovery of the cause of the disease and of another \$50,000 for a cure is that the promulgators of fake remedies will find it hard to dodge a test that might add these large amounts to their takings from benighted sufferers. They can hardly go on advertising "cures" when \$50,000 is to be had for the mere proof of the efficacy of their remedies. The leading cancer experts of the country do not expect Mr. Saunders to have to surrender his \$100,000 within its three-year limit, which will, however, be extended, although there is always the hope that somewhere a laboratory worker will unearth the secret of the scourge and set medical science on the road to a cure or a method of making the race immune. In the meantime the specialists are a unit in the assertion that early operative treatment of the disease, which now kills 150,000 persons in the United States annually, is usually efficacious, and that it is the only remedy at hand. The reliance of the anti-cancer groups at present is education.

Quit feeling sorry for yourself and you'll soon see this is a pretty good world after all.

LOSS FROM EGG BREAKAGE.

Suspension Method Results in Enormous Saving.

In 1920 losses incurred by breakage of eggs in transit were estimated to be slightly in excess of \$5,000,000. In its report, just issued, covering the first quarter of 1926, the freight claim division of the American Railway Association states that "there have been received at New York 698 cars of eggs from South and North Pacific coast points, containing a total of 362,323 cases of thirty dozen eggs each, all of which were delivered to consignees without breakage. These eggs were packed in standard California cases, using cup flats and cardboard fillers."

Improvements in packing and shipping methods during the last few years have been instrumental in reducing the country's egg breakage bill to the extent where trade estimates place the total loss for 1926 at a figure around \$600,000, as compared with a total of almost ten times that amount in 1920. Probably the most important factor in this reduction of breakage has been the introduction of the suspension method of packing, which is now used for more than 75 per cent. of all eggs shipped within the United States and for export.

The principle of suspension packing is that articles are supported in such a manner that the ends are protected while the more fragile sides are prevented from moving in such a way as to touch any other substance which would cause breakage. Articles thus packed are arranged so that no two can touch each other, and the space between articles is clear, so that the possibility of damage by impact is entirely eliminated.

Columbus, who first demonstrated the difficulty of breaking an egg by pressing its ends, may be credited with being the real inventor of suspension packing, which may be one possible reason why the system was first tried out with eggs. Now, however, development of the method is being worked out for innumerable other fragile or perishable commodities, such as lamp chimneys, electric light globes, radio tubes, china and glassware, fruits, etc.

The basic idea behind suspension packing is that if the ends are protected the surface will take care of itself. By holding the article rigid enough to prevent lateral movement chances of crumbling are eliminated, because shocks, transmitted only to the ends, are absorbed. Any shocks received by merchandise in transit can come only from the outside; by preventing each article from touching its neighbor there is no danger of disastrous impact.

Suspension containers for eggs, commonly known as "flats," resemble in appearance nothing so much as an ordinary muffin tin made of waste pulp, identical in texture with the material used in making printers' matrices. These flats, their cup-like indentations fitting over the ends of the eggs, are soft and resilient, so that they absorb shocks, yet they are thick enough and firm enough to hold packed articles firmly in place so that there is no slip-

ping or sliding within the outer container.

There are many advantages to this method of packing, aside from the prevention of breakage. The air surrounding each article provides ventilation, which in many cases, particularly where food stuffs are concerned, is important to prevent spoilage.

As it eliminates individual wrapping for each article, suspension packing permits packers to attain a maximum speed with a minimum effort, thus reducing the labor cost. This same factor is also valuable in reducing material costs in packing, as it eliminates excelsior, tissue paper, and other expensive packing materials. The suspension flats, being made of the waste otherwise discarded and destroyed by paper mills, are much cheaper of themselves than any other known packing materials.

Designing of different types of suspension packing equipment for different commodities is extremely simple requiring nothing more than molds of the proper size and shape. The same flats that are used for eggs, for example, may be adapted without change for many types of radio tubes. Ordinary waste paper or paper mill residue, ground to a pulp and molded into suitable forms constitutes the entire equipment necessary for the packer who employs the suspension system. These molds are in the shape of trays with annular rings or cups which fit into or over the ends of the articles to be packed.

In packing eggs in suspension, each tray or flat is molded with thirty-six cup shaped raised rings. A ring at the top and bottom of each egg supports the egg so that it cannot shift in the case. As these raised rings give sufficient cushioning to absorb all shocks encountered in commercial transportation, it has been found possible to eliminate the excelsior padding formerly required for all egg shipments. Being raised, these trays also act as a trough, so that if a cracked egg is packed through oversight, the leaking contents will not smear the other eggs in the case.

About six million eggs are stored in New York each year, and each individual egg must be candled before being put away in storage. Under former methods of packing for storage, handling costs were enormous, but since the introduction of suspension packing this expense has been reduced materially.

In the case of eggs, formerly packed with no more protection between layers than a thin layer of strawboard, unmolded, the suspension method of packing has added a cost of about 3 cents per case of thirty dozen eggs, or one-tenth of 1 cent for each dozen eggs. To offset this added cost of materials, it has reduced the breakage cost by 90 per cent.

Another article now being packed successfully in suspension is the glass lamp chimney. More than 100,000,000 chimneys are manufactured annually. Under old methods chimneys, packed seventy-two dozen to the case, were each enclosed in a corrugated conical sleeve to protect the surface. With suspension packing no wrapping is

used. The trays are so embossed or molded that the cups fill the top and bottom of each chimney, supporting it at the ends in an upright position. The cups act as cushions to absorb the shocks and chimneys are held apart so that they cannot touch each other or the sides of the case. Lamps thus packed are easily handled without the delay incident to covering and uncovering each individual chimney.

Suspension packing offers innumerable opportunities for development; the trays can be molded to fit almost any product. Work is now under way to develop a means of suspension packing for electric light bulbs and radio tubes, which offer a particularly difficult problem because of their fragile, easily broken filaments.

Falling and Calling.

In a florist's window small
Once I saw a waterfall
Rippling down a rocky nook
Like a little mountain brook
In a glen;
Quickly then
Was forgotten city street
Noises too from passing feet
Hurrying in their busy way
As approached a Christmas day.
Sprinkled by the waters there
Mosses and the maidenhair
Grew along the winding bank
While above a verdure rank
Called to me
Audibly
Like a summer dale afar
Where the elfin florists are
And as fair and sparkling pure
Was this stream in miniature.
If amidst this teeming life
Quite as fervent with its strife
We could only imitate
Character to separate
Right from wrong
In a throng
Then perchance some one could see
Though it be unconsciously
Loveliness—and catch its call
Like the florist's waterfall.
Charles A. Heath.

Stand By Your Company.

If you think your company's best,
Tell 'em so.
If you'd have it lead the rest,
Help it grow.
When there's anything to do,
Let the fellows count on you—
You'll feel bully when it's thru,
Don't you know.
If you're used to giving knocks,
Change your style;
Throw bouquets instead of rocks
For a while.
Let the other fellow roast,
Shun him as you would a ghost.
Meet his hammer with a boast
And a smile.
When a stranger from afar
Comes along,
Tell him who and what you are—
Make it strong.
Needn't flatter, never bluff,
Tell the truth, for that's enough;
Join the boosters—they're the stuff
Sing your song!

England seems determined at last to dam the flood of official memoirs that have inundated the country within the past few years. The severity of the fine of \$3,000 imposed upon a former prison governor because he published a condemned murderer's confession in a series of newspaper articles is regarded as a warning to other ex-officeholders with literary aspirations. Basis for legal action is provided by the Official Secrets act.

The unfortunate feature of the situation is that a law has to be invoked when a little more good taste among the putative leaders of the country would have served the purpose equally well, if not better. A law of this kind rigidly enforced may infringe upon the right of free and full criticism of the administration of public office, which is a foundation stone of democracy, whereas restriction by

good taste would have no such dangers. There is no doubt, however, that the sale of official secrets in the guise of memoirs has become far too widespread and should be checked in some way. Interspersed with a few spicy morsels of back-stairs gossip, this information that has come to persons directly because of their official positions has served to make many a book—and incidentally many a pound. "The Whispering Gallery" fiasco should put an end to the hacks' imitations of these memoirs, while the prospect of a large fine will undoubtedly go a long way toward discouraging budding ambitions toward authorship in ex-officeholders.

National City—Emery Junction, a settlement on the Detroit & Mackinac Railroad, in Iosco county, is now known as National City, because of the finding of extensive gypsum deposits in the vicinity and the erection by the National Gypsum Co. of a plant. Already 180 men are at work on a building that is to be 750 feet long and 75 feet wide. When completed this will be the largest wall board plant in the world. There are to be three plaster mills and five calcining kettles. The company controls 400 acres of land where the average thickness of the gypsum deposit is said to be 25 feet. The cluster of houses that was Emery Junction is already taking on the proportions of a village. When the plant is in operation 200 men will be given steady employment. A farmer digging fence holes in Sherman township, Iosco county, is responsible for the metamorphosis of the little community. He communicated his discovery to H. N. Butler, President of the Chamber of Commerce at East Tawas and Mr. Butler interested Eastern capital. He has been made Michigan representative of the company.

Niles—Webster L. Babbitt, retail lumberman of Niles, and very well known in the neighboring lumber trade, died in Mercy Hospital, Chicago, Dec. 12, at the age of 68. Mr. Babbitt was born in Clinton, Iowa, on April 15, 1858. He entered the lumber business as a young man, working in Chicago wholesale yards in various capacities. When about 30 years old he became connected with Gardiner, Batchelder & Welles, of Clinton, Iowa, then operating a large lumbering enterprise on the Mississippi. He was sales manager for that concern for some years after which he went to Laurel, Miss., as mill manager for Eastman, Gardiner & Co., later becoming salesman. He was with that firm for sixteen years. After that Mr. Babbitt was employed as buyer by a number of representative yards in Chicago. He began the retail lumber business at Niles in October, 1914, and became a successful retail lumber merchant here, winning a high place in the community. Mr. Babbitt was as well versed in lumbering, probably, as any man in the business, his wide experience in all lines giving him a thorough understanding of the materials in which he dealt. He was a man of notable high character, honored for his integrity and business acumen.

HITS HILLSDALE HARD.

Mill Owner Resents Incompetency of Road Officials.

Mosherville, Dec. 28—To fail to answer your kind letter of the 20th would be to show a lack of appreciation. By all means keep clippings, and enclosed find an extra one from which I trust that you can quote.

Note the excellent things which your paper has brought about through publicity, and that is the only way that I feel that justice can be obtained in my own case.

Road building expenditures have reached a sum unheard of and the road scandals smell to heaven. I note that you know this part of the State well. I believe that your paper can do much to help it, as can and must be done by constructive thinkers and builders.

I can remember the time when the two leading counties, agriculturally, were Lenawee and Hillsdale counties, next to Wayne and Kent. To-day these two counties rank very low in progress and population. I know of several industries which have been taxed right out of Hillsdale county, and I believe that you know of the same conditions in Lenawee. I am advised that the Paige Fence Co. left Adrian on that account.

General Sherman said, "Destroy the cities and leave the country and the city will revive as though by magic, but destroy the country that feeds the city and the city will die without being destroyed." And then he made his famous march to the sea. I am wondering if the little political family rings in certain counties are not destroying the country, and if with its destruction that their little grasping cities are not perishing with it. We have in this county, Scipio township, in which Mosherville is located. It was one of the prosperous townships of Hillsdale county. To-day the big cement plant at Omega is gone and so is the little town which was near it. Mosherville Station or Scipio is now falling into disuse and decay. They recently closed the railroad station, or took its agent away and in ten short months it has dwindled to 50 per cent. of its population; and now the road commissioners have caused the practical ruin of the Lake Mills, which date back to 1850. With the mills, store, buckwheat mills, hydro electric plant and railroad grain elevator closed do you think that Scipio township is improving or retrograding. All a part of Hillsdale county. Look at Allen, Litchfield, Osseo, Pittsford. Look at the roads of Hillsdale county. Except the State highways, we have no road system. Recently M 23 was opened to traffic and our road commissioner deposited some sort of box in the concrete at Jonesville and pointed with pride to the fact that you can now go from New York City to Kansas City without getting off the cement pavement. What good will it do Hillsdale county to send its traffic East or West over perfect roads and then to slime more mud on his car, if he attempts to go from Jonesville off of M 23 to Litchfield or to Mosherville, Cambria or any other point than he will get on his car if he motors from New York City to Kansas City. The fact of M 23 is this. All of M 23 was finished except the piece through Hillsdale and Lenawee counties. They were finished last.

The commissioner of Hillsdale county might well have preened himself had Hillsdale county had the first section of M 23 in concrete, but to have the last section shows the progress of this county.

I am not a county knocker. Perish the thought. The money I have expended in Hillsdale county is too large a sum to show that I am not an optimist. In fact, I believe I can prove that in 1926 I have spent more real dollars in Hillsdale county im-

proving my property than any other individual in the entire county. But to have my business swept away by inefficient county officials and to get the equine haha for it, is about all that I want of Hillsdale county, and if there is not justice in Hillsdale county, then I for one shall make my investments where a property owner has the right to feel that he pays taxes and makes improvements for but one purpose and that purpose is that the value of his holdings will be enhanced; not that they will be destroyed.

I believe in the Michigan Tradesman and what it stands for and I believe it should be supported, but if I cannot collect from Hillsdale county this just debt, I shall not open my store or mill again. I still feel that within ten years Michigan will take the same place in this country in the summer that Florida and California have taken in the winter and, as said, if I cannot collect just and reasonable damages, I shall hold the three lakes and water power site which I have bought with good hard earned cash until Michigan comes into its own and then I shall let my holdings go, and make my home in that State in which I earned the money which I have expended in Michigan, when I was filled with enthusiasm for the natural resources of Michigan.

Hillsdale county is a beautiful country and has many natural resources, which can be developed, but it needs a change of administration and needs, above all things, good roads as arteries through which the tide of trade may flow. If you read the Michigan Farm Bureau News of Nov. 12, 1926, you will find voiced fully what I mean under the heading Michigan State Farm Bureau and Michigan State College trying to check wasteful road expenditures. You cannot miss the article. It is under a double column spread on the front page, having the most important place on the page.

What we need to do is when such things as the Mosherville disaster bring the conditions to light that the press take a whirl at it. Publicity alone will cause these rascals to give us good roads and give us justice for the results of their bad ones.

The writer knows the value of publicity and will certainly call upon his friends who hold positions similar to your own to help to ameliorate the sad conditions of our county road departments, for without good roads, Michigan will never come into its own. Compared to other states, Michigan has a very poor road system, which will be verified by any intelligent reader of the article to which I have already called your attention.

I have looked over the personnel of the entire board of road commissioners of Hillsdale county and I do not believe that any individual members of that board has as much money invested in Hillsdale county, which he has earned by his own efforts, as was destroyed at Mosherville alone when the bridge went out. It is time that we entrust the expenditures of vast sums of money into hands of men who have done something, instead of making the requirement finding men who have done nothing and who have nothing to do.

E. A. Moross.

A Final Message.

The patter of tiny feet was heard at the head of the stairs. Mrs. Kinderby raised her hand warning the members of her Bridge Club to be silent.

"Hush," she said softly, "the children are going to deliver their good night message. It always gives me a feeling of reverence to hear them. Listen!" There was a moment of tense silence, then:

"Mama," came the message in a shrill whisper, "Willie found a bed bug."

There were more than 2,000 new Reynolds roofs applied, in Grand Rapids alone, in 1926.

"Grand Rapids is a good place to live."

Grand Rapids Trust Company

Receiver for

H. M. Reynolds Shingle Co.



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GRAND RAPIDS

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THREE TARDY INDUSTRIES.

The year 1926 will go down in history as a period of greatest prosperity. More freight was moved in the first nine months of this year than in any corresponding year in history. More automobiles were made and sold in that interval. Corporate earnings were greater than ever before. Bank clearings eclipsed all previous records. Department stores, chain stores and mail order house all established new high levels in the matter of sales. Three great and essential industries did not share to any large extent in the prosperity of the first nine months of this year. Their day in the sun is approaching. The three industries referred to are the sugar, mining and oil industries. Over production of sugar last year caused prices to sink to levels where growers could not obtain a profit. Just recently raw and refined sugar advanced quite sharply. Profits are now in sight. The metals have been slow to participate in the bountiful trade of the world. Consumption at home has been satisfactory, but bankrupt Europe has not been taking the surplus metals of this country, with the result that prices are extremely low at the moment. But better times appear just over the horizon.

The one industry that probably will have the greatest comeback is the oil business. Last year an enormous production of crude oil in California was thrown on the market with the result that prices tumbled. That situation has been changed. Surplus stores of that valuable product are relatively low. Manufacturing of gasoline accounts for the major portion of all crude oil produced. Consumption of gasoline is now running at about a billion gallons a month, or in excess of production. When that condition arises, dealers are forced to draw on surplus stocks. That creates a shortage. A shortage, in turn, is responsible for higher prices. Higher prices, of course, mean greater profits. Greater profits cause the prices of securities to advance. All of that is in the offing. It is not an artificial condition created by an individual or a group of individuals, but is a natural reversion to the laws of supply and demand. As a matter of fact geologists of the United States Government have gone on record as predicting a shortage of crude oil in this country within six years which will necessitate finding new oil fields. Like in everything else the United States is fortunate that its neighbors, Mexico and South America, offer a wonderful field for oil exploitation. In fact, the greatest portion of heavy oil now is coming from Mexico. That oil at one time was used almost exclusively as fuel oil. Modern methods of refining, however, make it profitable to refine it for its gasoline content. With such bright prospects ahead it is not difficult to be optimistic in regard to the oil industry.

AN OUNCE OF PREVENTION.

Chicago's latest murder again calls attention to the need for parents to take precautions against such shocking crimes. It was well known that Harold Croarkin was abnormal, either mentally deficient or at least psychopathic. The fact that he did not exhibit any marked

criminal tendencies does not absolve his family from the responsibility in the matter.

A decade ago there was little to be done with cases of this sort, but now the large cities of the country have psychopathic clinics where mental sufferers may be examined and treated; even the smaller towns are within reach of competent psychiatrists. Psychiatry has not advanced to the point at which it is able to work miracles, but a careful examination of Croarkin might have revealed his tendencies years before they manifested themselves in murder, and might have made it possible to avert this ghastly tragedy.

Prevention is to-day as much the watchword of mental hygiene as of physical. Clinics are set up, not to railroad sufferers from nervous or mental diseases into hospitals for the insane, but to keep them out of such places, and at the same time to save them from conflicts with society into which their diseased condition is likely to lead them. These clinics should not be feared by parents or other responsible elders; they are meant to help the individual as much as society.

The question of Croarkin's legal responsibility for the crime he has committed will offer the usual difficulties, but no matter what its settlement, it is impossible to escape the feeling that it need not have been committed.

Facilities are at the disposal of relatives of the abnormal, in many cases without cost, that makes it imperative they be carefully examined and properly cared for. It is a far better solution than breaking the neck of a crazy man after he has committed murder.

STIFLING AN ENQUIRY.

At odd times for several years past motions were made toward an investigation of the aluminum monopoly. In the Presidential campaign of 1924 the Democratic candidate had something to say about it, but as he was not elected the matter did not get beyond talk. After a while, however, the matter was taken up by the United States Senate in the form of a resolution to investigate. It was referred to the Committee on Education and Labor. But, in order to bedevil the issue, there were coupled two other investigations. One of these was for an extensive enquiry into the textile industries and the other was for a similar probe of the steel industry. This joinder of dissimilar things appears to have produced the desired result. When the Senate committee faced the problem that had been given to them, they began to figure out its scope and probable cost. No good purpose could be served, it was shown, unless the enquiries were thorough, covering each principal type of mill in the several industries. The cost of such a work would run into the tens of thousands of dollars and it would take much time to gather the necessary data. So the committee reported to the Senate, which thereupon postponed indefinitely the consideration of the matter. The subject will now be allowed to slumber until it is resurrected in some other form in the future.

COTTON AND COTTON GOODS.

Some comfort was found last week by those who are looking for higher prices for cotton—or, at least, no further slump—by the ginning figures issued on Monday and by the cold and wet weather reported from the growing districts later on. The bales ginned up to Dec. 13 were given as 15,542,249, or over 700,000 more than last year at the same date. Under ordinary conditions this would not presage a total crop of over 18,000,000 bales, which was estimated. But the season was rather belated and this may change things. At the worst it would appear as though over 17,000,000 bales will be garnered and this is more than enough for all purposes. The problem is what can be done with all the cotton, and the most hopeful proposition is to extend the use of it. The domestic mills appear to be doing something in this direction. November activity in them exceed that of the month before and also that of November, 1925. The goods market keeps on adjusting itself to the reduced cost of the raw material. Prices of gray goods, especially for future months, continue to soften, and the reductions have resulted in the placing of some business, although no great volume is expected at this period of the year. A marked exception is in the case of denims, which have been ordered in great quantity for delivery during the next three months. Gingham also have shown surprising activity and bid fair to regain their great popularity of a few years ago. Prints are likewise attracting attention. Heavyweight underwear is moving somewhat slowly despite the reductions. The real business will probably not materialize until the middle of next month. Lower prices are looked for in hosiery after the turn of the year.

WOOD SHOULD STAY.

We trust that Washington's belief that Carmi Thompson's report on the Philippines means the resignation of Governor General Wood will be disappointed.

It is not at all impossible that General Wood may take the report and its transmission to Congress by the President as a reason for resigning. He is a man of fine natural pride, he has known the Philippines for years, he has given a splendid administration, yet he finds his record criticized by a cheap Ohio politician who has spent but a few short months in the islands. Used as he is to the ingratitude of governments, General Wood may well feel that the President's gesture of general approval of the Thompson report may force him out, despite the fact that Mr. Coolidge slipped in a few kind words about him.

We hope that General Wood will not take this attitude. If he does, who will be appointed to succeed him? The name of W. Cameron Forbes, former Governor General, comes first to mind. Forbes was one of our great pro-consuls and would unquestionably fill well his former post. Yet there is too definite a hint of his connection with the Thompson investigation to make him an altogether acceptable candidate.

Senator Wadsworth, who has been mentioned for the place, would undoubtedly give good service in it.

But to our mind Wood is and will be for years the best man for the governorship. The "military" stiffness which Thompson ascribes to his administration is something which he emphatically proved he did not have when he did his great clean-up work in Cuba. Wood is a statesman rather than soldier. We need him in Manila as long as he will stay. Neither slight nor political intrigue should drive him from his job.

PROTECT THE BIRDS.

Since no political end will be served by it, the Federal game refuge bill now before Congress is likely to be overlooked in the short session unless sportsmen and publicists get behind it and insist upon its enactment. There is no dispute regarding the desirability of such a law. The game commissioners of forty-three states, at their recent meeting, unanimously endorsed the bill. It provides for the maintenance of bird sanctuaries throughout the country where wild fowl may nest and feed. When these districts were more sparsely settled there was no reason why the settlers should not obtain necessary food there. The wild fowl increased rapidly, and only a small percentage of the birds were killed.

These conditions, however, have now changed. Cities have arisen within easy distance of the nesting and feeding grounds, and numerous gun clubs have been established. These sportsmen—many will object to the use of that word—in comparative comfort slaughter migratory fowls recklessly and often for no other purpose than to see which man can kill the most in a given period of time. As a result, there is danger of exterminating these birds. The necessity for conservation is too apparent to admit of dispute.

Although war is now universally deprecated, it would be unwise to assume that it is no longer a possibility. For this reason the pending treaty between the Republic of Panama and the United States is of great importance to both countries. In a conflict involving either country the canal would naturally be endangered. Yet the duty and the necessity of the United States to maintain its full operation are too plain to admit of discussion. Panama rightly recognizes that this can be done only through complete co-operation with the United States. The treaty provides that in any war in which the United States is a belligerent Panama will become an active participant for the purpose of defending the canal and will give the United States control of its territory, as well as the wireless and radio communications, aircraft aviation centers and aerial navigation. The treaty is a wise precaution against a deplorable possibility. Fortunately, it is presented at a time when there is no suggestion of trouble for either country. It is to be hoped that its advantages to both nations are too apparent to call for extended debate or any merely political oratory.



WHAT THE DUB THINKS

Cement vs. Rails.

The recent stopping of the Holland Interurban right on the verge of winter, with other electric lines in the hands of receivers, should cause even a dub to sit up and take notice. It is a near tragedy, not only for the bondholders, and those who invested their money, but for all the towns and all the people along the line and the public in general.

What's the matter? Why did it die right in the midst of the most prosperous era this country has ever seen (apologies to Mr. Hoover), running through a prosperous territory, and, we may say, the most prosperous State in the union?

It stopped for lack of patronage, of course. And why a lack of patronage? Too high fares, too much meddling and too much good roads.

Most everyone places the entire blame on the automobile and though it plays a part in the immediate downfall, the real fault lies with the dear public, extending over a period of years.

Let's start right. In the first place you can get nowhere with any kind of a vehicle, except a flying machine—much less an auto—without a solid roadway. As a consequence, years ago the interurbans and other railroads bought their right of way at an enormous expense, laid the ties and rails at a cost that many prophets claimed would never pay, and a lot of it never did. The building of the Union Pacific created a great scandal and many of the dubs of that day had apoplexy because of the land grants by the Government, consisting of a stretch a mile wide in the territory through which the road ran, most of which was not worth a tinker's dam, nor is it to this day after sixty years.

But where would our Golden West be to-day without these streaks of rust? It is the same in every direction. You could not develop a garden of Eden without strong, fast and reliable transportation, and any territory is almost valueless until the railroad comes. Take these roads away and no community could exist in any manner of prosperity. Right now many of them are appealing to the authorities, misnamed our "public servants," to force the roads to continue a losing game. Only last week in our own State the Utilities Commission denied the plea of the Pere Marquette Railroad to abandon two stations.

Now, regardless of all the benefits of a railroad to the community, they have always been penalized—forced to pay a tax on every mile of their right of way to the community through which they ran—a community, made possible only by the coming of the road—at a valuation based more on greed than justice. Again, later on, there grew up a class of employees who together with the connivance of our public servants, gradually took over the management of the roads—and they are still doing it, so that about all there was left for the board of di-

rectors was to dig up the coin to pay the bills. This gradually developed into a battle of wits between the public, the employees, the directors and the stockholders, to maintain service at all at a profit, resulting in much scandal, many strikes, and in some cases repudiation of bonds.

On top of all this comes the auto, the bus and the truck, running over a free highway, which the dear dubs are paying for—not the transportation companies. Is it any wonder interurbans don't pay with these lines actually paralleling them in many places?

Originally these cement highways were intended for individual travel. It was never in mind when these roads were built that they would eventually be monopolized by the truck and bus in competition with the rail lines.

What are we going to do about it? Nothing—it is already done—the goose is dead. The doing should have been started away back. In the first place the tax system was all wrong. The roads should be taxed on their incomes, instead of on a fictitious land value, based on the needs of the community. Again, our public servants should have kept their hands off between the railroads and their employees, stepping in only when the employees threatened to tear up and destroy the roads and burn the equipment, as they frequently have done. Only a few months ago the citizens of Grandville barricaded the right of way of the interurban where it entered their village in an attempt to force the road to pave their main thoroughfare—another case of dubs-and-didn't-know-it. The dub has his weak spots and one of them is that he fails to realize how much his own welfare depends upon the success of all great enterprises in manufacture and transportation. He generally looks upon them as an enemy and legitimate prey to be exploited.

There was ample opportunity for the busses to operate in outlying localities isolated from steam and electric lines, but they chose to grab the meat from the coconut, with the bait of cheaper fares and more frequent service. Not everyone knows that the people of East Grand Rapids were far sighted enough to refuse to allow the busses to traverse their streets with five cent fares to the lake, thereby putting another crimp in the already crimped street railway. And don't let us "kid ourselves" that the fare would remain cheap after the roads are put out of business. Had the people of Grandville been more far sighted and more liberal in their treatment of the interurban they probably would not now be making a house to house canvass in an endeavor to run the road themselves. While on the other hand the busses are making a strenuous effort to maintain a service that will keep the road out of business, with six busses making a total of twenty round trips a day. More woe to the private autos.

With all that may be said in favor of a bus, they are a poor makeshift as compared with steam and electric lines and after the dear dubs, especially women and children, have ridden several winters through snow, ice, mud

and slush, cooped up in a narrow seat with barely space to stretch their legs, to say nothing of getting a drink or a wash-up, nor any other toilet, accommodation, without even access to a hand bag, they may awaken to the fact that they are real dubs and didn't know it.

And just why these vehicles, together with freight trucks, should be permitted to monopolize the public highways for their own profit on the strength of a mere license, with no investment, no tax on right of way and no upkeep, is beyond the scope of this dub.

The Dub.

Mealy Mouthed Silence Over Greatest Wrong in History.

Grandville, Dec. 28—The story of the negro race in America has not been a happy one.

New Years, 1863, was the date set by Lincoln for the freedom of the slave. Three months' warning had been given the slave owners who were in rebellion against the authority of the United States, after which every slave owned by a white man in arms against the Union should be henceforward and forever free.

President Lincoln did not live to see that proclamation carried into full effect; in fact, it never was quite that, since the black man down South to-day has no rights which a white man is bound to respect.

There is much hullabaloo made by certain persons over the unhallowed use of money to secure nominations for public office. This fact is a very sad commentary on our code of morals, and yet the men who make the most complaint against this use of money are degrading, even nullifying the Constitution by denying to millions of American citizens the right to the ballot as given them by the Constitution.

Which is worse, to tax property owners, at the same time denying them the ballot, or to spend dollars advertising a candidate for office?

There are ten million American citizens, native born, in this Republic to-day who have no representation in the halls of legislation. Their right to the ballot is overridden without the slightest compunction.

When war's alarm sounded through the land these disfranchised citizens were drafted along with their white neighbors and sent across the sea to fight the country's battles. Hundreds if not thousands of black men who fought under our flag lie beneath foreign soil, victims to that war, and yet when the army of blacks, three hundred thousand strong, returned to this land of the free and the brave essayed to perform the act of suffrage they were turned away with a sneering reference to the "nigger."

Would it not have been better had the United States at the close of the civil war set apart a portion of its uninhabited territory for black occupation, thus forming a state for colored people by itself, where they could make their own state laws and govern themselves as they saw fit? Such a suggestion was made, but never acted upon.

Nearly half the present legislative body at Washington from the South are not there by the choice of the people they represent, but because the Federal Constitution of the country has been nullified at the expense of human liberty.

With such a condition staring us in the face, is it not the height of presumption for a Southern member of either house to sit in judgment on the qualifications of a member elect from the North?

What is known as the Black Belt is indeed black with sin and corruption of a nature most dangerous to the welfare of the Republic.

This holy horror of the use of money in elections is, no doubt, well meant, yet a hand held out to thrust a black voter from the ballot box to which he is entitled, and at the same time gesticulating violently for morality in other directions, is queer, to say the least.

Ten million American citizens disfranchised in this country and not a voice raised in the halls of Congress in protest.

What does it mean? Is this quiet consent to the squelching of the ballot a good omen for the future of our Nation? Can a Republic long endure with so large a portion of its electorate deprived of their rights under the Constitution?

Washington and Lincoln would turn in their graves could they witness this shame on the escutcheon of their beloved country.

By what right, human or divine, has a Nation like ours to draft men into army service, while at the same time they deny them the right of representation at the ballot box?

The black man is a good fellow when war menaces, a good American, fully equal to his white brother where the bullets of the enemy fly, but when it comes to making laws that is another proposition. Taxation without representation caused our revolt from the throne of Great Britain. The black man of the United States has the same complaint to make and has the same excuse to go to war in defense of his rights. He will not do it, to be sure, and yet the provocation is equal with that of our colonial forefathers.

Lincoln declared that a Government could not long exist half slave and half free. That was true and the Government was never safe until the curse of slavery was wiped out.

For many years the Nation has seemingly consented to having millions of its voting population disfranchised. A sort of dead and alive sloth has overtaken the National legislators at Washington. Now that so many rascally official transactions are being investigated would it not be well enough to appoint a commission to look into this matter of the disfranchisement of the whole colored race in America?

One of our Presidents declared for a square deal for every man and that, of course, did not draw the color line as to its meaning. Are we giving that square deal to-day? Every person of intelligence under the flag knows that we are not. Then why this mealy mouthed silence where the greatest wrong is being perpetrated under our very nose?

It is not too early, and let us hope not too late, to call the Nation's attention to its shortcomings in the direction of an honest ballot and a fair count. There should be an investigation into this mammoth wrong which makes peons of one-tenth of our population, and threatens the very perpetuity of the Republic itself.

Old Timer.

New Kind of Potato Found That Flourishes in Cold.

Victoria, B. C., Dec. 20—Discovery of a new kind of potato which is expected to solve the frost problem in the colder districts of Canada has been reported to the British Columbia Department of Agriculture. The new potatoes, in two varieties, were originated from seed by a settler in the Yukon territory, in the far North of Canada. It flourishes in the cold, Northern climate, the agricultural department was informed. The department will take steps to experiment with the new potato, with a view to its use in districts of British Columbia where late Spring and early Fall frosts make it impossible to grow ordinary varieties. Great importance is attached to the success of the Yukon product here.

SHOE MARKET

Taking Advantage of a Necessary Move.

Recently a shoe store that had for years been located in a certain building in a large city was forced to vacate because the building was to be torn down and replaced by a more modern structure.

The store had made arrangements to have space in the new building, but while construction was going forward it was necessary to take up temporary quarters in a less desirable location just around the corner on a side street.

As soon as the new building had progressed to the point where the contractor could fence it in the shoe retailer arranged to have built in to the fence at intervals of a few feet little show windows. These windows were well lighted, and were made as attractive as possible considering their temporary nature.

In each window were shown three or four styles, and a card directing window shoppers to the store's temporary location. The building under construction is a half block long, and every pedestrian passing along the roofed-over walk passes a half block of very attractive little shoe displays that invite him to step around the corner.

The very novelty of these little windows attracts attention. If you ever find it necessary to go through the throes of re-building, or moving temporarily into less desirable quarters you will find this idea worth using.

Dealer Should Push Colored Shoes.

The shoe retailer knows that he can get greater patronage from colored shoes than he can from black shoes, which puts it up to the retailer to stress his colored footwear whenever possible, because the sales of black shoes will automatically take care of themselves.

Gull and crane shades are sure to be featured in women's apparel immediately after the first of the year and the shoe merchant will need colored shoes to fit in with this apparel vogue. For that reason it seems feasible for him to have some gray shoes, also he may well have some of the new blonde, parchment, and stone shades in footwear because these will nicely accompany the shades in frocks shown at that time.

The dealer who is afraid of gray shoes may turn to parchments and blondes with considerable security. Later in spring, tones in footwear are certain to become slightly darker, in which case stroller tan, wisteria, as well as the continually popular parchments and blondes are nearly certain to hold sway.

Keeps the Repair Department Busy.

Do you maintain a repair department in your store? If so you probably have times when business is slow, and your workmen do not have enough to keep them busy.

A large Eastern department store that maintains a shoe repair section in its shoe department has hit upon an idea that does away with dull days.

Every two weeks the store has a bargain day, and on this day the repair department offers new half soles

and rubber heels for \$1. Shoes repaired at this special price are not delivered for a week or ten days. In this way the department always has work at hand to fill in dull days, and the management feels that it is much better to be busy on cut-price work than to be idle.

People are willing enough to wait for their work when they get it at a bargain price, and the fortnightly bargain offer is building up a big repair business, and at the same time bringing many new customers into the shoe department.

Spring Shoe Sales Show Up Well.

Although the recent storms and the resultant clearing up of retail stocks of rubber footwear in those parts of the country which are supplied by local wholesalers have not had the marked effect of improving advance purchases of shoes that they might have had if the depleted stocks had been larger, there has lately been a picking up in sales of Spring footwear that usually is not noticeable at this time of the year. As a result, the Spring business taken to date by the average wholesaler in this market compares very favorably with that on the books at this time in 1925. An even more notable effect of the recent storms has been the marked improvement in "at once" sales of heavy leather footwear for men and boys. Orders from retailers for galoshes and rubbers for immediate delivery have also been numerous.

This Idea Made a Hit With Everyone.

One Saturday not long ago every customer in an Illinois shoe store was handed a coupon along with the pair of shoes purchased. Invariably they wanted to know, "What's this for?" And the reply was, "That's a coupon good for an extra pair of rubber heels. When the ones now on your shoes wear down just bring them in and present the coupon and we'll put on a second pair free."

It was then explained to the customer that this was not a common practice of the store, but a little special feature that was occasionally put on without advertising.

The idea made such a hit with everyone that the shoe man is now considering using it as a trade builder for Saturday's and special days, and is planning to advertise it in his next sale advertisement to test it out.

Leather Leggings For Women.

Novelty leather leggings for women are being introduced as a style and comfort feature because of the continued vogue of short skirts and silk hosiery, even during the winter. The leggings are of light colored kidskin and fit the leg from instep to just below the knee. Eyelets are provided on one side of the leggings and hooks on the other. The lacing through the eyelet is not removed, so that it is only necessary to slip the loops over the hooks when the accessories are donned. A fancy cuff of alligator slips over the instep of the shoe under which it is held in place by snap fastenings. The leggings are described as flexible and give the desired warmth without discomfort or unworldliness.

Predict Good Hosiery Business

Predictions are numerous in the hosiery end of the knit goods market that early 1927 will be a prosperous period for all branches of this trade. They are based on the known low stocks of practically all kinds of hose in wholesalers' hands, and the resultant need of replenishment that exists. While this replenishment may not be great in any individual case, it was pointed out yesterday, the aggregate business thus received cannot help but be large. There is a fair amount of buying going on now for deliveries beginning about the middle of next month, but in the absence of general trading to sustain prices, this business is being done at rather low levels in many instances. As to the variety of the goods being taken, a single order received by one local selling agency yesterday for nearly twenty different styles.

Linen Prospects Are Bright.

The linen trade is going into the new year with brighter prospects than for some time. With the clearing up of distress lots of merchandise in Continental manufacturing centers and a better feeling in the Irish market, prices have taken a firmer undertone and have materially increased the stability of the market. The result is that buyers are no longer expecting to get something for nothing, or almost that. Advance buying of household linens for January white sales has been heavy and this, coupled with an excellent pre-holiday business, has cut into the available supplies considerably. Dress linens appear to hold more promise than they did last year, but there is a question if they will sell as freely as they did when they were in great vogue two or three seasons ago.

Handkerchief Stocks Are Low.

Not for some time have stocks of handkerchiefs been so low in this market as at present. This is attributed not only to the very active pre-holiday business that was done on them this year, but also to the demand for the merchandise for inclusion in the January white sales. For the holidays both men's and women's handkerchiefs sold freely, but in the purchases made for sale purposes there is a preponderance of women's goods. Despite the fact that it is meant for inclusion in "white" sales, much of this merchandise runs to colors, and bright ones at that. Color appears not only in novelty corner and border styles, but in solid effects as well. Many of the latter show novel patterns in contrasting hues.

Growing Vogue For Calfskin.

The vogue for calfskin is growing steadily. This material and that bearing the fur of the unborn calf are already in favor for handbag, millinery and coat trimmings. One of its latest developments is seen in a tailored coat of calfskin cloth. This is a new fabric in brown and white or black and white, which simulates real calfskin very closely. The model is very youthful in appearance and is designed for the younger set. The garment has a tuxedo collar of real unborn calf.

FOR YOU JOHN COMER

A black blucher oxford with wave tip, top sole, harness stitching and flanged heel. Uppers of winter weight calf.

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FOE TO SHAMS AND SHIRKERS

Thomas Carlyle Was Fierce Preacher of Duty.

This month is the anniversary of the birth of Thomas Carlyle. He was born Dec. 4, 1795. Let us consider his message to the present age. He was the warm advocate of hero-worship, and in this—although as a prominent man said the other day, the present is not a hero-worship age—few will be found to gainsay him so long as the hero is worthy of worship. It is when Carlyle proceeds to deify force that we cannot follow him. Much as he did to present the real Cromwell to a country which to a large extent misunderstood that heroic soul, he failed in his attempt to defend the massacre at Drogheda. In like manner he could not, for all his ten volumes, make a hero of Frederick the Great. Conclusively he showed the genius of that notable man, but he failed to prove him to be anything other than an unscrupulous statesman, a pitiless commander, a consistent treaty-breaker, and one who never shrank from taking a base advantage of countries weaker than his own. Like all Germans of high degree, he had no regard for his word, so he could not be trusted by either friend or foe. Doubtless hero-worship is good; but if it leads to the deification of brute force, even when guided by keen intellect, it leads into a veritable quagmire of horror and confusion.

It is not, however, upon this part of Carlyle's message which we would dilate; for he had a nobler gospel to preach to his own day and to ours. In the first place, he had an absolute hatred of shams of every kind. These he denounced with unsparring rigour. These are just as apt to delude our Nation to-day as ever they were. Carlyle sought to lead the thoughts of his countrymen to all that is real, all that in life is worth living for. He could see the delusions which were dazzling the eyes of our toiling millions in his own day. With the toilers his sympathy is very strong, and this it is which moves him to lash their inconsistencies, and to scourge their blind trust in incompetent and fanatical leaders. It is his earnest desire to urge and impel them to think for themselves, to educate themselves, to make the best of themselves. Hence he never spared their faults, nor ever blinked their solid excellences and their real worth. Similarly he displays a sovereign contempt for the follies of fashion and of certain conventionalities which eat the heart out of life. He wants men and women to be real men and women, neither "walking clothes screens" nor blind followers of the bell-wether, in politics or in fashion. That is why he pokes remorseless fun at the dandies who preceded the French Revolution of 1789, whose wickedness and whose follies largely led to that terrible cataclysm. That is why he praises the women who led the attack on that monument of Bourbon tyranny, the Bastille.

Carlyle is also an enthusiastic advocate of faithfulness in daily work and of the true grandeur of labor. This note of his healthy gospel needs to be preached to the million to-day. He

hated idleness as he hated unreality of every species. He pleads for the consecration of the worker's whole energy upon his work while he is at it. He strives to help him to see how noble is the worker's place in the sight of all who are capable of judging aright. He has no compassion for shirkers in high places or low. One of the sources of his sustained admiration for Frederick the Great was that monarch's tireless devotion to hard work. Carlyle had little patience with the thought of that large class who in his time looked upon work as a hateful necessity. Hence in his own rugged, semi-barbarous, masterful style he denounced both it and them with unmeasured energy. He had been used to work hard himself for the greater part of his long life and he had little patience with those who shrank from its blessed exercise.

Moreover, he was the strong, even fierce, preacher of duty, not a lopsided duty touching one class alone, but laid upon all classes. Few men have seen more clearly than he, or pleaded more passionately for the rights of the masses of mankind, "mostly fools" though he called them. As clearly did he also see that there was something even more essential than the struggle for rights. While this was good and needful, to be pressed forward to its true end, yet after all, duty is of more importance than rights, as they are called. It is one of the most real things in life. It is owed both to God and to man; but in the clamor for rights, often perfectly just, men are apt to forget their duty to God and to their fellow-men. It is quite certain that those who neglect their duty will never be able to use the advantages which their rights have won for them. Duty deals with the individual character and makes it strong by practice, weak and worthless by neglect.

Is Carlyle's twin message of the dignity of labor and the need of duty entirely appreciated to-day? Is it not very certain that duty both to God and our neighbor is often put in the second place, when it ought to be put in the first? Clearly we cannot do our duty to God if we fail to do our duty to our neighbor, whether he be employer or employed. Hence on this 131st anniversary of his birth we shall do well to pay earnest heed to that part of Thomas Carlyle's teaching which outlasts the changes of time and the conventions and fashions of the age.

Meat Canning in the Home.

Most of the canning practiced in homes has been to the putting up of fruits and possibly some vegetables. The canning of meats has been considered by all but a relatively few persons to be too complicated to be done satisfactorily in the home. It has been found to be a relatively simple matter to can practically any food product in the home with ordinary kitchen equipment, and with the expenditure of comparatively little labor. It is important, however, that the directions for canning are followed carefully.

One of the most popular methods of canning is known as the one-period cold-pack method. Detailed description of this method can be found in

farmers' bulletins issued by the U. S. Department of Agriculture. Copies of these bulletins may be obtained from the Division of Publication, U. S. Department of Agriculture, Washington, D. C. With the aid of these bulletins and without previous experience, with no other equipment than to be found in almost any home, anyone should be able to can food satisfactorily by the methods described in these bulletins.

By preserving, "leftovers," such as soups, meats, gravies of any kind of meat that the family may not care for, will be appetizing to the family a week or month later. Soup stock is a very handy product and one for which many uses will be found. Beef shins make very excellent stock, as the bone contains considerable marrow. The bones should be cracked with a cleaver.

Twenty-five pounds of beef shanks in five gallons of water should make about five gallons of stock. This stock may be canned and stored for future use, and if it has been properly sterilized and canned will keep for years.

The stock may be used as the basis for most any kind of soup and gravies. Various kinds of soups may be canned and will be found to save considerable labor later on when all that will be necessary, when soup is planned for a meal, is to select the kind desired and heat it, thereby saving all the trouble of preparing this product every time it is served. But the principal saving by canning will be in utilizing the "left-overs" whatever they may be—mutton, beef or Irish stews, New England boiled dinners, fricassees, gravies, etc.

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FINANCIAL

Largest Merger in Grand Rapids During the Year.

The city's largest business transaction of the year was reserved for the year's closing hours, the consolidation of the Grand Rapids Show Case Co. and of the Welch-Wilmarth Corporation, announced the day before Christmas. The Welch-Wilmarth Corporation is a merger of the Welch Manufacturing Co. and the Wilmarth Show Case Co., effected about two years ago. The consolidation brings under a single control three of this city's largest factories and also factories at Sparta, New York City, Baltimore and Portland, Oregon, employing between 2,000 and 3,000 hands. What the financial structure of the combine will be has not been announced, but the Grand Rapids Show Case Co. has \$1,797,333 preferred stock outstanding and the Welch-Wilmarth \$1,373,320 and their respective no par common stocks are listed in the balance sheets at \$1,693,245 and \$92,500 Class A and \$596,000 Class B. The combine will be under the name of the Grand Rapids Store Equipment Co. and will easily be the largest concern of the kind in the world. Its officers will be as follows: President, Samuel D. Young; Executive Vice-President, Tom Thoits; Vice-Presidents, W. K. Williams, Henry Williams, Kenneth Welch, C. L. Weldon, Edmund Morris, C. C. Curtis; Treasurer, Harold C. Wilmarth; Secretary, Claude S. Allen, and directors the officers and Lyman W. Welch, O. B. Wilmarth, Warren H. Snow, Wm. M. Bertles, Clay H. Hollister and Wm. H. Anderson. The merger was negotiated by Howe, Snow & Bertles. Bringing the two big companies under a single management, it is expected, will make possible many economies, especially in designing, engineering and selling.

Two of the three companies in the combine have their romances as industrial institutions. The Welch Manufacturing Co. was organized about thirty years ago to manufacture folding beds. There were several makes of folding beds in those days and some of them had a mean way of folding up with the sleeper enclosed and to his serious injury or death. The newspaper jokesmiths fancied the contrivance a good thing to laugh at and between them and the tragedies, the folding bed found its finish. The Welch company thereupon turned to store and office equipment and show cases and was notably successful in those lines.

The Grand Rapids Show Case Co. also had its start about thirty years ago in a little factory on the West side. As the story goes, Henry Williams and a partner were making a hard go at the business when Henry wired his brother, W. Kerney Williams, and Samuel D. Young, who were together in cotton in Baltimore, that help was needed. The two came on to take a look at the proposition and found it doubtful, but the concern had a stock of lumber on hand and they decided that it would be as well to keep running until the lumber was used up. When the lumber ran out it was found

there was still a supply of glass on hand and operations were continued to use this up. Then something else was in surplus and efforts to get the supplies all used up at the same time seemed in vain. In the meantime the concern outgrew the West side plant and expanded into the old McCord & Bradfield factory in the North end, then purchased the Michigan Barrel Co. plant and began building an entirely new and modern plant. The concern was very busy with air craft construction during the war and was a leader in the war financing drives.

The Wilmarth Show Case Co. was started as a show case company by Oscar B. Wilmarth. It started small and it grew to large proportions through the ability and enterprise of Mr. Wilmarth.

Samuel M. Lemon was interested in the Grand Rapids Show Case Co., not as an investor, but as an endorser at the time when the others were most in need of credit. It is said his estate pulled out about \$300,000 from the concern upon its settlement.

1926 Business Profits Set Wide Margin Over Dividends.

From the 1927 forecasts already at hand it appears that business leaders in the main expect good times again next year but not many of them have expressed their opinion on the probable course of corporate profits. It is not enough to know that the volume of industrial output will hold up. What the shrewd business man wants to know is whether he will make money enough to pay dividends to his stockholders and leave something as fat. The volume of goods produced and distributed this year was larger than ever before in history and, notwithstanding the downward trend in commodity prices, corporate profits were the largest on record for any peacetime year.

At the offices of the Standard Statistics Company, Inc., they reckon that 184 industrial and utility concerns will report an aggregate net income for 1926 of \$1,204,000,000 which compares with a similar total for 1925 of \$969,000,000. Net corporate profits in 1926 rose in other words 24 per cent. higher than those for the same group in the year before. "In the interests of conservatism," says the statistician for this organization, "we may assume that these 184 corporations, being among the largest and most efficiently organized of American business concerns, were able to earn relatively more than the average business concern during 1925. Yet it still seems safe to assert that the average business organization probably earned 10-15 per cent. more in 1926 than in 1925, and likewise that for the majority of concerns of all types and sizes the year just closing was one of the most prosperous ever experienced."

With net corporate income higher than ever before, dividend requirements are, of course, being covered by margins that are more than ordinarily comfortable. It means that even if profits are somewhat reduced in 1927 through a mild recession in business activity the majority of companies would still have enough to meet the payments scheduled for stockholders.

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We realize at all times, that it is the duty of this institution to do everything to conserve, protect and promote the interest of its patrons.

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For the 184 leading corporations included in this analysis the net aggregate income could shrink 45 per cent. and still leave a sum equal to the total current annual requirements for the regular preferred and common dividends. Of course the dividends of individual companies are not paid from aggregate earnings of the 184 but of the companies in this list that now pay dividends net income in every individual case could decline 25 per cent. and leave enough to equal dividend demands.

The year 1926 has taught us that rising commodity prices are not a necessary prerequisite of enlarged profits and it is possible that in 1927 ways will be sought to maintain profits even if the total volume of business declines moderately. New methods for the reduction of costs have been found to offset the handicap of falling prices and if costs can be still further lowered that will partially offset slight losses in the volume of corporate profits. Business leaders appear to be confident that 1927 will bring good profits even though the level through a slight downturn in business activity may not equal the record aggregate established for the year just closing.

Paul Willard Garrett.

Falling Price Level Is No Longer a Paradox.

Falling commodity prices from the time that cycles in business were recognized and before have been associated with periods of business disturbance. Good times on many occasions have been ushered in by waves of rising prices but never before in the history of this country has the tide of prosperity steadily pushed higher against the handicap of falling prices. It had become almost a rule that no sustained upturn in industrial activity is possible without a simultaneous upturn in prices but now the world knows that prosperity and declining prices are not necessarily paradoxical. The greatest period of prosperity on record has blossomed to the benefit of rich and poor despite a persistent even if moderate recession simultaneously in the general level of commodity values.

Here is perhaps the strangest and most novel features of the present business cycle and its import is emphasized anew by the announcement of the Bureau of Labor statistics that the general price level, as registered in the weighted index of 404 representative commodities, fell 1 per cent. for November. In a little over a year, since August, 1925, this authoritative index has fallen from 160 to 148 which is to say that prices in that interim have fallen 7.5 per cent. until they now stand within 48 per cent. of their pre-war average. That the general price level has been falling the world over for the last two years does not alter the outstanding fact that this country has prospered to an unprecedented degree against what always had been viewed as an insurmountable handicap.

At once it must be said of course that such a thing would not have been possible except for the moderation of the decline which, even though the trend has been downward, has given greater stability in the price movement than at any time since the war. What

business most needs is a stabilization of values and the achievement of that ideal in large part lies back of the present prosperity and not the trend which although towards recession has, fortunately, been comfortably slow. Many factors explain the advent of good times in the face of falling prices but the most important are the large volume of business, reduction of costs through the introduction of better management, an increase in the per capita output of labor and the efficient service of our carriers.

The downward movement has brought one great misfortune and one great fortune. On the side of disadvantage is the outstanding fact that farm products have contributed more than their share in the recession and thereby reduced the purchasing power of the agricultural regions just as it appeared that an old maladjustment had been corrected. On the side of advantage is the equally plain fact that the downward movement in commodities more than anything else has prevented speculation and the return of inflation. The result is that the country has progressed far in its prosperity period without running into an inventory problem such as usually is met in similar epochs.

Paul Willard Garrett.
[Copyrighted, 1926.]

Big January Maturities Swell Demand for Bonds.

In the financial markets during recent weeks interest has been drawn anew to bonds through the rise in prices of these descriptions to the best average levels since the war and through the increased activity in trading. Back of the movement lie many forces of deeper import but not the least important of the immediate influences inducing improvement is the approach of January. It is traditional in Wall Street that the turn of the year brings a better bond market since at that season investors search for obligations in which to reinvest funds made available through the maturity of outstanding issues. As old investments are taken from the portfolio to be exchanged for the principal amounts new issues must be found to take their place.

But it so happens that the maturities scheduled for January, 1927 are substantially larger than were those for the same month a year ago and in anticipation of this period investors already have begun to reckon on their future requirements. In addition to the funds made available for reinvestment through maturities a large sum is, of course, brought into the investment markets through the payment of interest. The tendency is not so marked as once it was but in former times it was a common practice to make the maturity and interest payment dates fall on January 1 and July 1 in the main and that concentrated the flow of reinvestment funds somewhat in those periods.

Nowadays companies very often see an advantage in selecting other dates for the payment of interest and maturities may be found in abundance for every month in the year. Relaxation of public interest in the stock market

Mr. Stowe Says

I am not very friendly to collection concerns, but this one happens to be on the square—one in a thousand.

Only one small service charge. No extra commissions, Attorney fees, Listing fees or any other extras.

References: Any Bank or Chamber of Commerce of Battle Creek, Mich., or this paper.

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\$ 9,000. Sept. 15, 1927

10,000. Sept. 15, 1928

11,000. Sept. 15, 1929

denomination \$1,000., principal and semi-annual interest payable New York City.

FINANCIAL STATEMENT

Assessed Valuation	\$19,000,000.
Total Debt	2,396,000.
Less Water & Light Debt	\$ 525,000.
Less Self-Liquidating Debt	1,244,000.
Leaving Net Debt	1,769,000.
	627,000.

Opinion Caldwell & Raymond, New York

Price Par and interest netting 6%.

These bonds are a general obligation of the City of Sebring, Florida, one of the best interior cities in the state, and we believe will provide an attractive short time investment.

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Thoughts on the Threshold of a New Year.

Grandville, Dec. 28—Watching the old year out and the new year in was the old fashioned way of celebrating the change from the old to the new in time.

The small churches in the backwoods were nothing if not particular in regulation observances. Some of the old fathers in Israel thought the very life of religion consisted in the outward observance of Christmas and New Years.

People tramped a long way to attend the district meetings and keep up their pledges to the church. The New Year was fully as much observed as was the Christmas holiday. Such things have not the significance to-day. The rude lumberjack seldom failed to take his best girl to the public hall, and with her dance the old year out and the new year in. It was the custom and one pretty religiously observed.

Holidays were seldom neglected in the settlements. Those who had not team conveyances went on foot or horseback. Almost the first dance the writer attended he went on horseback with a youthful chum, said chum one of the wildest young fellows of the time, and who yet in after years became city marshal of a Pacific coast town and was one of the leading citizens.

At this dance, the dedication of a new schoolhouse, a little excitement was created by a bout at fisticuffs between a big lumberjack and a young soldier who was at home on a short furlough. The soldier in blue won out and his adversary quit the dance and was seen no more thereafter.

It was no uncommon thing, these little disagreements which were ever settled with bare fists, seldom a resort to deadly weapons. Because of this very few were the capital crimes of that period.

New Year's resolutions have ever been on tap at the close of the old and the opening of the new year. Such resolutions are seldom worth the paper on which they are written even if they ever get to the recording stage.

Swearing off, they called these sets of resolutions. Liquor was almost a free beverage, being little less obtainable than good Adam's ale.

Whole mill crews on a drunken spree on New Year's day was no novel sight back in the early days of Michigan. Very seldom was any act of a criminal nature done by these hilarious folks of the woods. Much of their carousing was done in a good natured way and nobody thought the worse of it on account of the celebration.

Even at an earlier day, among the staid citizens of Maine and Massachusetts, liquor was an ordinary beverage. A householder who failed to set out decanter and glass when the minister called would not stay long in good society. It was all a matter of taste, you see.

Much of the social ethics of New England and New York prevailed in the lumber woods, whose shanties were filled with genuine Yankee stock. Now and then a foreigner was met with in the woods, but the bulk of all camps was made up of native Americans.

The white man's firewater was a bane to the American Indian, who seldom indulged without creating a disturbance.

What have we to say for the New Year's of to-day? There will be festivities, no doubt and public observances in the church, but there will be none of the extravagant enthusiasm of bygone days. It is not to be expected. Modern life has so much to interest and amuse the old time solid comfort parties and balls have no place.

Automobiles, radio and a hundred and one new inventions have completely changed the face of nature and

brought new adventures into the home life.

Christmas ideals may be as sweet as ever, and yet the old timer sometimes lingers in memory over those olden, golden glory days and wishes the past might again return.

However the wheels of time never revolve backward. Eternal progress is the price we pay for our citizenship on earth. What the good Lord has for us beyond the curtain which separates this world from that other we have no means of knowing.

We can but remember that New Years comes but once in a twelve-month, and what is the New Year this week will be the fag end of the old year a few hundred days hence. Then let us see to it that the present New Years day is one of hope and happiness more especially for the young, who have yet to experience the thrills of joy and sorrow which go to make up the span of life.

Across the gulf of years we look to that other age when Lincoln, Grant and his military family battled to save the United States from disruption. Looking back thus we dare not say that those old heroes of the Great Republic lived in vain. It is the inspiration of such lives that gives zest to the present age and serves to convince our younger generation of the immortality of the race and of the fact that no man, not even the most humble was born in vain.

Even the most commonplace human in existence is a part of the great plan of an all wise creator who has managed the planetary system in such a manner as to leave no loopholes for disaster to any of the works of the Great I Am.

Let us then meet the sunrise on January first with an assured faith in the betterment of things all down the line of human endeavor. The radio, that modern miracle, is worthy of our deepest study. From its outcroppings may come in the near future revelations of a most startling nature.

Suppose some day, when listening over the radio, the voice of an Abraham Lincoln or that of a Charles Sumner makes itself known in unmistakable terms what shall we say to the revelations yet to come? There are more things in nature than man has ever imagined. Be content and wait.

Old Timer.

Dry Cleaning Eggs.

By subjecting eggs to a sand blast dry cleaning process operated by electricity, the Washington Co-operative Egg and Poultry Association has increased the market price of their eggs from one to four cents a dozen. They are candled as they leave the cleaner. This is one of the things that co-operation can do to enhance prices. The individual probably could not afford to do so unless handling quite a flock. It beats washing, which injures the eggs.

With electricity to increase egg production by lengthening the day; to increase growth by putting the growing chicks or their feed under the ultra-violet rays; to incubate the eggs; to furnish brooder heat; to clean and candle the eggs, it is difficult to name any other line of farm production that fits in so well with electricity.

Obvious Proof.

Teacher—Is it true that heat expands bodies and cold contracts them?
Pupil—Yes, sir.

Teacher—Kindly give us a demonstration of this truth.

Pupil—For example, well, days are longer in summer and shorter in winter.

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RELIGION OF AGRICULTURE.

No Other Occupation Engenders Such Faith in God.

I should, perhaps, have been more thoughtful and said morals of agriculture, rather than religion. However, in extenuation of this possible error, permit me to say that I have never been able to formulate in my own mind a proper distinction between the two. Even after reading up on the matter preparatory to the comprehension of learned discussions in religious conventions which I attended for years, wherein theological controversy was dominant, my preparation seemed inadequate to the distinguishing analyses of the experts. In extenuation of the methods of the divines it may be said, however, that drawing these nice distinctions sharpened the wits of the scientific religionists, even if it did not add to their knowledge of God.

The way I put the case to myself in thinking over the religion of agriculture, is this: The proper management of the soil in the practice of agriculture is essentially a matter of morals and a test of righteousness. Man acquires what we term a "title" to a small section of the earth's surface. The title, however, has not passed from God. A proper abstract would still acknowledge the real ownership in Him. We who till the farm are simply tenants under certain well-defined obligations, based upon the central thought that whatever we may take from the land we must restore to it in some other form, so as to leave as a legacy, if possible, for someone else, a latent power of production greater than that which came to us under the unwritten contract. Nothing short of this should satisfy our sense of obligation which makes the thrifty farmer essentially a religious man. Practically, it is the inspiration to higher attainment in the science and art of agriculture. A man may be thrifty and still mercenary, never giving a thought to this higher phase of responsibility in the pursuit of agriculture. As the world goes, he may be called a successful man, but, through a lack of recognition of this religious element, he loses the distinguishing charm of his chosen occupation.

Salvation is dependent upon the proper acknowledgment of this obligation—salvation from selfishness and the diminutive outlook.

There is no occupation which is calculated to engender so great faith in God as agriculture. It is faith which is constantly being strengthened through its exercise and it is always the basis of intelligent activity.

If religion is the mind of God in the heart of man—if getting religion is simply finding out about God—the fields of the farmer are more replete with opportunity than the pews of the church. I would not, however, for a moment minimize the influence of the church, for if it is properly exercised, it will plant and cultivate the germ which in growing will open the mind of the farmer to this beautiful vision of God.

Abundance in life is the widening of the angle of vision toward God, and where in the world is the opportunity

so great for this broadened view as in watching the processes of nature as they are guided toward usefulness, in the development of the highest type of manhood?

A friend of mine who is a landscape gardener, while sauntering one evening through a very attractive farm country, in passing a farmstead noticed a boy out in the yard on the West side of the barn feeding the chickens. Being somewhat weary and willing to enter into a bit of conversation, he asked the boy about the breed of fowls, how many he had, how much he fed them per day, how many eggs they laid, what price he got for broilers, and other questions appropriate to the business of chicken raising and egg production. As an addendum to the conversation he pointed to the Western sky and called the boy's attention to the glorious sunset, touching upon the rare tints of the cloud areas and the wonderful afterglow as the sun passed behind the horizon. The boy looked in wonder and delight and then, in a burst of confidence, said, "Mister, I have fed these chickens regularly in this yard for seven years and I never saw that before." The truth dawned upon him that he had never looked up and he had lost a very important and attractive feature of his country home life.

Some years ago, with some friends, I was enjoying a carriage ride some ten miles over the hills to the South of Grand Rapids. I had looked from my own home toward these hills, and wondered what the view would be from this relief of ground, the highest in our county. As our carriage reached what seemed to be the very crest of the hill, we alighted abreast of a farm house, the owner of which was evidently looking after some corn that he was cribbing, preparatory to winter. I asked him if he would object to our passing through his field at the rear of the house for the purpose of getting what seemed to be a very beautiful view to the Northward. He replied very pleasantly, "Of course not, and I will be glad to go along with you." Something like twenty rods from the house we stood upon the verge of ground that declined very rapidly to the Northward, and from this point we could see for fifteen or twenty miles a landscape of unparalleled beauty. Grand River, which makes a strong bend to the Northward in Kent county, in the reflected sunlight looked like a silver thread dropped down into the wealth of color which had developed in the autumn foliage. The city of Grand Rapids was nestled down in the center of the picture and all about the background there were beauty of tint and delicacy of form and strength of outline which rendered the picture wonderfully attractive. Our entire party, in viewing this marvelous expression of God in nature, was wrapped in surprise at the sudden revelation of beauty. The first one to speak, however, was the owner of the land. With ourselves he had allowed his eye to run over the different features of this broad landscape, and he said, in a voice affected by the emotion of the occasion, "I was born on this farm. I have lived here thirty-

seven years and I never saw that before." The fact was that he had never looked up. The wonderful opportunity given upon his own farm for the education of the soul had never been accepted and utilized.

The prayer of the thoughtful husbandman, who has the right spirit in him, is a combination of gratitude for the opportunities given him for learning about God, and an urgent petition that his eyes—in truth, all his senses—may be quickened to the reception of the great facts of creation that are everywhere in evidence. Nowhere in the world, to one whose eyes are open to see and whose ears are quick to receive impressions, is there such evidence of the abundance and the lavishness of nature as can be found in connection with the ordinary experiences of the husbandman. Putting our hand trustingly into the hand of nature opens our sympathies and quickens our understanding to the tremendous fact that we are a part of the Eternal plan.

The rapid progress in agriculture, whereby the latent forces of the earth are harnessed and made to support a constantly increasing population in greater comfort, is concomitant with the development of a deeper and more pervading religious spirit in man. In the field of plant and animal improvement there must be a constant recognition of the laws of life and the marvelous opportunity afforded to man for molding material things through the application and operation of Divine laws. Men sometimes delve in this work of their lives, claiming to recognize in science and law all there is of life. They never lift up their heads to the higher level and to the exquisite satisfaction coming through the recognition of the power without themselves that makes for righteousness. This, I opine, is the exception rather than the rule. As I have become acquainted with the men who are forging ahead in the science of agriculture I am gratified to see the result of more abundant life in the religious convictions that crystallize in the character, as the successful application of life's laws results in newer and broader and more beautiful creations.

To give the world a new glimpse of God is worth the most serious effort extended through a lifetime. This is the final purpose of the far-reaching work of the Experimental Stations devoted to the cause of scientific agriculture. The advanced and advancing methods resulting from this able administration of the educational forces which make for a more successful agriculture are essentially religious in their final analysis. The man thus engaged recognizes success as in accord with the laws of God and failure as a lesson learned from a mistaken interpretation of these laws or a willful neglect to recognize the importance of their constant application to all the details which are at the foundation of successful effort.

Occasionally the man who sees the beautiful color deepening in the ripening peach never seems to get above the fact that the tree has been well fed with potash. Once in a while a man seems perfectly satisfied with the

A COMPLETE LINE OF

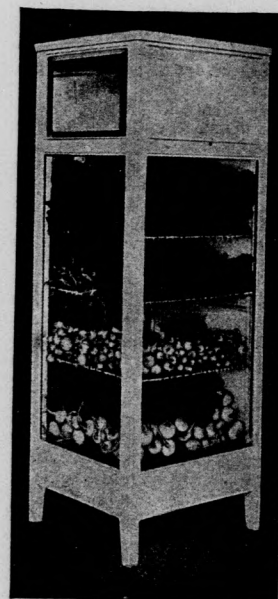
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explanation that the rigidity of the stem of wheat which holds up bravely the surmounting grain is simply the result of the deposition of silex; and still, again, we find the man who accounts for the succulence in garden vegetables as simply the natural development which results from a nitrogenous plant diet. However, it is my observation that most men grasp the opportunity of looking back of these wonderful processes of nature to the power that formulates and guides.

It is written that no man has seen God at any time. In a certain sense this may be true, but the man who absorbs into his being the wonderful manifestations of God, as they are exhibited in nature's processes, at least sees His shadow projected upon the screen of life.

My plea is for an enlightened agriculture. Not that more bushels of grain may be produced from a given acre of land; or that greater substance or finer flavor shall be inducted into the products of the garden; nor, again, that a richer tint shall be blended into the bloom of the peach or the apple; not that a more delicate and varied aroma or a wider range of tints and shades shall be made to permeate and thread the tissues of nature's floral treasures; not that the wealth of the forest growth so ruthlessly destroyed shall in an economical manner be restored to adorn and protect the earth; but, rather, that in the evolution of the business of the husbandman, the curtain that hides the Power which controls and modifies the steps of this evolution shall be lifted and the ordinary farmer become awakened to the fact that he is actually dwelling in the Kingdom of God.

In the evolution of landscape art—the poetry of agriculture—where beauty is the guiding star, we find our purest types of religious men. They are teachers of religion through object lessons in the employment of God's most beautiful creations in combinations that touch the souls of men.

The mistake of centralizing religious effort in edifices and in trodden highways is more and more apparent. The watchword that is now so strongly in evidence in religious circles, of "getting back to Christ," in its broadest meaning, is getting back to His methods and sloughing our machine ways of finding out God. He looked toward God through the common things of the earth, the processes of the husbandman, the laws of life. Nowhere do we find so rich a field for the development of healthy religious thought as in the study of nature's processes and the development of them in the interests of a richer manhood.

In rational forestry, as a department of agriculture, I have seen the most notable examples of that change of heart which in the realm of theology has been given a miraculous setting by academic religionists. The modern forester bases his whole system upon the responsibility of man to properly conserve the legacy which came from God and which find its expression in the forest cover. He points out with no uncertain language the results of sinful waste as the punishment dealt

out by the Divine hand for sinful infraction of the beneficent laws of balance that govern the conditions of this earth's surface. He points out with unerring accuracy the way in which man must be saved from himself and utters with no uncertainty the startling truth that this is God's world and man in a very real sense puts himself outside the Kingdom of Heaven by despoiling it.

The parables that fell from the lips of that prince of story tellers, Jesus Christ, linked together the processes of the husbandman with the great religious truths he formulated into the Christian method. The seeding, the harvesting, the trial of the weeds, and the management of labor were all matters of deep interest to him in carrying to the waiting multitude His marvelous truths.

The farmer, the gardener, the forester, all unite in the pronouncement based upon reason and experience that irresponsibility with regard to the life and conditions and relationships of this world means forgetfulness of the highest obligation to God. The recognition of the operation of God's laws and processes in his world and their relation to the wondrous beauty with which this earth is adorned means a lofty conception of the Power that creates and by beneficent laws molds the processes which are entrusted to man in his triumphant march toward the Kingdom of Heaven.

In the pursuit of a successful agriculture the first premise is the recognition of the open door to the Kingdom of God established upon this earth. The second premise is the responsibility which grows with the life and which is an intrinsic part of existence in this world. The conclusion manifests itself in more abundant life.

Charles W. Garfield.

Crooks Use Grapefruit to Remove Fingerprints.

Los Angeles, Dec. 24—It has long been known that the grapefruit is an expert in the art of self-defense, but not until recently did the local police discover that it also has criminal tendencies. What is worse, it engages in one of the worst forms of crime, namely, helping yeggmen, those men who open banks without incorporating. The grapefruit's part of the job, according to a central division detective, is the dirtiest part of all, the cleaning up after the bandits have cleaned out. With the discovery that no human fingerprints are exactly alike, the safe robber was confronted with a new problem. He would have to be careful not to leave any tell-tale impressions. Police are so curious at times and fingerprints tell no lies. Here is where the unsuspecting grapefruit took its first wayward step. Some crook discovered that nothing was more satisfactory for removing fingerprints from a steel safe than the acid from this yellow fruit, and at least one gang of yeggmen is known to have used it for the purpose. A few deft swipes over any safe or strong box, which the crooks have touched, and there are no fingerprints for the police to examine.

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Features of Golf Suits.

Four-piece golf suits are expected to have an even greater demand during the coming Spring than in the past one, according to manufacturers. With more women on the links, the men players are paying much more attention to their attire. In addition, the suits are described as ideal for motor-ing, hiking and other sports. Grayish tans will be favored colors in the suits, it was said yesterday. A leading style in the coat is the three-button model. The back of this coat is seamless and has belt and pleats. It is designed to fit like a sweater. Shoulders are loose to permit free movement. Patch pockets with flap are a feature. Two styles of knickers will be offered—the "plus four" variety and the "plus six" type. The collegiate demand is for the latter variety. The knickers are cut to the same fullness in front and back, with two pleats on each side of the front of the garments. The imported woollens used in the garments mentioned are novel in weave. The coat is plain while the knickers are of the same fabric but overlaid.

Jewelry Sales Have Been Large.

Not for some years has the whole-sale end of the jewelry trade been so busy as it has been during the past three weeks. Largely due to the slowness with which many lines of this merchandise were taken in by retailers earlier in the year, retail stocks were at a relatively low ebb at the beginning of the month. The result was that since then there has been a veritable wave of buying. As usual in this trade, the great bulk of this buying has been on memorandum, and the actual amount of business done will not be known to wholesalers until after the turn of the year. Reports of recent consumer-buying from various out-of-town points, however, are very encouraging. Save for the stress that is being laid on pearl jewelry in all price ranges and the greater attention to earrings that is reported from some quarters, there has been little outstanding feature to the demands of retailers.

Expect Large Blanket Sales.

The extent to which jobbers' stocks of cotton blankets have been depleted by the cold spells of the last month or more, coupled with their unwillingness to replenish their holdings in a large way in the face of very probable reductions in manufacturers' prices, has led to predictions that a very large volume of business will be done on the goods when the 1927 lines are opened. In some quarters orders approximating in size and number those of the boom period of the war are confidently expected. This prospect is borne out to some extent by the way the early priced lines of part wool blankets were snapped up by wholesalers. None of the big lines of cotton blankets are

likely to be priced before early January. Leading makers of all-wool blankets also have so far withheld 1927 quotations.

Towel Situation Is Irregular.

Probably in no part of the dry goods trade is there more irregularity at the moment, at least so far as sales and stocks are concerned, than in cotton towels. In some cases, it was said here yesterday, mill stocks are such that carload deliveries could be made without much difficulty if the occasion required. In others, while stocks of some "numbers" exist, prompt deliveries on other parts of the line cannot be made. High-grade Turkish towels are difficult to get right now for quick shipment, due to the steady increase in the consumer demand for them and the good buying that has been done by jobbers and large retailers to meet this call. Stocks of fancy sets in the better-grade towels are said to be especially low, due to the way in which they have been bought up for holiday gift purposes.

Other Lines Would Be Helped.

If the vogue for women's suits next Spring is as good as the suit trade expects it to be, a number of other lines of apparel will be notably benefited. Blouses would be one kind of merchandise to gain, inasmuch as a blouse is required with the two-piece suit. To say that the blouse industry would be pleased is to put it conservatively as, outside of costume blouses and a few sports types, the demand for these items has been very quiet for several seasons past. Corsets would also have a rebirth of favor, to the satisfaction of a trade which has seen a good part of the demand drop off or switch into lower priced corset brassieres and other combination garments. Certain accessories, notably popular priced novelty jewelry designed for suit wear, would also be helped by a suit vogue.

Planning For Clearance Sales.

Retailers have been showing buying activity in a number of lines of merchandise covering their needs for January clearance sales. The stores plan to try in these sales to make up some of the seasonal loss earlier in the season and also to prevent a bad reaction which might follow the present tremendous wave of holiday buying by consumers. Considerable attention will be given to departments which during the last two months have been going backward. Piece goods, particularly silks, will be offered liberally, together with the stocks of seasonal ready-to-wear in the stores. White goods and house furnishings will also be merchandising divisions in which drives to stimulate turnover will be conducted.

Had To Rush For Toys.

The extraordinary holiday business in toys that is reported by large retailers has in no small way been enjoyed also by many of the small stores of the neighborhood type. Among these are stationery and novelty stores which handle toys in a small way all through the year and which expand their lines during the holiday season. The rush of business caught many of them unprepared, with the result that

a last-minute demand was made on the available sources of supply and with the further result that many wholesalers, who at this time of the year attempt to dispose of odds and ends by sub-rosa consumer sales, are pretty well cleaned out. Dolls, wheel goods and mechanical toys are well up among the goods for which the consumer rush was largest.

Jobbers Have Bought Gingham.

If there was any shadow of doubt as to the effect on buying of Spring gingham that giving jobbers stock protection to April 1 would have, it has been dispelled by the business that has come in to first hands, both Southern and Eastern, since this action was taken. In some cases the volume of orders received has been surprising, and especially so in view of the unwillingness of most jobbers nowadays to contract for sizable quantities of goods. Their action is attributed to the noticeably improved outlook for gingham this Spring and the fact that in order to do business in these goods it is necessary to have them in stock in January and February. To accomplish this some hasty action was necessary. Both staple and dress gingham have shared in the resultant business.

Children's Hats Sold Ahead.

The amount of business already taken on Spring lines of children's hats by manufacturers leaves little fault to be found. Many of these producers, in fact, have already covered their production for February and March deliveries. Up to the present

time the demand for the goods has been centered on straw, georgette and silk models. Those of silk are elaborated with shirrings and other intricate trimmings. As the season advances the indications are that hats of bright-colored felt, which are now being offered to the trade, will be featured more extensively.

Leather Handbags For Spring.

Leather handbags are in strong favor as the holiday season selling approaches its close. These, it was said yesterday by manufacturers, will also be offered retailers early next month. Silk bags are likely to have some demand, but, it is said, only toward the latter part of the Spring. Both pouch and under-arm styles are being offered, but the trend lately has been toward the former, developed in bright-colored leathers and reptilian and calf fur effects. The Fall season, wholesalers say, has been a very satisfactory one. Business during the last six weeks has been particularly active.

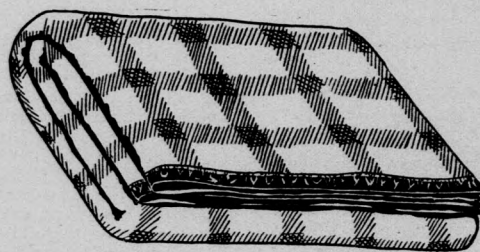
Eggs For Cones.

An Illinois merchant has conceived the unusual idea of offering an ice cream to every child who brings an egg to the store on certain Saturdays. The offer is only open to children below a certain age, and each child is limited to one cone. It's not such a bad idea—if you like eggs.

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DETROIT

WOMEN'S WORLD

A Happy New Year in the Store.

*Written for the Tradesman.

Every merchant and every helper naturally wishes that the coming twelve months may be a happy year in store work. What must the employer be and do to make this possible? What must be the part of the workers? First as to the employer.

For clearness we will take as our example a storekeeper who personally directs his rather small force of assistants. It is understood that in a large establishment the executive functions are divided among a considerable staff, while the number of helpers may run into the hundreds. But the principles that govern the relations between manager and subordinates in a store will be practically the same, whatever the size of the concern.

Now let us sketch the merchant who is a good man to work for.

He is no weakling. He has strength of character and force of will, a personality that makes itself felt. He has sagacity and sound judgment, is courageous, yet properly conservative. He is a man who, by nature and training, is fitted to be in control.

He has clear and definite purposes, ambitions which he wants to realize.

He is of clean morals and looked up to by all who know him.

He must be a man of stanch integrity—one who will not tolerate deceit or trickery in any form.

He should have high ideals and should regard his business not only as a means of making money, but as a way in which he can be of real service to the community in which he lives, and of benefit to those whom he employs.

Being all this, he still has his feet on the ground. He is practical, is able to adjust means to ends and has a sure grasp of every situation.

He is systematic and uses the best methods. Things never go at loose ends. He is a disciplinarian. He is progressive and able to adapt himself to changing conditions.

His business is something in which he takes pride and of which every one who works for him rightfully may be proud.

The store building is as good and attractive as circumstances will justify. The stock always is clean, neat and in order. The merchant himself is well dressed and presents a good appearance.

He keeps himself mentally and physically fit. He works hard but he allows himself rest and relaxation. The man who, night or day, never lets his mind get off the job, is not the efficient type of business man. The dyspeptic never is a good boss.

Having the characteristics that command respect and obedience, he also possesses in large degree those ingratiating traits that make a man likeable in his human contacts and associations. He is patient, kind, considerate, tactful. He cultivates the habit of looking at things from the other person's point of view.

These qualities pervade the very atmosphere of his establishment. It is

a pleasant place. Courtesy is extended not only to every customer and to every one who may become a customer, but is habitual with him toward every helper, and something he expects every helper to use toward every other helper. He requires respectful treatment and he gives it. He knows that the least and youngest in his employ is a human being the same as himself, with feelings like his own.

In the training of his workers he relies mainly on careful instruction and showing how things should be done, on the maintenance of high standards, and on inciting each worker to worthy endeavor. In this way errors and offenses are largely prevented, so reproof is seldom necessary.

He does not grumble. He does not nag. He does not keep his workers in a state of nervous apprehension. If a correction is required, he makes it as gently as will be effective, and privately when it is practical to do so. He never does so thoughtless and so cruel a thing as to give a harsh reprimand to a well-meaning worker in the presence of a customer.

As to working conditions, he will not only live up to the laws in this regard, but he will do, for the comfort and well-being of his helpers, many things that are not legally required.

He appreciates industry, faithfulness, and merit of every kind. He is ready to consider the suggestions of his helpers and give full credit for such as may be advantageous. He will be the inspiration of every boy or girl, man or woman, who works for him. He will foster their abilities and encourage the development of their initiative. Insofar as possible he will be their friend, one to whom they would turn in trouble or misfortune.

He is just and gives every one a chance. If he has sons or daughters or other relatives in his employ, they are not granted special privileges.

He recognizes that the relation between himself and his helpers is a business one. He does not require nor expect greater service than he pays for.

Naturally he will know what his workers are doing outside of business hours. He will encourage them to spend their leisure in wholesome recreation and in ways that will be educational. But he will not be nosey or officious, nor will he meddle in their private affairs. He will respect the sanctity of the individual.

The man who is all this well deserves the loyal co-operation of those who are fortunate enough to be on his pay roll. The man who feels he lacks in this or that phase of the many traits that go to make up a good employer, may gain much by an honest effort to bring up on his deficiencies.

Now as to the store worker. In what follows the masculine pronouns are used, but women and girls as well as men and boys are included.

The good store worker arrives on time in the morning, hopeful, cheerful and with a genuine desire to do a day's work before he goes home at night.

He always is neat clean, and suitably attired.

He never forgets his manners. He is courteous to everyone.

He really likes people and cultivates a winning and magnetic personality.

He is truthful in his representations, honest in the handling of money and in every other way, entirely above all crookedness.

He is trustworthy. He never discloses any secret of the business that may come to his knowledge.

He is loyal. He upholds the honor and dignity of the establishment to his fellow workers and to the public.

He respects the authority of the employer and tries to carry out his plans and policies. Moreover, in his personal size-up of the man, he appreciates his large and noble qualities and is not on the lookout for funny little eccentricities. He never pokes fun at the boss behind his back.

He pulls for the business and insofar as he consistently can, advertises it among his friends and acquaintances.

He enters heartily into the esprit de corps of the establishment. He can be depended upon to get along as smoothly as possible with the other workers.

He does not become so absorbed in sports, amusements, or other outside interests, as to be jaded and listless for his regular job.

He is willing sometimes to do more than is required of him. He will cheerfully sacrifice his own pleasure and convenience to the business, when this may be necessary.

He gives careful attention to all training and instruction offered. He uses not only his hands but his brains. He is not content with learning just enough to get by, but by study, observation, and thought, is continually trying to improve and make his work better and better.

He does not speak of "taking up the grind" when he goes to the store in the morning. Nor without good reason does he cherish the very prevalent delusion that his services are greatly undervalued.

The more intelligent and capable the worker, the more likely he is to have aspirations to fill a far better position than he now has, either in a mercantile or some other line. To this end he will cultivate his initiative and his abilities. Meanwhile, his efficiency increased by his broader vision, having a place in a good store under the right kind of employer, he will appreciate his job, see its advantages, and bring to it daily and hourly, enthusiasm, energy, concentration, faithfulness. He will want to earn his pay as well as get it.

The store worker who will follow the various suggestions that have been outlined above, will be doing his essential part in securing for himself, his fellow workers, and his employer, a happy and prosperous new year.

Ella M. Rogers.

Look For Activity in Silks.

While Spring business has been slow in developing in silks, manufacturers look for the end of the holiday period to mark the beginning of active buying, particularly by the retailers. No particular significance is attached by

the trade to the slowness so far, as there is every indication of continued favorable consumer demand and fashion support. As a group, sheer silks have had the best of the demand to date. Chiffons have been particularly well bought, with georgettes and light fine crepes following. Flat crepes have been well to the fore. Silks with moire finish have been in demand for the early spring, as have some of the taffeta effects. The dress trade continues to give attention to silks in the new ombre shadings.

Nainsooks Lead in Activity.

The flurry of interest created by the naming of prices on several leading heavyweight lines of ribbed and fleeced underwear for 1927 having largely subsided, buyers have turned their attention to nainsooks for Spring shipment. The result is that a nice business is being done on these goods at the recently reduced prices. They are being bought for deliveries ranging from January to April, but mostly for shipment in the period running from late January to about March 15. Lightweight ribbed underwear for Spring is not expected to move very freely before the middle of the coming month, nor is much action on balbriggans looked for until about that time. Opinions differ as to the amount of heavyweight buying there will be following the advent of the new year.

Openings of Woolen Blankets.

From present indications, leading lines of all-wool blankets will not be officially opened until after New Year's. The offerings of the American Woolen Company have been under final preparation for some days now, as have those of other prominent New York blanket firms. There is a possibility that some openings may be made next week, but, as it is a holiday period, this is considered unlikely. Sellers have had an active immediate delivery demand quite recently. This is one of the reasons why 1927 openings have been held back. A good many in the trade favor the practice of yearly openings in January rather than early in December as has been the custom in the past.

Silks Bought For New Millinery.

Finding that hats of belting ribbon, failles and satins are taking very well, millinery manufacturers have placed good volume of orders for these silks. In the ribbons, novelty effects in two and three-tone patterns are said to be doing particularly well. Failles of the so-called frosted types are also actively called for in the high shades. Black is the shade wanted in the satins which are of the crepe variety. Braid is used in combination with the satin.

Followed Advice.

The grocer had just put a new boy to work, and among the other instructions was this:

"If you don't happen to have what a customer wants, suggest something else as nearly like it as possible."

Soon a woman came into the store and asked the boy, "Have you any fresh green stuff to-day?"

"No, ma'am," answered the boy, "but we have some nice bluing."

HARDWARE

Michigan Retail Hardware Association.
President—George W. McCabe, Petoskey.
Vice-President—C. L. Glasgow, Nashville.
Secretary—A. J. Scott, Marine City.
Treasurer—William Moore, Detroit.

Suggestions in Regard To the Annual Inventory.

Written for the Tradesman.

It is good policy to take stock in the hardware store just as early as you can in the new year.

Merchants differ on this point, of course. But stock-taking represents the sizing-up of business operations in the year just finished, and is replete with lessons for the year just opening. So, if you are to make the most of 1927, you should, as soon as possible, find out just what you did in 1926.

A great many hardware dealers plunge into stock-taking right after New Years. Others wait until the second week of the new year. With some, the start is not made until February. However, unless special circumstances necessitate a late stock-taking, it is best to take the inventory early. It is not a pleasant task at best and the quicker it is done and out of the way, the better.

Where the inventory is late, this is usually due to an established practice of holding a pre-inventory sale. The mid-winter sale, of course, has a vital connection with the task of stock-taking; and in connection with the mid-winter sale, opinions also differ.

Is it better to hold the sale first and thereby reduce the amount of stock to be taken and the labor of stock-taking; or is it better to take stock first, and thereby get a line on the goods which it will pay the dealer to clear out by means of drastic price reductions. Probably the majority of hardware dealers favor the latter policy; but individual circumstances and, to some extent, individual preferences, determine the policy to be pursued.

The season after the holidays is at best a dull one; and at the very outset of the new year, the time for stock-taking can be better spared than a little later. A further inducement to early stock-taking is that the inventory should provide the merchant with the facts necessary to estimate the amount of business done during the twelve months. This is a valuable guide in mapping out the program for the coming year.

The work of stock-taking should be done as quickly as possible. The sooner it is finished, the better. Under the most favorable circumstances, it is sure to interfere with the regular business. While stock-taking is in progress, the clerks cannot be expected to display any marked interest in selling. They will wait on such customers as may come in, but their selling efforts are apt to be perfunctory. Customers, knowing this, prefer to buy at some other time. Hence, the best time to take stock is when the fewest customers are likely to come; and the sooner the work is finished, the better.

Some dealers, to avoid interfering with regular business, adopt the policy of taking stock after hours. They get the staff together, lock the doors, pull

down the blinds, and simply go to it. This, however, is not necessarily the best policy. Long hours do not result in the best work; and what the dealer saves by working in the evening is apt to be lost again by slackness the next day.

A fair compromise made by other dealers is to restrict stock-taking to the dull and quiet hours of the working day—usually the morning and the early afternoon. During these hours the work of stock-taking is pushed as rapidly as possible; while in the busier hours of the day the stock-taking is thrust entirely to one side.

Whatever the method, customers should always be given first consideration. Stock-taking must wait when selling is required. It does not pay to antagonize customers in order to get the stock-taking done a day or two earlier.

It will invariably be found helpful to map out the work of stock-taking beforehand. Get your stock book ready, and decide in advance in what order you will handle the different departments, and the different lines in each department. There will undoubtedly be some confusion immediately after the holiday season, so that it will be difficult to plan things with absolute assurance that the plans will work out exactly. But preliminary planning will unquestionably help you in your work.

When you do attack the actual work of stock taking, go at it with all the energy at your command. It is tedious business and unless you put considerable pep into the task, it is quite likely to drag. Of course, it should not be speeded up at the cost of accuracy, which is essential; but keeping accuracy always in mind, your aim should be to rush through your stock-taking with the least possible delay.

If you have decided to hold a mid-winter sale after stock-taking is completed, there is one stunt that will save you a lot of time and extra work in preparing for your sale. As your stock-taking progresses, set aside in some one part of the store the article you are planning of use as "special features" in your sale. This will save running over the entire stock a second time to pick out these articles.

Quite often the stock-taking can be combined with another bit of necessary work, the rearrangement of the store interior. In most hardware stores some shifting of the interior arrangements is made for the special purposes of the Christmas season. Afterward, rearrangement is necessary. You can, with little extra effort, rearrange your stock as you go along.

Stock-taking will inevitably bring to light a good many surprises. You will find items you thought out of stock; and on the other hand you will unearth a lot of "dead horses" you thought yourself safely rid of. The process will be full of lessons for the future, alike in regard to buying and in regard to selling. You should aim, not merely to determine the value of your stock and your position now as compared with your position a year ago; but you should also draw whatever lessons you can from your stock-taking, to guide you in your coming year's business.

Michigan Hardware Co.

100-108 Ellsworth Ave., Corner Oakes
GRAND RAPIDS, MICHIGAN



Wholesalers of Shelf Hardware, Sporting
Goods and

Fishing Tackle

*As the year draws to a close we wish to thank
the many friends who have favored us with
their patronage and wish you all a happy
and prosperous New Year.*

G. R. STORE FIXTURE CO.

7 Ionia Avenue N. W.

BROWN & SEHLER COMPANY

"HOME OF SUNBEAM GOODS"

Automobile Tires and Tubes
Automobile Accessories
Garage Equipment
Radio Equipment
Harness, Horse Collars

Farm Machinery and Garden Tools
Saddlery Hardware
Blankets, Robes & Mackinaws
Sheep lined and
Blanket - Lined Coats

GRAND RAPIDS, MICHIGAN

Foster, Stevens & Co.

Founded 1837

WHOLESALE

General Hardware — Sporting Goods
Fishing Tackle and Factory Supplies

We Ship Promptly

57-59-61-63 COMMERCE AVE., S. W.

GRAND RAPIDS

MICHIGAN

If you can personally take stock without getting a lot of worth-while ideas for the conduct of your business, then you are an exception. Practically every hardware dealer comes out of stock taking with a host of bright, new, helpful ideas. The difficulty is that many of these dealers fail to put their new ideas into effect.

You should plan, therefore, to keep some record of new ideas evolved from your stock-taking disclosures—ideas that may be helpful in buying, selling, advertising, store arrangement and window display. Jot down these suggestions. After the job of stock-taking is finished, go over them. Use them as a basis for your plans for the coming year.

The mid-winter sale should be the big item of your winter's business. You will, presumably, feature timely and seasonable lines right along in your window displays; but the sale should be especially utilized to stimulate business at a season when business normally is anything but brisk. Also, it will or should prove an effective means for turning a lot of slow selling items and odds and ends of stock into cash.

The relative merits of the pre-inventory and after-inventory sale must be left to the individual dealer. The point is, whenever you do put on the sale, make it a sale worth while. Quite often a merchant will advertise a special sale, and yet will offer practically nothing to attract the attention or arouse the interest of the buying public. Naturally, such a sale proves a failure.

You will handle your sale better if you keep clearly in mind your two outstanding objectives. The first is to clear out certain lines you want to get rid of. The second is to attract to the store customers who will buy regular lines at what are practically your regular prices.

On these regular lines you do not need to cut; or in any event your price concessions need be merely nominal. But on your specials—the lines you are anxious to get rid of—it will pay you to cut prices to the bone.

These specials constitute the biggest advertising feature of your sale. It is the bona fide reductions you quote on these articles that will convince the buying public that you are giving real values.

Select the lines you want to feature, trim down the prices to a point where they fairly shriek to the customer to come in and save money, display these articles in your window with price cards showing not merely the sale price but the reduction; and advertise them in every way you can. Make these specials the outstanding features of your sale.

Then put your best selling efforts behind the regular goods at practically everyday prices. These goods, with nominal reductions, will yield you the normal profit margin. When a customer comes in to buy an advertised special, interest him also in your regular lines. It is the features that will bring people to your store; but it is the regular lines at regular prices that will make your sale really worth while.

The poor salesman will, of course, be content to sell the advertised special and let the customer go. But the good salesman will not rest satisfied without earnest effort to interest the customer in other articles.

The mid-winter sale is your big bid for trade; and you should make it count for as much as possible.

Victor Lauriston.

Why Some Hams Cost More.

"Why does one ham cost more per pound than another?" is a question that is sometimes asked by your customers. To begin with, there are a number of classes of dressed hogs, all of which do not make desirable hams. In buying fresh hams the housewife usually wants a small ham. Half of a larger ham will not do. It must be a whole ham and a small one, but the same customer would not buy a light, thin piece of bacon. To supply small, lean hams and heavy, thick bacon from the same hog carcass is impossible, as the hogs don't grow that way.

That is one reason why small fresh hams cost more per pound than the larger ones. Most retailers who sell pork would be greatly pleased if their customers would buy half of a medium sized ham instead of always insisting on a small whole one, especially when ordering fresh pork hams. Half of a medium-size ham can be purchased cheaper per pound than a whole small one. In addition there will be less waste in the half of ham, as there will be only one end piece, while in the whole ham there will be both the shank and butt ends, either of which are more or less wasteful. However, the larger ham should not be excessively fat. The amount of fat should be in proper proportion to the lean meat.

A nice way to roast pork ham, especially a half one, is to enclose it in pastry dough and roast in the regular manner. The crust formed by the baked dough will retain the meat juices and help to prevent the meat from drying out. Corned hams are excellent for boiling, and are preferred by some persons to smoked ones for this purpose and in addition should be less expensive. Smoked hams are universally popular, partially due to the various purposes for which they may be used. There are a number of grades of smoked hams. The choice hams are very carefully selected, cured and smoked, and are usually wrapped in parchment or similar paper, and are sold under highly advertised names. These choice hams are selected by experts, who grade them carefully prior to placing the hams in cure. Choice hams should have firm, bright, smooth grained flesh, excellent conformation or shape, with a large proportion of lean, short shanks, smooth, thin skin, free from wrinkles, blotches or bruises, with the proper proportion of fat to lean.

Interference.

Jim—How did you like the radio program last night?

Tim—I didn't get all of it.

Jim—That's too bad. What was wrong?

Tim—The instalment collector came around and took out the set.

Watson-Higgins Milling Co.

GRAND RAPIDS, MICH.

NEW PERFECTION

The best all purpose flour.

RED ARROW

The best bread flour.

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

Western Michigan's Largest Feed Distributors.



The Phonomorph

The nearly invisible—no head band. The noise in your head ceases at once.

THE DEAF MADE TO HEAR

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The smallest known device for hearing.

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4% Banking by Mail

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We are as near as your mail box. As easy to bank with us as mailing a letter.

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No one but the bank's officers and yourself need know of your account here.

Unusual Safety Extra Interest

Send check, draft, money order or cash in registered letter. Either savings account or Certificates of Deposit. You can withdraw money any time. Capital and surplus \$312,500.00. Resources over \$5,000,000.00.

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BEST FOODS Mayonaise Shortning
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COMMERCIAL TRAVELER

Verbeck in Love With City of Los Angeles.

Los Angeles, Calif., Dec. 24—La Ciudad De Nuestra Señora La Reina De Los Angeles, said to be properly translated means Our Lady the Queen of the Angels. Los Angeles, properly translated, to my notion, means Friendly Town. I'll grant from a superficial knowledge of the facts that the angels abound here, but I know that hospitality grows on every bush and is constantly ripening.

Of course, the people of California are stuck on their state, as they patriotically ought to be, and they do not hesitate to tell you so, but they do not extend hospitality with one hand and enter your pocket with the other. They claim they have a great and grand commonwealth, but they are unselfish, want you to enjoy it to the utmost, and they know that selfishness is not kin to geniality and neighborliness.

When I arrived here late at night from Needles, Arizona, I trusted myself and belongings to the tender mercy of a cab driver, and he delivered me at the Hotel Cecil, at a moderate charge, and thanked me into the bargain.

The Hotel Cecil, a new 700 room affair, manned by Greeters, took me in, made me comfortable and at a moderate charge.

So much for the grand entree.

Aside from the fearful mix up on the points of the compass, my first impressions of Friendly Town was very favorable, with the exception that the sun rises in the West and goes to bed where it ought to have been in the morning. But you have got to get used to such things, for Los Angeles so they all admit, is different, even to the weather. Will Rogers says that in Los Angeles they have just two kinds of weather—perfect and unusual. We certainly have only had the perfect brand since I arrived. During the ten days I have been here I have only taken out my overcoat once, and then it was only a matter of precaution. On the day of the big Eastern blizzard the best they could offer here was a copious rainfall which was much needed. Every other day the parks were full of people, some of them basking in the sun, but all comfortable.

Now if you want any statistics about Los Angeles you will have to go to the encyclopedia. What I am going to tell you will be from observation without regard for encyclopedia, dictionary or grammar, and I am going to try and make you like it. Otherwise we'll not play.

I came to Los Angeles in 1885 and sold a dress of new type to the Times, at that time, and which is now, one of the leading newspapers. General Harrison Gray Otis was the owner. All will remember the affair of dynamiting the Times building, early in the present century, by officers of the typographical union, and for which offense the McNamara Brothers and others were imprisoned. General Otis passed on several years ago, but at Westlake Park is a monument erected to his virile genius, who made a fortune in newspaper operation and expended the major portion of it for the benefit of mankind and his neighbors. A magnificent public library is one of the monuments he left behind.

Well, in 1885, the people of Los Angeles claimed they had a population of 18,000, and were mighty chesty about it. So much so, in fact, that I was inclined to doubt the authority of the statement, but whether or no they finally recovered from the effects of my visit and to-day, just as chestily, claim a million and a quarter and never bat an eyelash, when they hand it out to you. Maybe it is so. I don't know, but I will say that the expression of a "city of magnificent dis-

tances" applied to Washington, D. C., by Senator John J. Ingalls, will fit Los Angeles to a dot, with something over and the side boards for good measure. And this is where I quit statistics and deal in glittering generalities.

The first morning after my arrival I had a very excellent breakfast at a cafeteria, opposite Pershing Square, one of a chain conducted by a corporation which claims to serve an average of 17,000 meals per day. Whether they do or not, I will say that every patron got a darned good meal for a very modest expenditure.

And while I am on the subject of eating—you know we are all bound to bring it up two or three times a day—Los Angeles is entitled to the chiffon banner. Every other institution is a feeding emporium of some kind, and owing to a rigid system of inspection in vogue here, the lambs are separated from the goats. You get good food everywhere and you pay equitable prices for it. For instance: One of Los Angeles leading hostleries is the Rosslyn. They serve three 50 cent meals every day.

There are restaurants of high and low degree, for the fastidious or otherwise, and I think I have seen the most of them, and I will say that there is no profiteering. In fact, I don't see how they put it over, but they look awfully prosperous and self satisfied.

I almost forgot to say that I haven't seen a paper napkin anywhere, and while there is no danger of one increasing avoirdupois on account of using California milk and cream, I have run down a single case of the use of evaporated milk.

Of course, one important item in catering is the fact that fruit of all kinds is cheap. There are wonderful stores devoted to the handling of fruit exclusively and the people out here consume more of it than they do back East. Grapes—Tokays—retail for five cents per pound, oranges for twenty-five and grape fruit at fifty cents per dozen. In the cafeteria you will be served a whole grape fruit (halved) for ten cents; a baked apple with cream for the same price, and other fruits proportionately.

Now after I had that initial breakfast I spoke of I took my newspaper and went over to Pershing Square, occupying one city block, radiant with flowers and beautiful palm and other trees, and plentifully supplied with benches. I met here Edgar Lee, President of the Challenge Machinery Co., Grand Haven. Edgar was waiting for his wife to do Christmas shopping and he was black snaking (basking in the sun). The benches were full of individuals from every walk of life and those who were not perusing the morning papers were discussing the problems incident to reforming the universe. They were good natured and quiet, and an occasional down and outer was to be seen among them, but the ensemble was interesting even though, in some instances, tragic. An acquaintance told me the other day that Pershing Square was better known as the Home of the Unburied Dead, but I think that was carrying it too far.

Opposite the square is the much talked of Biltmore Hotel. I was there the second evening at a banquet given to retiring President Patrick Shanley, of the California Hotel Association. It was surely some party and a good time was had by all.

Speaking of the Biltmore, I am reminded of a story in connection with the erection of same. Two parties were discussing the rapidity with which buildings are erected nowadays, the Los Angeles man telling about a monster office building in his city being erected in five weeks, and his San Francisco friend coming back with the statement that a similar structure in his city went up in half that time. All at once a view of the Biltmore—then

nearing completion—dawned on the Frisco man, and he asked his friend what it was. The Los Angeles man looked it over and promptly replied: "By George, Henry, I don't know. It wasn't there last night."

Now, I have had my breakfast, hobbled with Pershing Square statesmen, and now I am champing at the bit to "blow off some of the foam," as it were, when a Hollywood car blows, and I run for it. Now when I left Michigan I was advised by some of my various relatives and others to "watch my step," so far as Hollywood and Aimee were concerned, but here I was the bearer of a letter from Charley Renner to one of his Rough Rider comrades at Hollywood, incidentally interested in the proposed filming of the Battle of San Juan. And the bearing of "a message to Garcia" means just as much when the said Renner hands it to me as if it had been a Shafter.

Well, I found the place all right all right—the Fox studio—not farm—but the actors and soubrettes were all off the lot, filming something at Ocean Beach. But I have a "rain check," and have promised myself a snappy and instructive session there before I get away.

Do you know, Hollywood is just a part of the city of Los Angeles, just

In Detroit
It is the Tuller
For Value

Facing Grand Circus Park,
the heart of Detroit. 800
pleasant rooms, \$2.50 and up.
Ward B. James, Manager.
DETROIT, MICH.

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GRAND RAPIDS

RATES—\$1.50 up without bath.
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300 Rooms With or Without Bath
Popular Priced Cafeteria in Connection. Rates \$1.50 up.

E. S. RICHARDSON, Proprietor

far enough away so you are asked to pay two car fares, but still within the city limits? I had expected much of Hollywood in the way of architecture and magnificence, but what I find utterly flabbergasted me. Nowhere, and I have been around some and supposed I had "seen everything," have I seen such magnificent country places, villas, manors and even real castles. Auxiliary to all these wonderful homes, mostly owned or at least occupied by professional people, are wonderful landscape effects, beautiful gardens, sunken and otherwise, trees and especially wide spreading palms, transplanted from leagues away, magnolias, pepper, acacias, laurel, rhododendron, wisteria, cactus, twice as high as your head, roses in utter profusion and abundance. Add to these the less important blooming plants and then top it all off with bird life, from the black and mocking bird to water fowl of every description.

And, mind you, while you are viewing all this think of the screen artists who are ensconced behind the window shades of these marvelous homes, and drawing down millions in salaries for a few minutes work occasionally, dropping over precipices, chasing sharks in the wild waves, brow beating wild animals, bucking broncos, and then topping off with wild orgies at some of Hollywood's swell cabarets and other unusual eating emporiums.

All of this preliminary leads to the announcement that a real visit will be made to a studio where they are "acting up," as it were. Don't be surprised if you discover me in a "close-up" before I get back to Michigan.

Now all this occurred in one day, besides sending out two scores of postal cards, some of which I trust went to appreciative friends. During all this time I have had a weather eye open for whatever may be going on in Los Angeles, but I am just scribbling around the edge, to get back to the main topic later on.

The next day it snowed (in Michigan), but I took a steamboat from San Pedro and went over to Catalina Island, paid for by jaw movements—the country seat of William Wrigley, Jr. The gum man has certainly got some island. It beats Madagascar, so far as I have observed.

We have all been told that it is twenty-two miles away from terra firma, and that when you go out angling there you use a 400 pound Leaping Tuna for bait, but I found out that in an hour's motor ride you will see more mountains and ocean views than you will discover in the Wolverine State in two. (Mind you, I still stick to the contention that Glen Lake has it beat, but Catalina is a close contender.)

In addition to possessing all the modern civilizing influences like golf, tennis, blind pigs, etc., you have here mountain trails, canyons, sun washed bathing beaches, beautiful homes, casinos, a wonderful replica of a grand amphitheater and the splendid Hotel St. Catherine, where you partake of a very appetizing and well selected luncheon for \$1.25. If you want to remain on the Island there are besides the hotel, apartment houses, furnished bungalows and tents, if you please. Also one of the great attractions is the Marine gardens to be viewed through glass bottomed boats, a surprising spectacle said not to be found in any other part of the world.

Avalon Bay is said to be about as spectacular as the Bay of Naples. It must have cost Mr. Wrigley a pretty penny for all this engineering and construction work, but his upkeep is small inasmuch as the water, which adds to the attractiveness of the place, is supplied gratis.

San Pedro, a few miles away from Los Angeles, is really the port of entry for that city. Bus lines and the famous Pacific Electric Co., certainly

the most progressive of all California enterprises, furnish transportation to this harbor. From it sail vessels to every civilized country in the world, and it also is a harbor of refuge for all the vessels of the U. S. Government. A war fleet is to be found here at all times for free inspection by anyone.

Frank S. Verbeck.

Notes of Interest To Grand Rapids Council.

Grand Rapids, Dec. 28—About three times a year the Secretary-Treasurer, A. F. Rockwell, is favored by a letter from an old time member of Grand Rapids Council, Franklin Pierce, now residing at 1862 North Wilton Place, Hollywood, California. When he was carrying a grip in Michigan for many years, selling products of the Standard Oil Co., Mr. Pierce was known largely for his genial manner and sunny disposition, so it was but natural a few years ago that he should remove to the sunny clime of California. In his letters he always expressed profound sympathy for the poor unfortunates who were still digging their way through the snows of Michigan, and contrasted their condition with those favored sons of the earth who were living in Southern California, where snow was unknown. We are anxiously awaiting his next letter, as we would like to know if the people of Hollywood enjoyed their "White Christmas" as we nearly always do in Michigan, or whether it was just "Unusual" for them in Hollywood. The Government report states that Southern California was covered with snow.

Harvey Gish and son, Russell, who formerly lived at 545 Gladstone avenue, have moved to the Morton Hotel, since the death of Mrs. Harvey Gish.

Wilbur Brown, who is Vice-President and traveling representative for the Brown & Sehler Co., has been on the sick list for some time, but is making gradual improvement. Mr. Brown calls on the trade in Eastern Michigan and expects to greet the buyers on his territory soon after the first of the year.

Junior Counselor Raymond W. Bentley received a telegram last Wednesday, telling him of the death of his father, James K. Bentley, which occurred at Plant City, Florida. Mr. Bentley was in business in Grand Rapids for a number of years, but retired about three years ago and has spent the winters in Florida since, retiring from active business. The immediate cause of his death was high blood pressure and heart trouble. Interment took place at Plant City, where Mrs. Bentley will probably make her future home.

Dave Drummond, residing at 1609 Plainfield avenue, who was traveling salesman for Brown & Sehler twenty-seven years, and a member of Grand Rapids Council since 1902, has been ill with throat trouble since Thanksgiving day. His physician gave him permission to leave the house for the first time since Thanksgiving on Christmas day. Mr. Drummond quit the road a few years ago and formed a partnership with Mr. Middleton under the firm name of Middleton & Drummond, who have been very successful in the real estate business in Grand Rapids.

Arrangements are all set for the dinner and dance being given by the United Commercial Travelers of America, in the Pantlind Hotel ball room next Friday evening. The dinner will be served at 6:30 p. m. and the entertainers during the dinner will be Miss Marion Lypps and her company, Lew Caskey and his famous orchestra and others. Dancing will begin at 9 p. m. and continue until 1 a. m. Saturday. The decorations will be the most elaborate used this season by the dance committee and the refreshments during the dance will be extraordinary. The New Year dinner

and dance has become an annual affair and is looked forward to by all those who once attend.

R. E. Groom, who is sentinel of Grand Rapids Council and member of the dance committee, left Tuesday evening for Cleveland to attend the annual conference of his company, the Cleveland Burial Case Co. He will be accompanied by Franklin E. Shaw, one of the leading morticians of Battle Creek.

Carlos R. Jacobs, representative of the Shredded Wheat Co., of Niagara Falls, N. Y., spent the Christmas holiday in Grand Rapids, the guest of his several friends. Mr. Jacobs has been a member of the United Commercial Travelers about three months and is quite enthusiastic over the advantages of membership in the order.

The Scribe.

Gives Food Tablets To His Cows.

Marlborough, Eng., Dec. 15—Food tablets for cows have been tried successfully by A. J. Hosier, a dairyman of Wexcombe House, near here. The tablets are of Mr. Hosier's own prescription. He says that by experiments covering five years he has demonstrated that milk can be produced at from four to six cents a gallon below normal cost. He keeps his cows in the open year 'round and milks them by machines.

Burt Long, dealer in groceries and meats at Freeport, renews his subscription and writes the Tradesman as follows: "I have read and used the Tradesman as my business guide for over twenty years, and have received a great deal of valuable information from its pages. I could not do business without it."

Flint—R. F. Zackarais, of the firm of Zackarais, grocers, was killed in an automobile accident Dec. 28. He was a member of the executive board of the Retail Grocers and General Merchants Association.

Never put your hand out further than you can draw it back.

First Ice Cream in Arctic Circle.

Circle, Alaska, Dec. 24—Ice cream sold like hot cakes at \$1.75 per quart while the thermometer stood at 40 below zero here on Tuesday. The ice cream was received from Seattle as a Christmas delicacy, and is said to be the first ever to be received in the Arctic Circle.

\$1,650,000 Pantlind Hotel Company

(Closed Issue)

5½%

FIRST MORTGAGE
(FEE) SINKING FUND
GOLD BONDS

Due August 1, 1946.

Denominations
\$1,000, \$500.

GRAND RAPIDS TRUST
COMPANY, Trustee

Secured by First Closed Mortgage on the land and building appraised at \$4,007,885.20—which makes this approximately a 41% loan.

Net earnings ended December 31, 1925, were 2½ times interest charges.

A Sinking Fund is provided which will retire in excess of one-half of the bonds before maturity.

In the opinion of counsel these bonds are legal investment for savings banks in Michigan. Free from Personal Property Tax in Michigan.

PRICE 100
AND INTEREST YIELDING 5½%.

Howe, Snow & Bertles Inc.

Investment Securities

GRAND RAPIDS

New York Chicago Detroit
San Francisco

All information given herein is from official sources or from sources which we regard as reliable, but in no event are the statements herein contained to be regarded as our representation.

In KALAMAZOO, MICHIGAN is the famous NEW BURDICK

The Only All New Hotel in the City. Representing a \$1,000,000 Investment
250 Rooms—150 Rooms with Private Bath—European \$1.50 and up per Day
RESTAURANT AND GRILL—Cafeteria, Quick Service, Popular Prices
Entire Seventh Floor Devoted to Especially Equipped Sample Rooms
WALTER J. HODGES, Pres. and Gen. Mgr.

HOTEL BROWNING

GRAND RAPIDS

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

Rooms with bath, single \$2 to \$2.50
Rooms with bath, double \$3 to \$3.50
None Higher.

"A MAN IS KNOWN BY THE COMPANY HE KEEPS"

That is why
LEADERS of
Business and
Society make their
headquarters
at the

PANTLIND HOTEL

"An Entire City Block of Hospitality"
GRAND RAPIDS, MICH.
Rooms \$2.25 and up. Cafeteria—Sandwich Shop

MORTON HOTEL

GRAND RAPIDS' NEWEST HOTEL

400 Rooms—400 Baths

Rates \$1.50, \$2, \$2.50 and up per day

HOTEL CHIPPEWA

HENRY M. NELSON, Manager

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

DRUGS

Michigan Board of Pharmacy.
President—James E. Way, Jackson.
Vice-President—J. C. Dykema, Grand Rapids.
Director—H. H. Hoffman, Lansing.
Coming Examinations—Detroit, Jan. 18, 19 and 20; Grand Rapids, March 15, 16 and 17.

Selling Incidents That Offer Suggestions To Others.

A middle aged man came to the cigar counter of a drug store and purchased a package of cigarettes. One of the two owners of the store waited on this customer and noticed that he was a stranger. Here, then, seemed to be an opportunity for making a permanent patron for the store. But the druggist also noticed that the customer was a sour looking individual who apparently didn't have a drop of the milk of human kindness in him. In fact, he was the type of person who, apparently delights in bawling out people and in making people feel uncomfortable.

How, then, get under this customer's hide and make such a hit with him that he would want to regularly buy goods from the store?

The druggist thought the matter over briefly and then said to the customer:

"If you're a stranger in this town trying to get located here, we'll be glad to help you in any way we can."

"Huh," said the customer, "I'm located already."

"Well, then," persisted the druggist, "we'll be glad to have you patronize us regularly."

"Huh!" exclaimed the customer again, and turned to walk from the store.

The druggist had rather expected this and he immediately came out from behind the counter and caught the customer by the arm.

"Say," he said, "just for your own good I'm going to tell you something. You know this is an oil town and there's a bunch of hard boiled eggs in this town that won't stand for any sort of rough stuff. Some of 'em would knock you for a row of filling stations if you weren't any more civil to them than you've been to me. So it might be wise to watch your step. Personally, I don't mind gruffness because I used to be that way myself, but I always feel like warning anyone against gruffness and incivility in this town because it doesn't get a person anywhere here."

The customer looked absolutely astonished. Then he looked angry. But, finally, he smiled a little grimly. "I had that coming to me," he told the druggist. "I don't mean anything by it—it's simply an unfortunate habit."

And that customer developed into one of the establishment's best customers and boosters.

Sometimes, under exceptional circumstances when the druggist is able to size up a man exactly right, it pays to get rough with a customer in some such way as this.

A young matron, about thirty years of age, had purchased an amber toilet set at a drug store and after using it for a month, came to the store to exchange it.

"I shouldn't have put that much money into the set," she told the druggist. "I really can't afford it and I'd like to get my money back."

The druggist examined the set carefully. It showed considerable signs of usage. The set could never again be sold as a new set.

What was the druggist to do? The customer was a consistent patron of the store and had a wide circle of friends and relatives who were also patrons of the store.

The druggist felt that he must persuade the customer to keep the set, but he also saw that to make her do so and feel all right about the proposition would be a more difficult sale than the selling of the set to her in the first place had been.

"I think I know just how you feel about the matter," said the druggist. "I've wanted to turn in various things I've bought from time to time and get my money back on them. But, after once using the articles, I've realized that it is impossible to turn them in for anything like the amount paid for them."

"You realize that I can't resell this set as a new set and you know there's no demand for used toilet sets. So it means that if I give you your money back for this set I will be making you an actual present of some money—this present being the difference between the amount I return to you and the sum at which I can sell this set."

"Now I don't believe that either you or your husband want me to be giving you money, do you?"

The customer gasped.

"Why, that isn't it at all!" she exclaimed.

"It certainly is just what it is!" the druggist replied. "You came in and bought the set voluntarily. You've used it a month. Now you want me to buy it back from you without your paying anything for the use of the set. If that isn't asking me to give you a present of some money, what is it?"

With something of a gasp the customer bundled up the set and left the store. For some weeks she didn't appear in the store again. But, finally, she came back and was as good a customer as ever.

Isn't the above a good line of argument for other druggists to use in similar cases?

A prosperous looking stranger of about forty years had purchased a box of fairly expensive cigars at a drug store cigar counter. The clerk in charge of the counter felt that the customer could buy more than this and should buy more than this, for the customer's large automobile was waiting for him in front of the store so the means of carrying his purchases was right at hand and, also, the salesman felt there was no doubt about the customer's ability to buy.

But—the customer was in a hurry.

It was evident, then, that if any further sales were to be made to this customer they must be made quickly.

"I'll make you a proposition," declared the salesman, doing some rapid mental arithmetic, "I'll sell you another box of these cigars and two cartons of your favorite cigarettes at a dollar and a half less than the cost of the goods if you bought 'em separately."

The customer looked up interestedly. "What makes you think I'd be interested in that sort of a saving?" the customer asked.

This was different from what the salesman had expected, but he was equal to the emergency, nevertheless, "Because you look to be successful," the salesman said, "and I've noticed that the successful men are always looking for ways and means of saving money."

And the sale was made. Sometimes a little subtle flattery of this sort is the best sort of a sales aid.

"Oh, I wouldn't think of using rouge!" exclaimed a middle aged

maiden lady when the druggist who owned the store where she regularly ate her lunches suggested to her one day that she try some new rouge he had just received.

"That's the way the flappers catch the fellows nowadays," he told her in reply. "You're a good looking person and you owe it to yourself to keep step with the rest of the good-looking people. Try some of this rouge. It won't hurt you."

The lady actually blushed at this, but she made a small purchase. The rouge greatly bettered her appearance and soon she was one of the store's best purchasers of beauty goods. Also, in a short time, this lady got married.

Unquestionably every feminine patron of a drug store who doesn't use rouge offers an equally good sales opportunity to the live wire druggist. So use this same line of talk in selling to them.

Frank H. Williams.

Eye Cream.

Petroleum jelly, pale yellow6 dr.
Deodorized cocoanut oil4 dr.
Lanolin, hydrous2 dr.
Cocoa butter2 dr.
Peach kernel oil2 dr.
Hard paraffin2 dr.

This is a massage cream and skin food combined for treating the hollows round the eyes. A cream is needed which liquifies by heat of the hand; ordinary creams "pull" too much. A little cream, the size of a pea, is rubbed into the palm of the hand to melt it, then applied with the tip of the little finger. A stearate from cocoanut oil can replace the oil in this and the cuticle skin cream formula.

Eyelash Cream.

Petroleum Jelly, pale yellow1 oz.
Peach kernel oil2 dr.
Hard paraffin1½ dr.

To be applied to the eyelashes with a cosmetic brush, the lashes to be brushed upwards to help the curl. The brush should be supplied with the cream, and shaped like a miniature toothbrush.

Anti-Wrinkle Cream.

Lanolin, hydrous1½ oz.
Petroleum jelly, white6 oz.
Petroleum jelly, yellow8 oz.
Distilled witch hazel5 oz.
Hard paraffin½ oz.

A poet's sole chance for getting money is to marry it.



**WELCH-WILMARTH
CORPORATION
GRAND RAPIDS, MICH.**

*Store Planners, Designers and
Manufacturers of Finest Store
Fixtures in the World.*

**DRUG STORE
PLANNING**
*Recommendations
to fit individual
conditions.*

**DRUG STORE
FIXTURES**
*Planned to make
every foot of store
into sales space.*

Feature Programs.

In connection with window and interior displays of radio it is a good idea to use a show card on which you call attention to the broadcasting of some special sporting event or some interesting feature on the regular programs. Let people who haven't radios know what they are missing. The average American is no longer interested in radio solely for the sake of the novelty of the thing. The various musical, sporting and political events are what interest him, and the more you tell him about these the more you are boosting your radio sales.

Keep a Record of Window Trims.

Keep a record of your window displays. Set down the date, type of trim, goods shown, number of days the display was kept in the window, and the results. Such a record will tell the merchant what his best displays have been, and what ones were failures.

The big department stores invariably keep careful records of their windows and profit by carefully studying these reports. General impressions count of course, but cold facts will often demonstrate that the window you like the best is in reality a poor seller.

Real Shadows.

A shadow on the wall
Came through my window pane
To palliate the thrall
Of night, as I had lain
Upon my bed alone
With darkness everywhere,
And danced within the zone
A street-lamp lighted there.

I watched the shawoded tree
Set out long years ago
No higher than my knee,
But rapidly did grow,
Now venturing to climb
Through storied window pane
When storms beat trunk and limb
In bleak October's rain.

Shadows are truest things
With accurate design,
Depicting happenings
When these obstruct the line
Of light; or mote it be
Perchance are more intent

To show how accurately
An error may be sent.

Could mortals only know
How far these acts of ours
Do shadows also throw
Within the darkened hours
Which come perhaps with pain,
To some disheartened one,
Would they not dare the strain
Like this old tree has done?
Charles A. Heath.

I consider it one of the outstanding accomplishments of the electric industry that it is steadily increasing the amount of electric power behind the American workman, enabling him to substitute brain for brawn, protecting him against the competition of cheap foreign labor and increasing his productiveness to the points where he earns and deservedly enjoys the highest living standards in the world.

S. Z. Mitchell.

Since the United States adopted a policy of immigration limitation and fixed admittance quotas there have been many attempts to alter the restrictive provisions. Most of these have been contrary to the spirit of the policy established and many of them sponsored by ax-grinders. Now, however, the Senate has given its endorsement to a broadening of the law which is not only practical and humane, but a contribution toward the solution of the vexing problem of Americanization. It has adopted Senator Wadsworth's proposal to permit the entry, regardless of quota restrictions, of wives and children of aliens admitted prior to July 1, 1924, who have applied for naturalization. There are said to be 35,000 aliens affected. Under the existing regulations their families might be kept from them for as long as three years. The new plan would enable these prospective citizens to take deeper root in American soil. Family life is the greatest of all stabilizers, not only from a sociological point of view but morally as well.

WHOLESALE DRUG PRICE CURRENT

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

[illegible]

The Seasons Greetings
with all kind thoughts
and best wishes for
Christmas and the
New Year

Hazeltine & Perkins Drug Company

Wholesale Only

Manistee

MICHIGAN

Grand Rapids

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

Lard

DECLINED

Pork

AMMONIA

Arctic, 10 oz., 3 dz. cs. 3 75
Arctic, 16 oz., 2 dz. cs. 4 00
Arctic, 32 oz., 1 dz. cs. 3 25
Quaker, 36, 12 oz. case 3 85

Post's Brands.

Grape-Nuts, 24s ----- 3 80
Grape-Nuts, 100s ----- 2 75
Instant Postum, No. 8 5 40
Instant Postum, No. 9 5 00
Instant Postum, No. 10 4 50
Postum Cereal, No. 1 2 25
Postum Cereal, No. 2 2 70
Post Toasties, 36s ----- 3 45
Post Toasties, 24s ----- 3 45
Post's Bran, 24s ----- 2 70

BROOMS

Jewell, doz. ----- 5 25
Standard Parlor, 23 lb. 8 25
Fancy Parlor, 23 lb. 9 25
Ex. Fancy Parlor 25 lb. 9 75
Ex. Fcy. Parlor 26 lb. 10 00
Toy ----- 1 75
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

CANDLES

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

CANNED FRUIT

Apples, 3 lb. Standard 1 50
Apples, No. 10 ----- 4 50@5 75
Apple Sauce, No. 10 8 00
Apricots, No. 1 ----- 1 75@2 00
Apricots, No. 2 ----- 3 00
Apricots, No. 2 1/2 3 40@3 90
Apricots, No. 10 8 50@11 00
Blackberries, No. 10 ----- 3 50
Blueberries, No. 2 2 00@2 75
Blueberries, No. 10 ----- 14 00
Cherries, No. 2 ----- 3 75
Cherries, No. 2 1/2 ----- 4 50
Cherries, No. 10 ----- 14 00
Loganberries, No. 2 ----- 3 00
Loganberries, No. 10 10 00
Peaches, No. 1 1 50@2 10
Peaches, No. 1, sliced 1 25
Peaches, No. 2 ----- 2 75
Peaches, No. 2 1/2 Mich 3 25
Peaches, 2 1/2 Cal. 3 00@3 25
Pineapple, 10 Mich. ----- 8 50
Pineapple, 1 sl. ----- 1 75
Pineapple, 2 sl. ----- 2 80
Papple, 2 br. sl. ----- 2 40
Papple, 2 1/2, sl. ----- 3 00
Papple, 2, cru. ----- 2 60
Pineapple, 10 cru. ----- 9 50
Pears, No. 2 ----- 3 15
Pears, No. 2 1/2 ----- 4 25
Plums, No. 2 ----- 2 40@2 50
Plums, No. 2 1/2 ----- 2 90
Raspberries, No. 2 blk 3 25
Raspb's, Red, No. 10 13 50
Raspb's Black, No. 10 ----- 12 00
Rhubarb, No. 10 4 75@5 50
Strawberries, No. 10 12 00

CANNED FISH

Clam Ch'der, 10 1/2 oz. 1 35
Clam Ch., No. 3 ----- 3 50
Clams, Steamed, No. 1 2 00
Clams, Minced, No. 1 3 25
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 35
Cove Oysters, 5 oz. ----- 1 65
Lobster, No. 1/4, Star 2 90
Shrimp, 1, wet ----- 1 90
Sard's, 1/4 Oil, Key ----- 6 10
Sardines, 1/4 Oil, K'less 5 50
Sardines, 1/4 Smoked 6 75
Salmon, Warrens, 1/2s 2 80
Salmon, Red Alaska 3 10
Salmon, Med. Alaska 2 85
Salmon, Pink Alaska 1 80
Sardines, Im. 1/4, ea. 10@28
Sardines, Im. 1/2, ea. ----- 25
Sardines, Cal. ----- 1 65@1 80
Tuna, 1/2, Albocore ----- 95
Tuna, 1/4s, Curtis, doz. 2 20
Tuna, 1/4s, Curtis, doz. 3 50
Tuna, 1s, Curtis, doz. 7 00

AXLE GREASE

48, 1 lb. ----- 4 35
24, 3 lb. ----- 8 50
10 lb. pails, per doz. 8 50
15 lb. pails, per doz. 11 95
25 lb. pails, per doz. 19 50

BAKING POWDERS

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

K. C. Brand

Per case
10c size, 4 doz. ----- 3 70
15c size, 4 doz. ----- 5 50
20c size, 4 doz. ----- 7 20
25c size, 4 doz. ----- 9 20
50c size, 2 doz. ----- 8 80
80c size, 1 doz. ----- 8 85
10 lb. size, 1 doz. ----- 6 75
Freight prepaid to jobbing point on case goods.
Terms: 30 days net or 2% cash discount if remittance reaches us within 10 days from date of invoice. Drop shipments from factory.

BEECH-NUT BRANDS.



Mints, all flavors ----- 60
Gum ----- 70
Fruit Drops ----- 70
Caramels ----- 70
Sliced bacon, large ----- 5 40
Sliced bacon, medium 3 30
Sliced beef, medium ----- 2 80
Grape Jelly, large ----- 4 50
Grape Jelly, medium ----- 2 70
Peanut butter, 16 oz. 4 05
Peanut butter, 10 1/2 oz. 2 75
Peanut butter, 6 1/2 oz. 1 75
Peanut butter, 3 1/2 oz. 1 15
Prepared Spaghetti ----- 1 40
Baked beans, 16 oz. ----- 1 40

BLUING

The Original

Condensed

2 oz., 4 dz. cs. 3 00

3 oz., 3 dz. cs. 3 75



BREAKFAST FOODS

Kellogg's Brands.
Corn Flakes, No. 136 3 45
Corn Flakes, No. 124 3 45
Corn Flakes, No. 102 2 00
Pep, No. 224 ----- 2 70
Pep, No. 202 ----- 1 75
Krumbs, No. 424 ----- 2 70
Bran Flakes, No. 624 2 45
Bran Flakes, No. 602 1 50

CHEESE.

Roquefort ----- 58
Kraft, small items 1 65
Kraft, American ----- 1 65
Chili, small tins ----- 1 65
Pimento, small tins 1 65
Roquefort, sm. tins 2 25
Camembert, sm. tins 2 25
Wisconsin Flats, and
Daisies ----- 29
Longhorn ----- 30
New York New 1926 ----- 31
Sap Sago ----- 38
Brick ----- 30

MILK COMPOUND

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

EVAPORATED MILK

Quaker, Tall, 4 doz. ----- 4 75
Quaker, Baby, 3 doz. 4 65
Quaker, Gallon, 1/2 doz. 4 60
Carnation, Tall, 4 doz. 5 00
Carnation, Baby, 3 doz. 4 90
Oatman's Dundee, Tall 5 00
Oatman's D'dee, Baby 4 90
Every Day, Tall ----- 5 00
Every Day, Baby ----- 4 90
Pet, Tall ----- 5 00
Pet, Baby, 8 oz. ----- 4 90
Borden's Tall ----- 5 00
Borden's Baby ----- 4 90
Van Camp, Tall ----- 4 90
Van Camp, Baby ----- 3 75

CIGARS

G. J. Johnson's Brand
G. J. Johnson Cigar, 10c ----- 75 00
Worden Grocer Co. Brands
King Edward ----- 37 50
Master Piece, 50 Tin ----- 35 00
Canadian Club ----- 35 00
Little Tom ----- 37 50
Tom Moore Monarch ----- 75 00
Tom Moore Panetris ----- 65 00
T. Moore Longfellow ----- 95 00
Webster's ----- 37 50
Webster Cadillac ----- 75 00
Webster Knickerbocker ----- 95 00
Webster Belmont ----- 110 00
Webster St. Reges ----- 125 00
Bering Apollos ----- 95 00
Bering Palmitas ----- 115 00
Bering Delicacies ----- 120 00
Bering Favorita ----- 135 00
Bering Albas ----- 150 00

CHEWING GUM.

Adams Black Jack ----- 65
Adams Blackberry ----- 65
Adams Bontyne ----- 65
Adams Calif. Fruit ----- 65
Adams Sen Sen ----- 65
Beeman's Pepsin ----- 70
Beechnut Wintergreen ----- 70
Beechnut Peppermint ----- 75
Beechnut Spearmint ----- 70
Doublemint ----- 65
Peppermint, Wrigleys ----- 65
Spearmint, Wrigleys ----- 65
Juicy Fruit ----- 65
Wrigley's P-K ----- 65
Zeno ----- 65
Teaberry ----- 65

COCOA.

Droste's Dutch, 1 lb. ----- 8 50
Droste's Dutch, 1/2 lb. 4 50
Droste's Dutch, 1/4 lb. 2 35
Droste's Dutch, 5 lb. 60
Chocolate Apples ----- 4 50
Pastelles, No. 1 ----- 12 60
Pastelles, 1/2 lb. ----- 6 60
Pains De Cafe ----- 3 00
Droste's Bars, 1 doz. 2 00
Delft Pastelles ----- 2 15
1 lb. Rose Tin Bon ----- 18 00
Bons ----- 13 00
7 oz. Rose Tin Bon ----- 9 00
Bons ----- 13 20
12 oz. Rosaces ----- 10 80
1/2 lb. Rosaces ----- 7 80
1/4 lb. Pastelles ----- 3 40
Langues De Chats ----- 4 80

CHOCOLATE.

Baker, Caracas, 1/2s ----- 37
Baker, Caracas, 1/4s ----- 35

COCOANUT

Dunham's
15 lb. case, 1/2s and 1/4s 48
15 lb. case, 1/2s ----- 47
15 lb. case, 1/4s ----- 46

CLOTHES LINE.

Hemp, 50 ft. ----- 2 00@2 25
Twisted Cotton, 50 ft. ----- 3 50@4 00
Braided, 50 ft. ----- 2 25
Sash Cord ----- 3 50@4 00



COFFEE ROASTED

1 lb. Package
Melrose ----- 36
Liberty ----- 28
Quaker ----- 43
Nedrow ----- 41
Morton House ----- 47
Reno ----- 38
Royal Club ----- 42

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

Maxwell House Brand.

1 lb. tins ----- 49
3 lb. tins ----- 1 44

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

DRIED FRUITS

Apples
N. Y. Fcy., 50%lb. box 15 1/2
N. Y. Fcy., 14 oz. pkg. 16

Apricots

Evaporated, Choice ----- 27
Evaporated, Fancy ----- 30
Evaporated, Slabs ----- 25

Citron

10 lb. box ----- 40

Currants

Packages, 14 oz. ----- 15
Greek, Bulk, lb. ----- 15

Dates

Dromedary, 36s ----- 6 75

Peaches

Evap. Choice ----- 21
Evap. Ex. Fancy, P. P. 30

Peel

Lemon, American ----- 30
Orange, American ----- 30

Raisins

Seeded, bulk ----- 09 1/2
Thompson's s'dles blk ----- 9 1/2
Thompson's seedless, 15 oz. ----- 10 1/2
Seeded, 15 oz. ----- 12 1/2

California Prunes

90@100, 25 lb. boxes ----- 08
60@70, 25 lb. boxes ----- 10
50@60, 25 lb. boxes ----- 11
40@50, 25 lb. boxes ----- 12
30@40, 25 lb. boxes ----- 15
20@30, 25 lb. boxes ----- 22

FARINACEOUS GOODS

Beans

Med. Hand Picked ----- 06
Cal. Limas ----- 10
Brown, Swedish ----- 08
Red Kidney ----- 11

Farina

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

Hominy

Pearl, 100 lb. sacks ----- 3 50

Macaroni

Mueller's Brands
9 oz. package, per doz. 1 30
9 oz. package, per case 2 60

Bulk Goods

Elbow, 20 lb. ----- 09
Egg Noodle, 10 lbs. ----- 14

Pearl Barley

Chester ----- 4 50
0000 ----- 7 00
Barley Grits ----- 5 00

Peas

Scotch, lb. ----- 05 1/2
Split, lb. yellow ----- 08
Split green ----- 09

Sage

East India ----- 10

Tapioa

Pearl, 100 lb. sacks ----- 09
Minute, 8 oz., 3 doz. 4 05
Dromedary Instant ----- 3 50

FLAVORING EXTRACTS

Doz. Vanilla ----- 1 35
PURE ----- 1 80
Doz. Lemon ----- 1 35
1 1/2 ----- 1 80
3 1/2 ----- 3 20
3 3/4 ----- 3 00
5 1/2 ----- 5 50

UNITED FLAVOR

Imitation Vanilla
1 ounce, 10 cent, doz. 96
2 ounce, 15 cent, doz. 1 25
3 ounce, 25 cent, doz. 2 00
4 ounce, 30 cent, doz. 2 25

Jiffy Punch

3 doz. Carton ----- 2 25
Assorted flavors,

FLOUR

V. C. Milling Co. Brands
Lily White ----- 9 90
Harvest Queen ----- 9 80
Yes Ma'am Graham, 50s ----- 2 40

FRUIT CANS

F. O. B. Grand Rapids
Mason
Half pint ----- 8 40
One pint ----- 8 50
One quart ----- 9 60
Half gallon ----- 12 60

Ideal Glass Top.

Rubbers.
Half pint ----- 9 50
One pint ----- 9 80
One quart ----- 11 75
Half gallon ----- 15 75

GELATINE



26 oz., 1 doz. case -- 6 00
 3 1/2 oz., 4 doz. case -- 3 60
 One doz. free with 5 cases
 Jello-O, 3 doz. -- 3 45
 Minute, 3 doz. -- 4 05
 Plymouth, White -- 1 55
 Quaker, 3 doz. -- 2 55

HORSE RADISH

Per doz., 5 oz. -- 90

JELLY AND PRESERVES

Pure, 30 lb. pails -- 3 30
 Imitation, 30 lb. pails -- 1 75
 Pure, 6 oz. Asst., doz. -- 1 10
 Buckeye, 18 oz., doz. -- 2 00

JELLY GLASSES

8 oz., per doz. -- 37

OLEOMARGARINE

Van Westenbrugge Brands

Carload Distributor



Nucoa, 1 lb. -- 21

Nucoa, 2 and 5 lb. -- 20 1/2

Wilson & Co.'s Brands

Certified -- 25 1/2

Nut -- 19

Special Roll -- 20

MATCHES

Swan, 144 -- 4 75

Diamond, 144 box -- 6 00

Searchlight, 144 box -- 6 00

Ohio Red Label, 144 bx -- 4 75

Ohio Blue Tip, 144 box -- 6 00

Ohio Blue Tip, 720-1c -- 4 50

Blue Seal, 144 -- 5 75

Reliable, 144 -- 4 75

Safety Matches

Quaker, 5 gro. case -- 4 25

MINCE MEAT

None Such, 4 doz. -- 6 47

Quaker, 3 doz. case -- 3 60

Libby, Kegs, wet, lb. -- 22

MOLASSES



Gold Brer Rabbit

No. 10, 6 cans to case -- 6 20

No. 5, 12 cans to case -- 6 45

No. 2 1/2, 24 cans to cs. -- 6 75

No. 1 1/2, 36 cans to cs. -- 5 50

Green Brer Rabbit

No. 10, 6 cans to case -- 4 95

No. 5, 12 cans to case -- 5 20

No. 2 1/2, 24 cans to cs. -- 5 45

No. 1 1/2, 36 cans to cs. -- 4 55

Aunt Dinah Brand

No. 10, 6 cans to case -- 3 25

No. 5, 12 cans to case -- 3 50

No. 2 1/2, 24 cans to cs. -- 3 75

No. 1 1/2, 36 cans to cs. -- 3 20

New Orleans

Fancy Open Kettle -- 74

Choice -- 62

Fair -- 41

Half barrels 5c extra

Molasses in Cans

Dove, 2 1/2 lb. Wh. L. -- 5 60

Dove, 24, 2 1/2 lb. Wh. L. -- 5 20

Dove, 36, 2 lb. Black -- 4 30

Dove, 24, 2 1/2 lb. Black -- 3 90

Dove, 6 10 lb. Blue L. -- 4 45

Palmetto, 24, 2 1/2 lb. -- 5 25

NUTS

Almonds, Tarragona -- 27

Brazil, New -- 18

Fancy Mixed -- 23

Filberts, Sicily -- 22

Peanuts, Virginia Raw -- 09 1/2

Peanuts, Vir. roasted -- 10 1/2

Peanuts, Jumbo, rstd. -- 10 1/2

Peanuts, Jumbo, std. -- 1 1/2

Pecans, 3 star -- 20

Pecans, Jumbo -- 40

Pecans, Mammoth -- 50

Walnuts, California -- 38

Salted Peanuts

Fancy, No. 1 -- 13 1/2

Jumbo -- 16

Shelled

Almonds -- 70

Peanuts, Spanish, 125 lb. bags -- 11 1/2

Filberts -- 32

Pecans -- 1 10

Walnuts -- 85

OLIVES

Bulk, 5 gal. keg -- 9 00

Quart Jars, dozen -- 6 00

Bulk, 2 gal. keg -- 3 75

Bulk, 3 gal. keg -- 5 45

Pint Jars, dozen -- 3 35

4 oz. Jar, plain, doz. -- 1 35

5 1/2 oz. Jar, pl., doz. -- 1 60

9 oz. Jar, plain, doz. -- 2 35

20 oz. Jar, Pl. do. -- 4 25

3 oz. Jar, Stu., doz. -- 1 35

6 oz. Jar, stuffed, doz. -- 2 50

12 oz. Jar, stuffed, doz. -- 3 50

20 oz. Jar, stuffed, doz. -- 4 50 @ 75

20 oz. Jar, stuffed doz. -- 7 00

PARIS GREEN

1/8s -- 31

1s -- 29

2s and 5s -- 27

PEANUT BUTTER



Bel Car-Mo Brand

24 1 lb. pails -- 11

8 oz., 2 do. in case -- 5

5 lb. pails, 6 in crate -- 12

12 2 lb. pails -- 12

14 lb. pails -- 12

50 lb. tins -- 12

25 lb. pails -- 12

PETROLEUM PRODUCTS

Perfection Kerosine -- 14 1/2

Red Crown Gasoline -- 18 1/2

Tank Wagon -- 18 1/2

Solite Gasoline -- 20 1/2

Gas Machine Gasoline -- 41 1/2

V. M. & P. Naptha -- 39 1/2

Capitol Cylinder -- 39 1/2

Atlantic Red Engine -- 21 1/2

Winter Black -- 12 1/2



Iron Barrels

Light -- 62 1/2

Medium -- 64 1/2

Heavy -- 66 1/2

Special heavy -- 68 1/2

Extra heavy -- 70 1/2

Transmission Oil -- 62 1/2

Pinol, 4 oz. cans, doz. -- 1 50

Pinol, 8 oz. cans, doz. -- 2 25

Parowax, 100 lb. -- 9 3

Parowax, 40, 1 lb. -- 9 5

Parowax, 20, 1 lb. -- 9 7



Semdac, 12 pt. cans -- 2 70

Semdac, 12 qt. cans -- 4 60

PICKLES

Barrel, 1600 count -- 17 00

Half bbls., 800 count -- 9 00

5 gallon, 400 count -- 4 75

Sweet Small -- 42 00

5 Gallon, 500 -- 8 25

Dill Pickles -- 22 00

800 Size, 45 gal. -- 22 00

1000 Size, 45 gal. -- 22 50

PIPES

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

PLAYING CARDS

Battle Axe, per doz. -- 2 75

Bicycle -- 4 75

POTASH

Babbitt's, 2 doz. -- 2 75

FRESH MEATS

Beef

Top Steers & Heif. -- 17

Good Steers & H'f. 14 @ 16

Med. Steers & H'f. 13 1/2 @ 15

Com. Steers & H'f. 10 @ 12 1/2

Cows

Top -- 14

Good -- 13

Medium -- 12

Common -- 10

Veal

Top -- 16

Good -- 15

Medium -- 12

Lamb

Spring Lamb -- 24

Good -- 23

Medium -- 22

Poor -- 22

Mutton

Good -- 14

Medium -- 12

Poor -- 10

Pork

Light hogs -- 14 1/2

Medium hogs -- 14 1/2

Heavy hogs -- 13 1/2

Loins, Med. -- 22

Butts -- 22

Shoulders -- 18 1/2

Spareribs -- 20

Neck bones -- 08

PROVISIONS

Barreled Pork

Clear Back -- 30 00 @ 32 00

Short Cut Clear 31 00 @ 33 00

Dry Salt Meats

S P Bellies -- 28 00 @ 30 00

Lard

Pure in tierces -- 14 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 1/4

3 lb. pails -- advance 1/4

Compound tierces -- 11 1/2

Compound, tubs -- 12

Sausages

Bologna -- 15

Liver -- 14

Frankfort -- 19

Pork -- 18 @ 20

Veal -- 19

Tongue, Jellied -- 35

Headcheese -- 18

Smoked Meats

Hams, Cert., 14-16 lb. -- 28

Hams, Cert., 16-18 lb. -- 29

Ham, dried beef -- 29

Knuckles -- 32

California Hams -- 19

Picnic Boiled -- 32

Hams -- 35 @ 37

Boiled Hams -- 44 @ 44

Mince Hams -- 19

Bacon -- 24 @ 36

Beef

Boneless, rump 26 00 @ 28 00

Rump, new -- 27 00 @ 30 00

Mince Meat

Condensed No. 1 car. -- 2 00

Condensed Bakers brick -- 31

Moist in glass -- 6 50

Pig's Feet

Cooked in Vinegar

1/4 bbls. -- 2 50

1/2 bbls., 35 lbs. -- 4 50

1/2 bbls. -- 10 00

1 bbl. -- 25 00

Kits, 15 lbs. -- 1 75

1/4 bbls., 40 lbs. -- 3 50

1/2 bbls., 80 lbs. -- 5 00

Casings

Hogs, Med., per lb. -- @ 55

Beef, round set -- 23 @ 36

Beef, middles, set -- @ 1 50

Sheep, a skein -- @ 2 65

RICE

Fancy Blue Rose -- 06 1/2

Fancy Head -- 08

Broken -- 03 1/2

ROLLED OATS

Silver Flake, 12 Fam. -- 2 25

Quaker, 18 Regular -- 1 80

Quaker, 12s Family -- 2 70

Mothers, 12s, M'num -- 3 25

Nedrow, 12s, China -- 3 25

Sacks, 90 lb. Jute -- 3 35

Sacks, 90 lb. Cotton -- 3 40

RUSKS

Holland Rusk Co.

Brand

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Dec. 21.—On this day was held the first meeting of creditors in the matter of Joseph Cieslewicz, Bankrupt No. 3041. The bankrupt was present in person and represented by attorneys Lindsey, Shivel & Phelps. No creditors were present or represented. One claim was proved and allowed. The bankrupt was sworn and examined, without a reporter. No trustee was appointed. The first meeting then adjourned without date and the case will be closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of Irvine Mortenson, Bankrupt No. 3040. The bankrupt was present in person and represented by attorneys Penny & Worcester. No creditors were present or represented. One claim was proved and allowed; no trustee was appointed. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned without date and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of Orville R. Wakeley, Bankrupt No. 3035. The bankrupt was present in person and represented by attorneys Watt & Colwell. One creditor was present in person. Claims were proved and allowed. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned without date and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of Amie Bourdon, Bankrupt No. 3039. The bankrupt was present in person and represented by attorney Joseph Kerwin. No claims were proved and allowed. No creditors were present or represented. No trustee was appointed. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned without date and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of Stuart Lyon, doing business as Lyon Music House, Bankrupt No. 3043. The bankrupt was present in person and represented by attorneys Knappen, Uhl & Bryant. Creditors were present by Grand Rapids Credit Men's Association and by Norris, McPherson, Harrington & Waer, attorneys. Claims were proved and allowed. Edward De Groot was elected trustee, and his bond placed at \$500. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned without date.

On this day also was held the first meeting of creditors in the matter of Holland Canning Co., Bankrupt No. 3046. The bankrupt corporation was present by its manager, acting secretary and one of the directors of the corporation. The corporation was represented by Corwin, Norcross & Cook, attorneys. Travis, Merrick, Warner & Johnson; Grand Rapids Credit Men's Association and Lokker & Den Herder were present for creditors. Claims were proved and allowed. C. L. Corey was sworn and examined, with a reporter present. The creditors present and represented elected the Michigan Trust Co., trustee, and its bond placed at \$1,000. The first meeting then adjourned without date.

Dec. 22. We have to-day received the schedules, order of reference and adjudication in the matter of Coary Hanover, Bankrupt No. 3055. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of New Troy, and his occupation is that of a farmer. The schedules show assets of \$357, of which the full interest is claimed as exempt, with liabilities of \$2,312.57. The court has written for funds and upon receipt of the same, the first meeting of creditors will be called and note of the same made herein. The list of creditors of said bankrupt are as follows:

Zicks Store, Bridgman	\$ 4.50
Babcock Bros., Galien	3.90
Bockerman Hardware, Three Oaks	10.00
Mr. Hall, Bridgman	61.00
Dr. L. A. King, St. Joseph	25.00
John Mead, Bridgman	1.50
John H. Ampden, St. Joseph	27.00
Clemmons Oil Co., St. Joseph	26.22
Dr. Corey, New Troy	10.00
Dr. Snowden, Buchanan	2.50
William A. Bills, New Troy	1,300.00
Plymouth Indian Bank, Plymouth, Ind.	300.00
Jiger Lumber Co., Sawyer	111.00
Tirril Mfg. Co., Bridgman	150.00
Sucinda Smith, Michigan City, Ind.	100.00
Citizens Phone Co., New Troy	21.85
Stevensville Lumber Co., Stevensville	80.00
Ed. Bwadback, New Troy	7.50
Bridgman Supply Co., Bridgman	15.10
Lettnier & James, Galien	25.00
St. Joseph Press, St. Joseph	10.00
Dr. R. E. Mead, Three Oaks	21.50

Dec. 22. We have to-day received the schedules, order of reference and adjudication in the matter of Harry H. Gross, Bankrupt No. 3056. The matter has been referred to Charles B. Blair as referee in bankruptcy. The schedules show assets of \$3,490, with liabilities of \$568.84. The bankrupt is a resident of Grand Rapids, and his occupation is that of a laborer. The court has written for funds and upon receipt of the same, the first meeting of creditors will be called, and note of the same made herein. The list of creditors of said bankrupt are as follows:

Community Finance Service Corp., Grand Rapids	\$150.00
Dr. M. G. Bassett, Grand Rapids	35.50
A. E. Ollman, Grand Rapids	24.00
Dr. P. Westrate, Grand Rapids	12.00
Mr. Wm. Graves, Grand Rapids	40.00
Dr. W. H. Parks, East Jordan	50.00
Mrs. E. M. Valentine, Grand Rap.	37.76
Dr. Ralph D. Engle, Petoskey	10.00
Mr. H. M. Dingman, Bellaire	17.75
Alfred Gross, Traverse City	53.00
Dr. Carl Panger, Muskegon Heights	9.00
Dr. H. M. Blackburn, Grand Rapids	18.00
Dr. John N. Holcombe, Grand Rap.	30.00
Butterworth Hospital, Grand Rap.	21.00
Mon. & Style Shop, Grand Rapids	5.26
Fred L. King, Grand Rapids	25.57

In the matter of Orlikowski & Son, Bankrupts No. 3051, the trustee has reported the receipt of an offer of \$800 for all of the assets of said estate which are appraised at \$2,015.04. The offer is received from M. W. Klaassen, of Grand Rapids. The property consists of men's and boys' clothing and general furnishings and is located at Grand Rapids. The date fixed for sale is Jan. 3. An inventory may be seen in the office of the referee. The sale will be held in the referee's office.

In the matter of Charles Gerber, Bankrupt No. 3005, the trustee has reported the receipt of an offer of \$400 from E. L. Howard, of Vestaburg, for all of the stock in trade in this estate, consisting of groceries appraised at \$904.97. The sale will be held at the office of the referee Jan. 3. The property is located at South Haven. An inventory is in the hands of M. N. Kennedy, trustee, 250 S. Burdick street, Kalamazoo, and at the office of the referee.

In the matter of Stuart F. Lyon, as Lyon Music Shop, Bankrupt No. 3043, the trustee has reported the receipt of an offer of \$375 from Orwant Jewelry Co., for all of the assets of this estate as shown by the inventory and appraisal at \$866.19. The property is located at Grand Rapids, and consists of musical instruments, music, and kindred items of property for the conduct of a music shop. The sale will be held at the office of the referee on Jan. 3. An inventory may be seen in the office of the referee and in the office of Edward De Groot, trustee, 450 Houseman building, Grand Rapids.

In the matter of Goodyke & Palmbois, Bankrupt No. 2961 the expenses of administration have been ordered paid and a first dividend to creditors of the partnership of 5 per cent.

In the matter of Shupp & Andrus, Bankrupts No. 2965, the trustee has filed his first report and account and an order to pay expenses of administration has been issued.

Dec. 23. We have to-day received the schedules, reference and adjudication in the matter of John Pethick, Bankrupt No. 3052. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Niles, and his occupation is that of a hotel keeper. The schedules show assets of \$11,463.81, of which \$500 is claimed as exempt, with liabilities of \$31,180.74. The first meeting of creditors will be called promptly and note of the same made herein. The list of creditors of said bankrupt is as follows:

Marie Tschechtelne, Niles	\$ 4.00
William J. Velace, Niles	6.00
Mrs. Ione Wyant, Niles	130.00
Mrs. Emma Brown, Niles	28.00
August F. Lehrke, Buchanan	150.00
Niles City Bank, Niles	8,500.00
Marion Nat. Bank, Marion, Ind.	6,000.00
Reliable Home Building & Loan Association, Niles	1,700.00
Edwards & Chamberlin Hardware Co., Kalamazoo	645.00
Mrs. Marie Harrah, Niles	250.00
Henkel Bros., Niles	250.00
Newman & Snell's State Bank, Niles	600.00
Niles City Bank, Niles	210.00
South Bend Elec. Co., South Bend	285.00
Joseph Triost, Niles	500.00
Atlas Baking Co., South Bend	28.50
W. L. Babbitt Co., Niles	2,200.00
Blatz Brewing Co., South Bend	15.00
Board of Public Works, Niles	89.53
Bordell Paint Co., Detroit	60.00
G. E. Bursley & Co., Niles	285.00
Butzbach & Batzbach, South Bend	45.00
J. H. Carr & Son, South Bend	153.61
City Dairy, Niles	30.00
Dilling & Co., Indianapolis	193.60
General Cigar Co., Chicago	94.19
Globe Textile Co., Detroit	18.00
Dr. I. A. Hall, Niles	60.00
Harnit & Hewitt Co., Toledo	31.80
H. J. Heinz Co., Cricago	43.65
Dr. Robert Henderson, Niles	12.00
Hunter Co., Niles	100.00
J. A. Kerr Hardware Co., Niles	10.00

Thomas Leonard, Niles	700.00
McIneray & Warner, South Bend	91.85
Graham O. McOmber, Berrien Springs	20.00
Meyers Candy Co., Michigan City, Ind.	288.85
Mich. Bell Tel. Co., Niles	6.40
Michigan Music Co., Kalamazoo	15.61
William Moore, South Bend	75.00
Niles Bottling Works, Niles	20.30
Niles Creamery Co., Niles	73.00
Niles Gad Co., Niles	9.00
Niles Laundry Co., Niles	95.00
Niles Lumber Co., Niles	1.50
Niles Transfer Co., Niles	95.00
Pfiffel & Hahn, Niles	71.00
B. R. Randall Co., Niles	600.00
F. A. Reynolds Hardware Co., Niles	125.00
So. Mich. Railway Co., So. Bend	500.00
Stanner Electric Co., Niles	25.00
Stearns Co., Chicago	57.15
Troost Bros., Niles	130.00
Dr. D. A. E. Van Noppen, Niles	5.00
W. A. Walker Candy Corp., Owosso	62.00
Walton Bros., Niles	46.15
Dr. R. S. Waterson, Niles	95.00
Mrs. Ione Wyant, Niles	211.00
Kawner Mfg. Co., Niles	1,900.00
Grace Higgins, Niles	75.00

Dec. 23. We have to-day received the schedules, order of reference and adjudication in the matter of Albert L. Joyce, Bankrupt No. 3058. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Grand Rapids, and his occupation is that of a carbonated beverage manufacturer. The schedules show assets of \$9,392.28, of which \$500 is claimed as exempt, with liabilities of \$15,340.52. The first meeting of creditors will be called promptly and note of the same made herein. The list of creditors of said bankrupt are as follows:

City of Grand Rapids	\$1,454.16
Bell D. Pickard, Grand Rapids	325.00
Baxter Laundry Co., Grand Rapids	3.00
Berghoff Products Co., Grand R.	91.00
E. Berghausen Chemical Co., Cincinnati	5.20
Bianke-Baer Ext. & Pre. Co., St. Louis, Mo.	20.79
F. J. Brogger, Grand Rapids	5.00
Edw. Bruggema, Grand Rapids	15.75
Consumers Power Co., Grand Rap.	20.63
E. T. Cotton Elec. Co., Grand Rap.	1.50
Creston Garage, Grand Rapids	44.58
John DeVogal, Grand Rapids	221.25
Enterprise Elec. Co., Grand Rap.	152.84
Flavo Products Co., Chicago	48.75
Robert L. Frazier, Alto	1,000.00
Furn. City Vulcanizing Co., Grand Rapids	12.00
P. B. Gast & Sons Co., Grand Rap.	10.00
General Carbonic Co., Chicago	319.62
Grand Trunk Ry. System, Detroit	15.89
G. R. Paint & Enamel Co., Grand Rapids	3.00
Hibernian Hall, Grand Rapids	133.34
W. H. Hutchinson & Son, Chicago	10.30
Ideal Coal Co., Grand Rapids	6.65
M. Jacobs & Son, Detroit	18.30
Jarl Joyce, Grand Rapids	1,770.00
Wm. B. Joyce, Chicago	3,855.23
K. B. Natl. Co., Bay City	23.75
Mich. Bell Tel. Co., Grand Rapids	7.25
Earl W. Munshaw, Grand Rapids	11.20
McKenna Brass & Mfg. Co., Penna.	19.35
Nat. Bottlings Works, Grand Rap.	31.80
Schoenhofen Co., Chicago	127.35
Straub Candy Co., Traverse City	820.00
G. R. Savings Bank, Grand Rapids	470.00
G. R. Nat. City Bank, Grand Rapids	100.00
H. H. Ottens Mfg. Co., Grand R.	3.68
Parker-Brawner Co., Washington, D. C.	47.48
Belle D. Pickard, Grand Rapids	1,785.74
Pulte Plumbing & Heating Co., Grand Rapids	37.69
Pure Carbonic Co., Chicago	74.50
E. F. Roche, Grand Rapids	11.15
Root Glass Co., Terre Haute, Ind.	875.00
Ruffe Battery Service, Grand Rap.	11.95
Schoenhofen Co., Chicago	72.30
Smile Syrup Co., St. Louis, Mo.	12.82
L. C. Smith & Bros., Grand Rapids	18.70
Universal Car & Service Co., Grand Rapids	30.64
Yellow Baggage Co., Grand Rapids	30.00
City of Grand Rapids	300.00
G. R. Savings Bank, Grand Rapids	160.27
Natl. City Bank, Grand Rapids	75.00
G. R. Industrial Bank, Grand Rap.	301.00
Rittenhouse, Grand Rapids	90.00

In the matter of De Young & Co. and De Young Bros., etc., Bankrupt No. 3029, the court has ordered the payment of current expenses of administration and a first dividend to creditors of 10 per cent.

Dec. 27. On this day was held the first meeting of creditors in the matter of Joseph M. Avery, Bankrupt No. 3037. The bankrupt was present in person and represented by attorney B. J. Jonkman. Claims were proved, but not considered. One creditor was present in person. No trustee was appointed for the present. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned to Dec. 30.

On this day also was held the first meeting of creditors in the matter of Joseph Liszkiewicz, Bankrupt No. 3042. The bankrupt was present in person and represented by attorney R. L. Newman. No creditors were present or represented. No claims were proved and allowed. No trustee was appointed. The bankrupt was

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. \$4 per inch. Payment with order is required, as amounts are too small to open accounts.

FOR SALE OR RENT—Modern brick store, suitable for any kind of business. Best location. Living rooms above. On trunk lines 29 and 60. Ask for information. W. B. Abrams, Tekonsha, Mich. 450

FURNITURE Building For Rent—Three floors and basement. 8500 ft. of floor space. Did a \$40,000 business last year. Has been furniture location for years. Sickness cause for selling out. Write for particulars. G. H. Killian, Albion, Mich. 451

FOR SALE—A complete stock of general merchandise and store fixtures. All in A-1 condition. Frank A. Wieber, Fowler, Mich. 452

CONTROLLER — SYSTEMATIZER — OFFICE MANAGER—Broad experience. Thoroughly conversant with retail inventory methods, stock control, and universally adopted standardized system of accounting. Also public accounting expense. Married. Age 37. Good education. At present employed as controller. Address No. 453, c/o Michigan Tradesman. 453

For Sale—Stock of general merchandise and fixtures, to settle an estate. Wallace Bros., 159 Pipe Stone Street, Benton Harbor, Mich. 448

MR. MERCHANT—If you want an expert sales advertising man to write an ad for your January sale, write Ad Writer, care Greene Sales Co., 142-146 N. Mechanic St., Jackson, Mich. 441

FOR SALE—Stock of men's clothing, furnishings, and complete line of shoes. In thriving town in Thumb of Michigan. Must be sold at once. Kinde & Co., Cass City, Mich. 433

I WILL PAY CASH

for part or whole stocks of General Dry Goods, Shoes, Furnishings, Clothing, and Bazaar Goods. Call or write Jack Kosofsky, 1235 W. Euclid Ave., Northway 5695, Detroit, Mich.

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 LEVINSON, Saginaw, Mich.

ASK FOR

KRAFT CHEESE

A variety for every taste

Link, Petter & Company

(Incorporated)
Investment Bankers

6th FLOOR, MICHIGAN TRUST BLDG.
GRAND RAPIDS, MICHIGAN

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.

sworn and examined, without a reporter. The first meeting then adjourned without date and the case was closed and returned to the district court as a case without assets.

On this day also was held the final meeting of creditors in the matter of Harry Hall, Bankrupt No. 3023. The trustee only was present. The trustee's final report and account was approved and allowed. The bills of the estate were approved and allowed and ordered paid as far as the funds on hand would permit. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date and the case will be closed and returned to the district court in due course.

On this day also was held the final meeting of creditors in the matter of William A. Ring, Bankrupt No. 2955. The trustee was present in person. One claim was proved and allowed. An order was made for the payment of expenses of administration, as far as the funds on hand will permit. There were no objections to discharge. The final meeting then adjourned without date and the case will be closed and returned to the district court in due course.

On this day also was held the first meeting of creditors in the matter of J. Thomas Deacey, Bankrupt No. 3045. The bankrupt was present in person and represented by attorney Judson E. Richardson. Creditors were present and represented by A. W. Penny. Claims were proved and allowed. The bankrupt was sworn and examined, with a reporter in attendance. H. A. Millard was elected trustee, and his bond placed at \$500. The first meeting then adjourned without date.

Less Cider Vinegar This Year.

Manufacturers of cider vinegar say that on account of recent weather conditions there will be far less cider vinegar to offer during 1927 than was the case in 1926. During the early part of this year's pressing season the rainfall was abnormal, retarding the picking up and delivery of the fruit, so that the pressing season did not really start until a much later date than usual. Then on December 3 severe cold weather and snow was general throughout the East, the thermometer registering zero in most places and freezing the fruit so badly that no more apples can be picked up this season, thus cutting down the pressing season to one of the shortest on record. Another condition tending to decrease this year's production is the low sugar content of the juice. In most cases the value of the juice pressed fluctuated from 4.7 to 5.4 per cent., with a probable average of 5 per cent., which means a very decided reduction in the available volume of 40 grain vinegar.

Buying Tendencies For Spring.

Even allowing for hand-to-mouth buying, the orders placed for early Spring in many textile and apparel lines are very slow in developing, according to a number of wholesalers here. Much of this is traced to the lack of favorable selling weather for seasonable merchandise during the past few months. Retailers, accordingly, have been holding back until the holiday selling period and then the clearance sales are completed. Beyond this, however, is the belief which has gained considerable strength among retail executives, that a "moderate decline" in business is likely next year. Coupled with this is the strong consumer preference for novelties, the favor for which, however, is uncertain and leads retailers to minimize their risk by small and frequent purchasing. There is every indication that retailers as a whole will adhere to the policy of quick turnovers on limited amounts of stock during the coming year.

Penick & Ford Doing Well.

Penick & Ford, which is in the same kind of business as Corn Products Refining, looks for a good business in 1927. The directors recently declared a 25 cent quarterly dividend, after having satisfied all back dividends on the preferred. The company has \$1,000,000 Liberty bonds on hand and about \$500,000 cash. Penick & Ford has always been a good earner, surplus available for the common over the last six years averaging about \$3 a share, and, as as everyone knows, there have been some pretty bad years. Corn Products Refining will close one of the best years in its history and Penick & Ford will make an equally good showing. The differential between the price of corn and sugar is now very favorable to the corn products industry. Penick already has two years sinking fund requirements on hand.

Three Grocery Chains Give Up the Ghost.

New York, Dec. 21—Three chain store corporations went into bankruptcy in this locality last week.

The Healey Corporation, which some time ago took over the Eckerson Chain Stores of Jersey City and also the stores of the Atlas company, had a chain of twenty-seven retail grocery establishments. It has been slow pay for some time, and has been having difficulty in getting credit. T. J. Healey the owner, reports assets of \$35,000, consisting mostly of stocks and fixtures. No report is given of liabilities.

The Tee Jay chain of thirteen grocery stores, which was allied with the Healey corporation, also filed a bankruptcy petition, showing assets of \$18,000, and no liabilities.

The Federal Grocery stores, Inc., a small chain having its headquarters in Nishkayuna, N. Y., also filed a voluntary certificate of dissolution.

American Chickens Will Rejuvenate Grecian Fowl.

New York, Dec. 17.—American chickens will soon cackle and crow amid the classic ruins of Greece. Bearing the blessing of an arch-bishop of the Greek Orthodox church, 100 prize fowl from American poultry farms are on their way to rejuvenate the Grecian poultry. Other chickens are soon to follow this first shipment. Some turkeys will also be sent and later, perhaps, some American pigs and cattle. The chickens of Greece and the Near East are all "sad birds," therefore the importation of American poultry. The propagation of these fowls will be supervised by American experts. In time, it is hoped, thoroughbred White Leghorns, Rhode Island Reds and other good American chickens will be as common in Greece and the Near East as here.

Raincoats Moving For Sales.

Buying of raincoats for sales purposes has served to reduce steadily the stocks in the hands of wholesalers. Misses' and children's garments have been in most active demand. Recently, manufacturers introduced leather finished coats, and these are said to have a strong call at present, although active business is also being done in the high colored and plaid rubberized cloth merchandise. Many of the models have the raglan sleeve. Red, blue, green, tan and black are described as the best selling colors.

Features of Children's Coats.

Novelty sports fabrics featuring plaids and other designs are outstanding in the early lines of children's coats for Spring. Garments of sheen worsteds are to be offered a little later. Fur trimmings are used on many coats, the varieties favored being those also utilized in garments for adults. In the better merchandise, the trimmings are of unborn calf, twin beaver and moufflon. The lower priced coats are mostly untrimmed. They comprise tailored styles having patch pockets and leather belts.

Undergarments Bought For Sales

Buyers are now actively covering underwear needs for January sales, in addition to merchandise for pre-holiday selling. Rayon garments, including vests, chemises, bloomers and "French panties," have been particularly sought. Clearance lots of glove silk underwear have also been taken by the stores for their forthcoming sales. Costume slips have likewise received much attention from buyers, particularly garments of rayon or other lustrous material. Dealers in hand-made Philippine and Porto Rican undergarments trimmed with lace, especially light gowns, have had an active demand lately.

Wash Goods Bought For Spring

Plain and printed Celanese fabrics continue outstanding in the new lines of wash goods for Spring. Especially important are sports satins and plain and printed voiles. The latter feature somewhat larger patterns than the new printed silk and cotton fabrics, which usually have small and medium designs in multi-colored combinations.

New warp printed effects in rayon weaves are also proving good sellers. In the cheaper goods there has been a good call for many printed batistes and dimities.

Butter at Unprecedented Price.

Moscow, Dec. 10—Butter, which is one of Russia's principal agricultural products, has reached the unprecedented price of \$1.17 per pound in Moscow, on account of a shortage in all the State stores. While private stores have limited supplies, the shelves of the co-operatives are empty. In order to corner the Siberian supply and make butter available for export, the government railroads are refusing to accept shipments to private dealers. The latter now are receiving butter by mail. The Moscow post office is swamped with big boxes of the creamery product. The butter shortage follows a similar unaccountable egg famine in the larger cities. A shortage of textile goods has been aggravated by the cold weather.

My Symphony.

To live content with small means; to seek elegance rather than luxury, and refinement rather than fashion; to be worthy, not respectable, and wealthy, not rich; to study hard, think quietly, talk gently, act frankly; to listen to stars and birds, to babes and sages with open heart; to hear all cheerfully, do all bravely; await occasions, hurry never; in a word, to let the spiritual, unbidden and unconscious grow up through the common; this is to be my symphony.

William Henry Channing.

Selfishness makes riches, but never happiness.

REASON FOR THE DEVELOPMENT OF A TRUST COMPANY

We are quite forcibly reminded that the American people have not long been the possessors of great wealth, for it is said that George Washington, one of the wealthiest men of his time, was worth about \$500,000.00.

With the mines, railroads and a hundred and one industries that have made for our wealth, there has been brought into existence stocks, bonds, mortgages and every conceivable form of security, as well as a variety of different kinds of taxes.

This variety of securities, good, bad and indifferent, and different forms of taxes, has called for the skill of experts in the proper handling of an estate, demanding a variety of qualifications of an executor.

The combination of these qualities in a Trust Company, is the cause of its tremendous growth. Appoint as executor and trustee the

GRAND RAPIDS TRUST COMPANY

GRAND RAPIDS, MICHIGAN

Opinion of a Practical Farmer on Reforestation.

Trufant, Dec. 23—I suppose there are few farmers who read the Tradesman, but I enjoy reading something a little different than farm relief and co-operation all the time. I am not in favor of combines of any kind. However, other combines may press the farmers into it. If so, and he gets a good bull puncher at the head, it will be all off and we again will have high cost of living. I fail to see how any kind of financing or price fixing can or will benefit the farmer any better than conditions at the present time. Up to the past two years everything we farmers had to buy has been very high, especially labor. If a farmer wishes to grow more than he consumes he is confronted with high taxes and high wages.* The combines have caused one-third of the farmers to go to the cities. Their houses stand empty and they have become consumers. We few who are left feel the benefit. I call farming in fairly good shape now, but we should be more careful, because this condition may not last. Business may get top heavy and tumble, leaving the consumer with an unpaid home, an old automobile and nothing to buy the necessities with. The majority are free spenders and hard times to follow cannot surprise us old timers, but let this come and be as it may. I will now get at what interests me most, which is regarding conservation. The article by Frederick Wheeler in your last issue hits my hobby and is of much interest to me and I think it should be to all. I have read a good deal regarding conservation of timber, game and fish; also reforestation, but to my mind it amounts only to talk and salaried officers. Tourists are invited at a time of the year when we often have dry weather, which causes fires. They must smoke cigarettes which are very dangerous in dry windy days and sure to cause fires, destroy timber and game. This does not look like conservation, does it? As for timber, game and fish, sports save nothing. In regard to tree planting, reforesting the white pine cannot be duplicated. I find them hard to get started. I have one twenty-three year old tract about 30 feet high. One year it grew 18 inches; usually about 14 inches per year; one more three years old, only 12 inches, but growing. I have hard maples and white oak, forty-five years old, 40 inches in circumference, black walnut twenty-two years old which will measure 18 inches and better; some of them bore as much as two bushel nuts per year. We have a few cedars fifteen years old which are growing fine and are beautiful. I think the maple, oak, cedar, walnut and white ash are all easier to get started than the pine. I am the owner of some wild land, part of a lake and creek, running directly through half mile and timbered with a 57 year old growth of white pine, oak, beech, elm, basswood, black ash and maple and find this land will reforest itself if live stock is kept out. All but the pine, which would also were it not for the squirrels, but they will find the seed. They also are after other seed, but there is much they cannot do away with, but very little of either, as the ground is literally covered by seeds from maples, oaks, cherries and beech nuts, but we are pasturing some cattle in the summer. They do very little harm to the young growth, but we used to pasture some sheep. They killed all those seedlings. We did not mind this, as the older trees would in time smother them. We have now sold the sheep, as visitors to the lake and streams began to kill them for mutton. So to avoid trouble we disposed of them and will now see what the young growth will do. We think there is a long stretch along Flat River, between Greenville and Langston, also some above which in most places has quite a growth of timber.

along the river and around the con- Why not have the State buy this up necting lakes that is not already timbered? It will reforest itself by keeping live stock out. Put up dams at the three old sites and grow more fish. Then we can fish unless nets are used. I have fished in those lakes and streams before the dams and while they were there and also after and know the breeding of fish was destroyed after the dams were removed. The dams now could be used for power and lighting and some day will come, but when? I hear of reforesting cut-over land farther North. No doubt this land can be gotten cheap or for nothing, but for us, the present generation, I would call it dear with a gift of \$50 per acre, beside the land that is to compare it with an all ready growth of say 25 to 60 years old in places and can reforest itself on the naked spots.

I have lately come back from a hunting trip, the first since the one buck law, and watched closely along the G. R. & L., also Duluth, South Shore & Atlantic and Chicago, Minneapolis & St. Paul and then in the so-called woods from fourteen to eighteen miles East of Sidnaw, which is nearly all cut-over, and I must say I saw very little that will be of any value for timber the coming hundred years. I saw spruce at least thirty years old that are not long enough for a pike pole. I saw Norway pine on the heavy cut-over white pine land grown up on old railroad logging beds in Baraga county over thirty years old not big enough for fence posts. I found very little hardwood timber of any kind on those cut-over lands, lakes or streams of any kind. We were not far from Trout Creek, but did not see that. I believe Montcalm and Kent counties could furnish very good reforesting land along lakes and streams and also produce more game and fish. I suggest Frederick Wheeler look into this and see if I am not right. We now read our Government should take over or reclaim all delinquent tax land, which I should think best before such lands become valuable if ever in this coming generation. We will now soon have a new administration and have a change in conservation of both timber, wild game and fish. At this time we have a great supply of officers to protect the forest and yet invite tourists to destroy the forests by fires; kill the wild game and birds and protect the fish after they are well fished out and the breeding ground spoiled by the lowering of the water of lakes and streams by the straightening of the streams and removing of the many dams that furnished power for the removing of our late forests. No doubt but those dams will again be rebuilt, the low lands flooded and we will again have power for lighting and plenty of fish. G. P. Rasmussen.

Made \$10,000 on Purchase of Lot in Clawson.

Los Angeles, Dec. 20—To-day I got \$10,000 I didn't earn. So others will have to earn \$10,000 they will not get.

Twelve years ago in the village of Clawson, Michigan, a corner lot sold for \$2,500. Then Ford workers and others settled around that corner, increasing its land value. Eight years ago I bought that corner for \$8,500 and moved an old building on to it. This I rented to a druggist, who has paid the expense of my holding that corner ever since. Then still others moved there, increasing its land value still more. To-day I sold that corner to the druggist for \$20,000. That lot as a lot is not worth a dollar more than when I bought it, but the people who live around that lot give it its value. I sold that druggist the people, not the lot. The man I bought it from profited \$6,000 and my rake-off was \$10,000. So that druggist has \$16,000

invested that we got and he will have to charge it up on things he sells. Henry Ford thought druggists were overcharging so he put in a stock of drugs to sell his workmen. He does not see what increasing land values are doing to his workers. If tomorrow it should be announced that Ford were again to increase the wages of his men, land values would jump up still more and take it away from them. Mr. Ford cannot see the joke.

The lot I sold is about fourteen miles out of Detroit. Now look at the increased land values in Detroit. Say they are only one billion dollars. This means that employed capital and labor in Detroit will have to earn at least one million a week that it will not get. Increased land values are paid for in interest and higher rents and charged up, whether you buy prunes or cough syrup or get a tooth pulled. Manufacturers' associations and labor organizations are still cave men. They want to take something away from one another and as yet haven't one bit of economic sense. They are so near sighted they do not realize that increasing land values are getting a big part of their earnings.

Single tax would untax improvements created by employed capital and labor and, instead, tax vacant lots the same as lots in use. It would not tax improvements on a lot, but would base its value on the number of people around that lot. That is called location value and would make holding idle lots unprofitable and throw them on the market. If we were operating under single tax, that druggist could probably have bought that corner for \$2,000 instead of \$20,000 and workers could buy a lot for \$50 instead of \$1,500. Increased land values not only increase the price of lots but the cost is added to everything we buy.

To-day it takes at least \$7,000 to buy a humble home and furnishings. What chance is there for young people of marriageable age? We can build a church on every corner, but unless we elders learn to look through the eyes of youth and recognize their predicament, churches and all will go to the devil.

We older folks have yet to learn that it takes backbone to be religious and face sin in its den. We claim to believe that God made man in His image. Yet birds have the privilege of building a nest in any place not in use, while man has to pay tribute to land speculators. Let's stop whining. Is it not sacrilegious for intelligent men and women to pray "Thy Kingdom Come, Thy Will Be Done on Earth as it is in Heaven" and then not know what our present system of taxation is doing to us? We might as well pray for ice cream sodas in hell.

G. J. Johnson.

Sidelights on Christmas Events in Florida.

St. Augustine, Dec. 26—Christmas day in St. Augustine was ideal with a temperature range of from 62 to 74 degrees, while cloudless skies arched over the Oldest City. Radiant sunshine and the vivid gleam of tropical flowers made the day memorable. The warmth of the day attracted many to the beaches, and scores enjoyed sunbathing. It was a day of happy gatherings, of home-comings and of family reunions. In the majority of homes happiness reigned. Numerous individuals and organizations had their happiness intensified, because they had helped to make the day joyous for others.

Fruit and flower shows and county, district and state fairs are especially valuable in Florida because they serve to show the visitors something of the versatility of Florida products. Many people come to Florida and go away again, not realizing that the state raises other than oranges and grapefruit for which she is famous the country over. The annual fruit, vege-

table and flower show at Cocoa, held the middle of December, displayed products of the famous Indian River section, and among them were oranges, tangerines, mangoes, grapefruit, kumquats, eggplants, peppers, tomatoes, dasheens, Irish potatoes, sweet potatoes, jellies of all descriptions, bulbs raised for the Northern market, roses, and ferns, in addition to numerous other exhibits.

The productivity of Florida, and its adaptability is something for the uninitiated to marvel over. Those who come from sections of the North, where the possibilities of crop-raising are limited to certain staples, and where the growing season is so restricted, can scarcely believe the numberless crops, grove, garden and field, which can be raised in Florida.

Following their success in developing a method of canning ripe grapefruit, the Hills Brothers Co., of New York, has opened a large canning plant at Bartow, which will handle the ripe product of the grapefruit orchards in this section.

This is the fourth large plant devoted to the canning of ripe grapefruit, which Hills Brothers have established in Florida, and their operations are enabling the orchard owners to market thousands of tons of fruit, which, owing to its ripeness, will not stand shipment in the usual way, to outside points.

Hills Brothers, who are best known as importers and distributors of dates, are marketing the new product throughout the country, and have recently entered the English and Canadian markets, consumers in these countries showing a marked preference for the new Florida product.

L. Winternitz.

Since we are without a state religion in this country, except in Tennessee—where Calvinism and a belief in the virgin birth has been made obligatory in all religious teaching—there can be no Governmental objection to the coming of Japanese Buddhist missionaries to this country to preach their doctrines and to attempt to spread their faith. Buddhism, although an old religion with millions of followers, has adapted itself in Japan to modern conditions, borrowing in toto such adjuncts to Christianity as the Young Men's Christian Association, the Salvation Army and many social service programs. It has also caught the evangelical spirit which has carried Christianity to the ends of the earth. Buddhist missionaries to heathen lands are not new, of course. The religion would not have spread as it has if its priests had not gone of old into far countries to carry their message. The more orthodox part of our population may feel that this invasion is a piece of effrontery, but there is little basis for such a position. As a matter of international courtesy, if for no other reason, we are bound to let our visitors come and to listen to them with the patience they have shown to our own representatives. We are in the habit of calling ourselves a Christian nation, but the fathers of the country were scrupulously careful to make it clear that freedom of religious belief in the fullest sense was one of the foundation stones of a free democracy.

"I never jump at conclusions," said the preacher. "No," replied the elderly member of the congregation, who is very frank. "I have noticed that from your sermons; you reach conclusions very slowly."

Quality

Quality in printing is just as easily recognized and as thoroughly appreciated as Quality in clothing. The appreciation of Quality in printing is not a rare thing, confined to a few connoisseurs. It is present in every executive's mind. Good Quality is not a thing to be envied in somebody else's printed matter. It is a thing that can be bought if only the buyer will buy properly.

Business leaders recognize the difficulty of building good will or prestige—it is the result of years of patient, loyal effort. They will do everything within reason to protect this valuable asset. And the best measure of their ability lies in the success of their efforts. Why the unnecessary risk of committing the fortunes of a house to printing of low quality?

A fraction of a cent "saved" on a letter-head may prove to be costly economy. A contract or commercial form that belies the financial soundness of its sponsor is a liability no matter how low the cost. A shoddy circular can shake the confidence of a powerful patron. Salesmen (good salesmen) have been hampered by unrepresentative advance-matter.

A plea for Quality is not a cloak for extravagance. On the part of the printer, Quality is a matter of knowing how. On the part of the buyer, Quality is a matter of considering the *work* expected of his printing. Printing is not a commodity; it is a professional service. Quality in printing results from recognizing *fitness, utility.*

But the *question* is—*how to secure Quality?*

For the buyer located in or near Grand Rapids this is a comparatively simple matter.

Years of experience (in this, the 'great marketplace for Quality in all things) have taught our printing executives how to measure every job

TRADESMAN COMPANY GRAND RAPIDS

for Quality; to make the finished product do the work expected of it. They know from their contact with every type of business how to balance Quality against extravagance.

After all, our printers are serving the buyer in the way he wants to be served. If he requires Quality—an economy, not an extravagance—our representatives are ready and waiting to serve to that end.

INCREASED DEMAND

for a product depends upon HIGH QUALITY--full satisfaction guaranteed.

RIGHT PRICE--to the consumer.

PROTECTION--to the dealer's profit.

All three have been vital factors in the ever increasing demand for

K C Baking Powder

No better at any price

25 ounces for **25¢**

(more than a pound and a half for a quarter)

Same price for over 35 years

The price is established—it is plainly shown on the label.

Millions of Pounds Used by the
Government

A product for every need— a service for every customer

Wherever sugar is used, and for whatever purpose, the American Sugar Refining Company provides the right sugar for the need as well as the easiest means of procuring it.

In the home, there is a Domino Package Sugar for every occasion—the exact one, whether to obtain perfect cooking results, or to add the final touch to a perfect table setting.

In the trade, we have special grades of sugar ideally adapted to every need—icings, bread, cakes, candy, cold dough mixes. . . . Sugars that save money as well as make work easier and surer.

And, no matter what locality may need our service, our numerous refineries, strategically located throughout the vast territory we cover, assure you prompt and efficient delivery. Customers in Maine or Texas find themselves served as efficiently and surely as customers in New York City or Philadelphia.

Remember, when you choose your sugar from our line—the largest, most complete line in the world—you get sugar which the test of time has proved to be the most economical and most satisfactory in quality for your product.

American Sugar Refining Company

"Sweeten it with Domino"

Granulated, Tablet, Powdered, Confectioners, Brown;
Domino Syrup

STRENGTH

ECONOMY

THE MILL MUTUALS AGENCY

Lansing

Michigan

Representing the

MICHIGAN MILLERS MUTUAL FIRE INSURANCE COMPANY AND ASSOCIATED COMPANIES



Combined Assets of Group

\$33,389,609.28

20% to 40% Savings Made Since Organization

FIRE INSURANCE—ALL BRANCHES

Tornado—Automobile—Plate Glass



This Is the House That Mueller Built!

This is the house that stands behind every package of MUELLER'S Elbow Macaroni, Spaghetti and Egg Noodles.

It is also the birthplace of

MUELLER'S COOKED SPAGHETTI

Mueller means—quality.



C.F. MUELLER CO.—Jersey City, N.J.

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 thirteen cents—the best match and the safest match to take into your home. They are better value than ordinary matches at five or six 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 thirteen cents—is much larger than on one box of ordinary matches at five or six 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 COMPANY