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Forty-fifth Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 28, 1927

Number 2310

Another year has slipped into the past: to some a year of happiness and gain; to others, alas, of grief and loss: to some a year of great accomplishment; to others, of striving nobly but in

In greeting you as is our long time custom, we would share with you this golden thought--

For when the One Great Scorer comes to write against your name He writes... Not that you won or lost...but how you played the game.

We wish all good things to be yours --- aye, better still, that when the Game is played out, the One Great Scorer may write across your name the blessed words ---

WELL DONE

CANDLES?

WE CAN SHIP IMMEDIATELY

An approximate inventory of your candle stocks will indicate the styles needed for your holiday sales.

To insure your receiving the desired styles at the earliest moment, your holiday candle order will receive preferred attention.

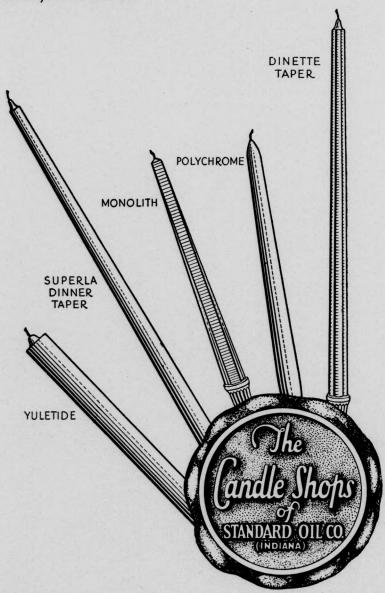
If you have delayed ordering your holiday candles, we suggest that you communicate with us to-day and receive the benefit of our prompt service. Place your order with the Candle Shops and we will ship the desired styles at once.

THE CANDLES illustrated will sell quickly at a profit and increase your business. These candles justly may be called "Holiday Favorites."

Your attention especially is directed to the Dinette Taper. This aristocrat of tapered candles meets with enthusiastic reception wherever it is shown. In structure it resembles a four-shaft Gothic column. It is graceful as the slenderest, well proportioned pinnacle. And in craftsmanship and refinement, it is suggestive of Old World Cathedrals. The Dinette Taper is a pleasing departure from the ordinary tapered candle.

The bright red Yuletide is greatly used for burning in the windows during the evenings from Christmas to New Years. Also, it may be used to add warmth and color to home decorations.

When you communicate with us or with our representative, ask about the attractive Display Chest which is furnished upon request with full case orders for Dinette and Superla Dinner Tapers.



STANDARD OIL COMPANY

910 South Michigan Avenue

Chicago, Illinois

Forty-fifth Year

GRAND RAPIDS, WEDN ESDAY, DECEMBER 28, 1927

Number 2310

MICHIGAN TRADESMAN E. A. Stowe, Editor

PUBLISHED WEEKLY by Tradesman Company, from its office the Barnhart Building, Grand Rapids.

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 RATES are as follows: \$3 per year, if paid strictly in advance. \$4 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 wonth or more old, 15 cents; issues a year or more old, 25 cents; issues a year or more old, 25 cents; issues five years or more old 50 ce..ts.

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

BIRTHDAY OF THE AIRPLANE.

President Coolidge has suggested to the Civil Aeronautical Conference that the twenty-fifth anniversary of the first flight by man in a power-driven heavier-than-air machine, which will occur next December, should be made the occasion of an international conference and exhibition. Entirely apart from its value in furthering the application of the airplane to commercial use, such an exhibition should be intensely interesting as a study of aeronautical progress since the epochal flight of the Wrights and also as a means of comparing commercial flying in the United States with that of Europe.

We seldom realize that the airplane is all of twenty-five years old. The tremendous impetus given to aeronautics by the war brought flying suddenly to the front and we tend to forget the slow and laborious progress made between 1903 and 1914. We think of the airplane, for instance, as a far more recent development than the automobile—in reality it is only a younger brother. The two belong to the same generation.

The birthday of the automobile cannot be named with the precision we apply to that of the airplane, for early experiments with steam vehicles and electric carriages preceded the application of the internal combustion engine to a motor vehicle. This was first made in France in 1887. Seven years later an automobile race between Paris and Bordeaux was won by a car which maintained an average speed of fifteen miles an hour. In America development lagged. There were 300 cars manufactured in 1899, however, and in 1903-the year of Wright's flight-10,576 were made. This start the automobile had upon the airplane, but when we compare these 10,576 "horseless carriages," with all their limitations and absurdities, with the finished and ubiquitous product of to-day, it is evident that the automobile was still in its infancy when the airplane was born.

If this comparison should seem to indicate that aeronautical development has been slower than that of the automobile, it is because of inherent difficulties in flying with which the automobile never had to cope. It is only to-day that the idea of the popularization of the airplane and its application to commercial purposes has gained any real headway. A celebration of the twenty-fifth anniversary of its birth would fall at a time when its future has assumed an entirely new aspect and when the factors in aeronautical development which are being stressed are those which would aid toward making flying the commonplace phenomenon which motoring has long since become.

FULLY UP TO EXPECTATIONS.

Reports on the holiday volume of trade are in the main satisfactory and indicate that the business in most sections equaled, if it did not surpass, last year's total. The actual statistics will show the real results, but it is felt that the variations by sections of the country are apt to be a little wider than usual. On the other hand, where seasonal buying. which ordinarily comes earlier, has been combined with holiday sales new records for the month are quite likely to be set up.

Holiday shopping closed with a rush that taxed some stores beyond their means of accommodation in certain departments. A good deal has been done to promote the cause of early shopping, but experiences this season would indicate that still more might be accomplished. Furthermore, retailers might also with profit, it seems, push the tendency to extend the number of gift lines. The public appears anxious to add new articles to its gift list, and yet the retail offerings, in response, could well cover a broader range.

As retailers commented favorably upon their mounting sales during the week, wholesalers and manufacturers evinced some skepticism. The latter found trade very quiet. However, the explanation occurs that weather conditions held up normal retail volume for so many weeks that the stores did not find it necessary to replenish stocks.

Consequently, recent sales volume could be excellent in the stores without the usual reflection in the wholesale markets. For the first time in many seasons the clearances next month are apt to be very genuine—that is, from regular retail stocks and not from special purchases made for sale purposes. The long spell of warm weather and the inaction of retail buyers prompted most manufacturers to observe cautious operating policies, with the likelihood that inventories should make a good showing.

General industry has cast off some of its lethargy and price firming in important lines indicates that the upturn scheduled for early in the new year is in more definite prospect.

THEY TOOK A CHANCE.

Early next spring, probably much too early for success or safety, the transatlantic flyers will get ready for the great jump again. A great many persons, remembering the tragedies of last summer, will try to prevent a risk of life which strikes them as needless. There is bound to be some sort of regulation of these flights and we may expect public clamor to suppress them entirely after the first casualties.

We welcome regulation to prevent inexperienced flyers from taking off in inadequate planes on a thousand-to-one chance. But to forbid transatlantic flights entirely, as the aviators themselves have reason to fear may happen, would be a mistake. We do not prevent people from crossing the street, riding in automobiles or washing windows, although these activities result in tens of thousands of deaths yearly and have none of the glory of discovery to recommend them.

Our proudest achievements, our very lives and civilization, are founded on the bones of men who dared to take the first step—and slipped. Our Western frontier marched forward over the graves of the takers of long chances who refused to believe they would be scalped or eaten by bears—and were wrong. Kind-hearted friends wanted to prevent Columbus from steering his little ships into the abyss at the edge of a flat world. If he had listened to them somebody else would have turned the trick instead.

BIG IMPETUS FROM STYLE.

It is customary among many business men to place almost the entire blame for the present keen competition and falling prices upon the overdeveloped plant capacity of the country-a heritage of the war. No doubt this is a fundamental fault and vet two other factors of no little importance are also at work. One is the spread of style to so many lines and the other is the surplus of funds which is highly favorable to new investment. It might even be mentioned that the special pioneering temperament of the American people has something to do with the matter since it is usually never satisfied to "let good enough alone."

Of course, it has been the desire to get away from the large production on staples that has led to the introduction of so much in the way of new design and color. But in style and research we have two sources that can put new and very powerful competition into the field almost over night. And imitation of what is successful adds to the struggle. Just how the situation shapes up is indicated by the remarks of a mill

treasurer. He said last week: "A manufacturing organization that is not in a position to-day to re-equip its plant with the latest types of new machinery is at a distinct disadvantage in these days of continual style change."

THE WEST OUT IN FRONT.

With what grace it can muster, the East bows to circumstances and falls in behind the West in the Republican procession.

So long as Republicans of influence refused to take President Coolidge at his word and Mr. Hughes loomed up as the Empire State's favorite son for 1928, the East, despite Hoover, Lowden and Dawes, rather shaded the West in political attention. A single day's developments turned the tables—overturned them, one almost feels like saying. Mr. Coolidge definitely takes New England out of the picture and Mr. Hughes does as much for New York. The West is once more in what, with a good deal of reason, it regards as its rightful place in the political arena.

But if the East is no longer a Republican center of attention, it is far from being without interest to the remainder of the country. The withdrawal of Mr. Hughes creates a situation which will be watched with increasing curiosity as the time for the selection of delegates to Kansas City approaches. Will the entire New York delegation be uninstructed or will some districts choose representatives who are outspokenly for Mr. Hoover?

TAX ON INNOCENT IDLING.

Vienna, once the gayest capital of Europe, has suffered corresponding depression since the war. Starvation has stalked in the streets and poverty-stricken rioters have demanded bread with bitter threats. Now, slowly winning its way back to normalcy, it has suffered the cruelest cut of all. The Austrian Minister of Finance has decreed that those who spend their days in the cafes must pay a tax of 5 cents an hour.

Here is a revolution more significant than the Socialist outbreak last summer, more disrupting to the ordered life of the Viennese. The cafe has always been their refuge. It offered the opportunity of endless hours of idleness in the most delightful atmosphere at the price of a cup of coffee or a glass of beer. Time did not exist. But now the stop-watch has made its way into the cafe and the harassed Viennese must pay for the privilege of doing nothing.

The customer who buys a ten cent roll of tape is entitled to the same amount of courtesy as the one who makes a \$50 purchase. Do you give it to him?

MEN OF MARK.

Arthur D. Perry, President Foster, Stevens & Co.

Arthur D. Perry was born in Grand Rapids, Sept. 30, 1877. His father was a long-time dentist of the city. In his later years he changed his occupation and acted as manager of the Gleason Wood Ornament Co. His mother was a sister of Wilder D. and Sidney F. Stevens.

Mr. Perry attended the public schools until he reached the senior year in the high school, then he took a clerkship in the Old National Bank. He remained in this position two years, when he decided to try ranch life in the cowboy country. He located on a ranch near Beenham, New Mexico, and thoroughly enjoyed the eighteen months he spent in the open. On his return to Grand Rapids, after an absence of eighteen months, he entered the employ of Foster, Stevens & Co. as errand boy. He was gradually promoted, as circumstances justified, to stock clerk, order clerk, billing clerk, book-keeper and assistant credit man. On the death of Wilder D. Stevens-Aug. 17, 1927-he assumed the management of the credit department. A new alignment of the officers of the corporation was then made, as follows:

President—Arthur D. Perry. Vice-President and Manager—M. W.

Gee. Secretary—J. Harvey Mann. Treasurer—Arthur D. Perry.

Mr. Perry was married July 23, 1903, to Miss Florence Knappen, daughter of Hon. Loyal E. Knappen, member of the United States Circuit Court of Appeals, and sister of Stuart E. Knappen, the well-known attorney. They have two children-Thomas Knappen and a daughter, Isabel, who is married and lives at Lynn, Mass. The son, now twenty-three years of age, is a graduate of the high school of Pasadena, Calif., and also on the literary course of the Wesleyan University, at Middleton, Conn., where he received the first prize for Greek scholarship. He spent the summer vacation in his uncle's law office, which caused him to conclude that he would like to espouse the law as a profession. He accordingly entered the law department of the Michigan University this fall and will devote three years to preparatory work at that institution. The family resides in their own home at 433 Mad-

Mr. Perry is a member of the Rotary Club and the Kent Country Club. He owns up to three hobbies — fishing, hunting and automobiling—but he will be so diligently employed in directing the destiny of the wholesale house he serves as executive that he will have little time for play for the next few years.

ison avenue.

Mr. Perry has made the credit end of his business particularly a life study, under the supervision and constant watchfulness of his uncle, who was certainly the ideal credit man. Because of the constant effort he has made to perfect himself in this branch, he is very generally regarded as one of the safest and most conservative credit men in the State. As a collector he has

developed an ability which evokes the commendation of his friends and the surprise of his associates and acquaint-

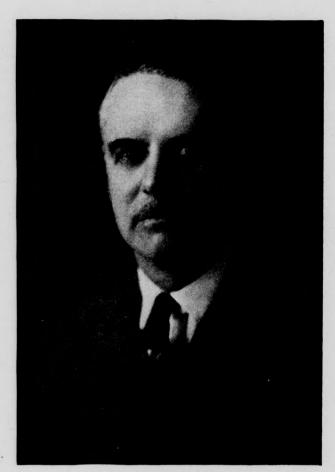
Mr. Perry is one of the most faithful men to his business of which the writer has any knowledge. He is usually the first man at the store in the morning and the last to leave at night. He is full of hard work, as well as close application, and seldom permits any side issue to interrupt the regular work of his department.

Mr. Perry is a man of pleasant address and delightful personality which enable him to make friends and hold them indefinitely. During his long apprenticeship with the house he has carefully studied every branch of the business, so that he enters upon the

the police they confessed that they were lying in wait to "break all the bones in John Komosa's hands, so he couldn't scab at the job any more."

Headed by Walter G. Walker, special assistant state's attorney, the police raided the union's offices. Behind a picture on the wall the state official found the names of three men, including Komosa, who had been "sentenced" to have their fingers battered into uselessness.

The raid and arrests disclosed the development by labor-union "racketeers" of a new technique of intimidation through the practice of mayhem. The readiness to break a hand or to maim the intended victim in some other manner calculated to destroy his utility, Mr. Walker learned, is now



Arthur D. Perry

duties of his new position with an accurate knowledge of the needs and requirements of the hardware trade. That he will make a record which will be creditable to himself and satisfactory to his associates and the customers of the house is the confident belief of his many friends.

Mayhem Is Union Threat.

Skulking in a dark doorway, two labor-union officers were caught by Chicago policemen who were acting on a tip received in a raid. The pair resisted arrest until one was shot, before they surrendered. One suspect was the president of a dental laboratories' mechanics' union. The other, a former chauffeur for one of the most notorious beer runners, was the financial secretary of the same union. To

favored by the bulldozing fiends as a more terrifying method of intimidation than slugging, bombing or murder. They believe the liability of starving through inability to earn a living will effectually compel workmen to pay tribute to the unions.

Suit Vogue Looks Promising.

Early interest shown in women's spring suits is described as gratifying by manufacturers. There is reason to believe, they said, that these styles will stage a real "comeback" during the new season. Both tailored and sports types are being featured. A strong effort is being made to center attention on the better grade merchandise. It is feared that if the buying of suits becomes a price proposition, the anticipated vogue will die an early death.

Candy Industry Expands.

Senator Frank P. Croft, head of Croft & Allen, candy manufacturers, says it is estimated that the industry would pass the half-billion dollar mark next year, exceeding all previous records in production and consumption, and that as a result earnings and dividends should reach new high records.

There has been a great expansion in the business since prohibition went into effect, and with stable sugar prices assured for some time, expansion is in order, Mr. Croft said.

"To get some idea of the development during the last ten or twelve years," he said, "the figures of 1914 to 1925, the latest issued by the Department of Commerce, are decidedly interesting. In the former year the consumption reached a total of \$153,685,000 of manufactured candy, against \$379,081,000 in 1925, or more than doubled consumption in eleven years. Chocolate candies in 1914 amounted to \$35,713,000 and in 1925 to \$106,642,000, or trebled."—N. Y. Times.

Detroit "Hot Dog King" Dead.

Death has taken John M. Colquhoun. Detroit's one-time "hot-dog king"—as he was affectionately called—who was the confidant of many men who now or millionaires. A few months ago, when a police regulation forced frantfurter wagons from the streets, Henry ford, a friend of Colquhoun, purchased the wagon in which he had gained the first dollars of his fortune. It rests among other ancient vehicles in the Ford Museum at Dearborn.

When ford was an engineman with the Edison Company thirty years ago, he frequently ate at Colquhoun's wagon and drew in pencil on the counter designs of the "horseless carriage" he was trying to invent. Colquhoun later helped finance ford in building his first crude automobile.

Business Philosophy.

When the trade isn't buying and salesmen feel that crepe is hanging on the door of every office they visit it is easy to reach the conclusion that the whole business structure is ready for the junk heap.

The trouble is, we think in terms of months instead of years.

This thought has often occurred to the writer: How many of us would dare to write down what the United States will be fifty years from now? Would not our descendants smile when they compared our predictions with the reality?

Probably none of us would dare to be as optimistic as the reality will prove to be. William Feather.

Leatherette Raincoats Lead.

The outstanding item in the women's raincoat field this season, and one that promises to lead for spring, is the leatherette garment. This merchandise has sold well to both misses and women and is credited with having become a staple in low-priced raincoats. Reorders coming through now indicate the coats will be strongly featured as gift items. Bright colors are stressed in practically all of the garments, contrasting piping also being employed.

Belief of the Indian in a Diety.

Grandville, Dec. 27—At this time of year the soul of man takes cognizance of his spiritual welfare and for a brief time scans his past life and goes into conference with his inner self to ascertain how far he has fallen short in his

conference with his inner self to ascertain how far he has fallen short in his life journey.

"Dust thou art, to dust returneth was not spoken of the soul." How strongly comes this admonition of the poet. Very few inhabitants of our earth are ready to fall to a heap of ashes and say this is the end.

When I was a lad we had for neighbors a large number of native Americans, otherwise Indians. And what sort of people were these, think you? Not bestial heathen, by any means, even before the white missionary found entrance into the wilderness and sought the conversion of believers in the Great Spirit.

A bit of verse of that day has never been obliterated from memory. In the good old Sanders school reader was this: "Lo the poor Indian, whose untutored mind sees God in clouds and hears him in the wind."

What a sad, disconsolate being was that redman who was so ignorant he had no means of finding an infinite being except through the manifestations of Nature!

I have thought since that time that many of the superior race might learn from the ignorant Indian the opening

I have thought since that time that many of the superior race might learn from the ignorant Indian the opening way to a personal communication with the God of the skies.

As I grew older I studied the meaning of the poet sighing over the ignorant redman and wondered why the white man had not thought to take a few lessons in spirit lore from the native of the woods, who had been out in the fields with God from infancy to old age. If he could learn nothing from this person then he might better cast man-made books of superior wisdom into the flames and go through the world haphazard thereafter.

The poor Indian saw God in clouds and heard Him in the winds. Where better could he find Him? The lightning's red flash, the thunder's roar and the onrushing hurricane were not of man's invention, but came from that higher power which all texture versed.

the onrushing hurricane were not of man's invention, but came from that higher power which all nature spreads out to be read of all mankind.

The great Manitou of the redman was as real a God to him as has been the God of the Bible to the civilized white man of many ages. Have we, then, a right to doubt the sincerity of Indian worship of a divine power; have we even a justification in saying that it is because his mind is untutored that he sees God in nature rather than from a printed page?

We white people have much to learn

We white people have much to learn ere we may be expected to know it all, and it might be that modesty would be becoming sometimes when dealing

be becoming sometimes when dealing with the natives of the great woods.

I wonder how many of the Tradesman readers have gotten out in the fields and woods with God and made a study of the wonders of nature.

There was once an Indian burying ground at Muskegon. Many of the early aborignes were buried there, and as a boy I have contemplated the graves and wondered where and how the ignorant redman learned so much about caring for their dead.

The Indian would no more thinks of

The Indian would no more think of undertaking a great stunt, such as hunting, rafting or seeking news of a lost traveler, without consulting the great Manitou than the most devout Christian would go about his daily life routine without prayer.

Infidelity never found food for existence among the annals of the redmen of America. The untutored mind of the Indian had met God so often in the open spaces he had no necessity for seeking information from a printed book. In fact, the greatest book in the world is the book of nature un-rolled to man's inspection without let or hindrance.

The wonders of nature are certainly powerful enough to confound skeptics and rear the throne of the Almighty beyond reach of the sacreligious hands. How much one may learn who will consult the verities that a great all power has spread out for their examination.

Standing one autumn day near the bank of one of Michigan's inland lakes, with numerous riant forest oaks as a cover, I stooped and gathered a few small acorns in my hand, examining them carefully. Small they were, scarcely larger than the end of my thumb, yet they were the seeds of the giant black oak, many of which towered sixty feet in the air, and of a circumference which could not be circled by my arms. by my arms.

As I gazed up at the broad-spreading tops, noted the massive trunks and hardness of the wood, I marvelled that

hardness of the wood, I marvelled that such giant trees were once mere acorns not bigger than a small pebble by the lake shore.

"Tall oaks from little acorns grow."

Let us consider this fact for a moment and ask how do they grow? Who among you can tell us how a mere seed can become in time a giant tree? There is so little we know about the wonders of nature that puny man has no call to strut his brief space here on earth and pretend to tell how and when all this wondrous creation came about.

earth and pretend to tell how and when all this wondrous creation came about.

A small muskmelon seed, hidden away for years, finds daylight at last. The gardener goes forth and plants this small seed in the ground. Wind, rain and sunshine furnished by nature sends little sprouts upward, a vine begins trailing across the ground, follow-

sends little sprouts upward, a vine begins trailing across the ground, followed by blossoms which later develop into splendid yellow fruit.

That one seed will produce from one to several full grown melons at the end of three months, and each melon reproduces seeds to the amount of 500 or more in this one summer. Marvelous, is it not, that this small seed reproduces itself in this short space of time more than one thousand times.

produces itself in this short space of time more than one thousand times.

How do you account for it?

There is no explanation except a provision of what we term nature, and that nature has been the God of poor, ignorant natives since the world began. Ignorant, yes, but how much more wise are the white people who count themselves lords of creation?

Old Timer.

Voltaire Said of Time:

Time is of all things in the world the longest and shortest, the quickest and the slowest, the most minute and the greatest, the most neglected and the most regarded, without which nothing can be done, which devours all that is little and gives permanent life to all that is great.

"Nothing is longer than time, because it is the measure of eternity. Nothing is shorter, because it is insufficient for all our plans.

"Nothing is slower for him who waits, nothing more rapid for him who

"Time stretches out into the infinite in greatness and it is infinitely divisible in littleness.

"All men neglect time, all regret its loss. Nothing can be done without time. It wipes out all that is un-worthy of posterity and immortalizes great things."

Hot Cream Tomato Bouillon.

Mix one or two ounces of tomao nectar or tomato bouillon with a pinch of bi-carbonate of soda, add a small piece of fresh butter and fill the cup with hot water or hot milk. Top with unsweetened whipped cream. Serve with salted crackers.

DE-AWAKE

merchants are always well stocked to meet the ever increasing demand for Royal Baking Powder and keep it prominently displayed.

Call attention to the purity and reliability of Royal and you will increase your sales and profits-a sale of Royal means the purchase of other baking ingredients.



Royal Contains No Alum—

Leaves No Bitter Taste!

NOTHING TREADS AS SILENTLY AS TIME - HAVE YOU MADE YOUR WILL?



GRAND RAPIDS TRUST CO.

Grand Rapids, Michigan

MOVEMENTS OF MERCHANTS

Kalamazoo-The Donohoe McQuaid Sales Co., 472 West Main street, has increased its capital stock from \$25,000 to \$35,000

Maple Grove-V. K. Brumm has sold his stock of general merchandise to W. C. Clark, who will continue the business at the same location.

Martin-William Shepherd, undertaker here for the past 40 years has sold his stock to Grant Chanev, of Hesperia, who will continue the business at the same location.

Kalamazoo-Gerald E. Van Avery. druggist at West North street and North Westnedge avenue, has remodeled and modernized his store building, thus adding additional floor space.

Gobles-E. J. Merrifield has sold his store building and hardware stock to R. N. Curtis & Co., who will continue the business under the management of Bob Curtis, southpaw baseball pitcher.

Kalamazoo-The Industrial Finance Co., 416 South Westnedge avenue, has been incorporated with an authorized capital stock of \$150,000, of which amount \$50,000 has been subscribed and \$11,022 paid in in cash.

Bridgman - The Bridgman Supply Co. has been incorporated to deal in building supplies at wholesale and retail, with an authorized capital stock of \$90,000, all of which has been subscribed and \$75,000 paid in in cash.

Marshall-The Marshall Ice & Fuel Co., 513 West Mansion street, has merged its business into a stock company under the same style, with an authorized capital stock of \$10,000, of which amount \$6,850 has been subscribed, \$2,375 paid in in cash and \$2,100 in property.

Manufacturing Matters

Big Rapids-The Hanchett Swage Works has changed its name to the Hanchett Manufacturing Co.

Niles-The Original Cabinet Corporation, Lock Box 236, has increased its capital stock from \$50,000 to \$75,000.

Big Rapids-The Machinery Co. of America, has changed its name to the Covell-Hanchett Co., 906 North State street.

Detroit-The Joseph E. Barrett Co., 12416 Cloverdale avenue, manufacturer of ovens, conveyors, etc., has increased its capital stock from \$5,000 to \$50,000.

Homer - The Van Camp Packing Co., of Indianapolis, Ind., which recently purchased the plant of the Campbell Creamery Co., at this place, is financing farmers in Calhoun county to increase their herds of cows.

Detroit-Fire Doors, Inc., 5930 Commonwealth avenue, has been incorporated to manufacture and sell fire doors, with an authorized capital stock of \$10,000, of which amount \$1,000 has been subscribed and paid in in cash.

Cover Flour Requirements For Next Months.

The price of wheat has held remarkably firm in the face of a large crop and comparatively heavy receipts. This condition is probably due to the fact there is considerable off grade wheat this year, which also accounts for rather heavy premiums for the choicer grades, and undoubtedly these premiums will be well maintained for some time to come.

The figures given out by the Government indicate we produced five hundred and fifty-two million bushels of winter wheat this year against six hundred and twenty-seven million bushels last year, and a spring wheat crop of three hundred and nineteen million bushels this year compared with two hundred and four million bushels last year, so that while the winter wheat crop is seventy-five million bushels less than a year ago the out-turn of the spring wheat crop is one hundred and fifteen million bushels greater, making the total out-turn of winter and spring wheat this year eight hundred and seventy-one million bushels, or forty million bushels more than a year ago.

Winter wheat acreage sown this fall totals forty-seven million, eight hundred ninety-seven thousand acres, compared with forty-three million. four hundred and sixty-five thousand in the fall of 1926; a gain in acreage of nearly four and one-half million acres over last year. The condition this year is placed at 86 per cent., against 81.6 per cent. in 1926, and 84 per cent, for ten year average, so that both acreage and conditions are favorable for a large crop in 1928, and are a bearish influence of course.

Very naturally, no conservative buyer would care to place too much credence in a condition report this time of the year, as there is always more or less winter killing, and it will be difficult, in fact practically impossible, to make a reliable estimate of next year's out-turn based on a December condition. The April report on both condition and acreage will afford a much more reliable basis for estimating the out-turn of a growing winter wheat crop. Another thing, the Government estimates of this year's crop have not taken into consideration the poor quality wheat, or the amount fed to stock, both of which represent quite a considerable sum. More orderly marketing on the part of the producer is another factor that must be considered.

We do not believe in higher prices for wheat or flour, for with present prospects the price is plenty strong enough. Consequently, it does not appear advisable to buy heavily for a distant delivery. A better policy apparently, and the most logical one, is to purchase sufficiently to cover requirements for not over a couple of months.

The trade must always bear in mind the opinions herein expressed are personal and individual. They are merely informative and not advisory and should be treated accordingly.

Lloyd E. Smith.

New Jersey Needle Shipper Busy Again.

Dec. 27-We recently Vicksburg, received a package containing 3,000 needles from J. A. Coates & Sons, Limited, of East Orange, N. J. These Limited, of East Orange, N. J. needles were not ordered by us, but the company. What were sent by the company. would you advise?

Carvell & Woodruff.

Muskegon Heights, Dec. 27-We read your Michigan Tradesman and also the Realm of Rascality, which is worth the price alone for our informa-

We have received a package again, as we did last year in December, which contained needles from J. A. Coates & Sons, East Orange, N. J. Last year in December, 1926, we opened the package by mistake. We repacked it and sent it back, with insured postage. did not ask them to reimburse us for the postage and cost of insurance. We just let it go. Now we have another unordered shipment sent to us. It contains needles and we wrote to them if they did not send us 50 cents in postage or in money to pay us for our trouble, that after fifteen days we would charge them 5 cents per day for storage and thirty days is the limit, but they sent us only 17 cents r postage in stamps. What shall we do? Hulka Bros.

The shipments of needles referred to in the above letters is in keeping with hundreds of needle shipments which have been made into the State without authority. These people are very cunning and unless you are careful they will catch you napping. You will soon receive a call from a woman who will describe a needle she bought from you some time ago and ask for another package. The description will tally with the needles you recently received from East Orange and possibly some clerk, without thinking, will extract a package from the shipment. That will make you responsible for the entire shipment, so go slow in tampering with the package in any way. In the meantime drop the shipper a line that you will return the goods upon receipt of a dollar to pay you for the trouble and expense and stand pat on that plan. This is the only way you can break up this nefarious system.

Facts

Studies by insurance actuaries indicate that the potential value of a new-born baby is \$9,000 and that a boy at the age of 15 is worth in excess of \$25,000 to society.

Arab pilgrims to Mecca and Medina this year arrived in numbers by motor cars-mostly made in Detroit-instead of by camel. Mecca has ice machines and electric light but remains undiscovered by movie agents.

Scott's ship Discovery, back from another Antarctic voyage, reports passing an iceberg near the Orkneys that was thirty-five miles long and averaged 150 feet in height.

Blubber is now believed to be the equipment that enables whales to withstand the pressure of great sea depths. Late observations record Greenland specimens that took 700 to 800 fathoms of line straight down.

Elephants trained in the Belgian Congo government school at Api bring about \$2,500 at auction. A pair can plow two and a half difficult acres in a morning.

Rota sums up in Rome its matrimonial readjustments: Out of a total of fifty-five cases, decision favored annulment in twenty-eight; of these, fourteen concerned rich and the other fourteen poor couples. The cost of those unable to pay absorbed all the fees paid by the well-to-do.

This is the plowing season in the Valley of Roses in Bulgaria, but no plowing is being done near Kustendil, around the bushes that produce the famous attar, for the peasants are preoccupied with the fact that oil has been struck there.

Out of 800 feature films shown throughout Great Britain in the past year, 720 came from the United States. Under the quota system there should have been 90 British pictures, but less than 40 had been made.

It is theoretically impossible for hybridization to produce blue in a flower that is naturally yellow and red, but A. S. Sabbe lately exhibited Horticultural Hall, London, a dehlia that was "a bluey-mauve that turned deep blue after sunset."

Despite the rise of self-icing refrigerators the manufacture and distribution of artificial ice in blocks has become the ninth industry of the country. Yet only 40 per cent. of America's homes use ice.

Pineapple Pack in Hawaii Will Be Reduced.

Ripening of winter pineapple has been retarded by weather conditions in Hawaii and the crop will be under that of the previous pack, a cabled report to the Department of Commerce from the secretary of the Honolulu Chamber of Commerce, Ernest B. Clarke, states.

The full text of the report follows: Heavy rains and low temperatures in Hawaii during November, although causing no great damage to the sugar cane crops, are said to have retarded somewhat the ripening of winter pineapples and made fields too muddy for harvesting.

The Association of Hawaiian Pineapple Canners now estimate that the present crop will be about 250,000 cases less than the previous pack, or about 8,700,000 cases. This is about 800,000 cases below the first estimate.

Gross returns for sugar and pineapples in 1927 will probably reach a total of \$110,000,000.

New Fruit a Great Success.

The Seneca is a new variety of sweet cherry which was developed at the New York State Agricultural Experimental station, is regarded by horticulturists as a great success. The last crop was the sixth which has been gathered and this year it ripened much earlier than any other. It was two weeks ahead of the Black Tartarian, which has held the front as a favorite for some years, and the likelihood is that it will in a great measure supplant the Tartarian. The fruit is luscious and of pleasing appearance and it will make a desirable one for the fruit stand business. The new variety is regarded as a distinct contribution to the fruit industry.

Scarf Demand Shows Improvement.

The demand for women's scarfs has shown considerable improvement lately. The square types have stood out in the preference of many buyers, considerable attention being given to handblocked, printed and tippled designs on radium and crepe. There is, however, a growing call for oblong and triangular shapes, which are expected to take quite well for the holiday season. Bright shades and many-toned color combinations are stressed in all of the designs.

Essential Features of the Grocery Staples.

Sugar-Jobbers hold cane granulated at 6.45 and beet granulated at 6.25.

Tea-The business done in tea during the last week has not been very heavy. Buyers' attention is mostly attracted by other things. Business is so dull that some holders say that they will shade prices, although with not very much result. Prices show no particular change for the week. Everything desirable is maintained. Stocks on spot are comparatively small. The primary markets continue firm.

Coffee-On the whole the market for Rio and Santos coffee, green and in a large way, has been rather steady during the past week. There has been a show of firmness from Brazil, which has had some little effect. Brazilians are desperately attempting to maintain the market in spite of the large coming crop. Prices on all grades of Rio and Santos are about where they were a week ago. Undoubtedly the undertone of the market is still soft. Milds continue firm, with the tendency to advance, owing to comparatively light stocks.

Canned Fruits-The retail movement of fruit is eating holes into stocks and it is only a question of time before the wholesale market will show the effects of this trading by necessitating extensive replacements either from first or second hands. The outstanding fruit is apples, which are sparingly offered by canners in all districts, and where buyers have covered a part of their requirements they are liquidating cautiously as they are not sure they will be able to make replacements on a favorable basis.

Canned Vegetables-In face of no heavy buying, tomatoes have advanced and the low level of the season seems to have passed for good. Twos have been the big seller and they have carried the other sizes with them, while 10s have gained in value because of healthy buying interest and lack of sales at discounts. Corn and peas have been in the background as wholesalers have goods of their own for their routine outlets, and they are not interested in factory shipments, either prompt or after January 1, when they cannot get inside prices to serve as an incen-

Dried Fruits-A favorable outlook for January has been created by the developments in dried fruits on the coast during the current month. Packers have shown their confidence in the market by refusing to unload at sacrifice prices, while distributors have not overburdened themselves with heavy purchases and have not a large volume for coast shipment after the turn of the year. Earlier purchases have been liquidated, and there is more incentive to stock up on the coast when the market is hardening than when selling is forced among packers and low prices are the rule. Dried fruits are still relatively cheap, assuring wide consumer demand at a season of the year when retail channels normally are opened to their widest extent. While the spot market all week has been quiet it has shown a firm undertone and gains in prices of California prunes, pears and apricots

had previously improved and the laggard, prunes, finally caught up to the leaders. The popular sizes of California packs have been the first to be advanced, but the smaller sizes are following suit.

Canned Fish-Fish packs have been featureless all month and were especially so during the past week. As spot pink salmon is relatively cheaper than on the coast it is picked up here and can be had in small blocks at favorable prices, as holders are willing to move unimportant parcels to hold their trade, but on large blocks would turn down bids which they accept on pick-ups for actual needs of their customers. Chums are so scarce that they are easily maintained. Reds are almost completely forgotten for the moment. Maine and California sardines have been quiet, while there has been no important buying interest in any of the other fish packs.

Salt Fish-The mackerel market is where it was a week ago. Small sizes are weak, because there are too many of them for the demand. Larger sizes are not so abundant and are firm and wanted. Demand is not big, but will be much better after the first of the year. Other salt fish unchanged.

Beans and Peas-The only firm thing in dried beans is pea beans, which are steady to firm at unchanged prices. The rest of the line is about unchanged and not wanted. Peas are in buyers' favor on everything except pea beans. Blackeye peas are quiet and unchanged.

Cheese-The demand for cheese for holiday outlets was larger than usual, showing the widening in trade each year for the types which are especially suitable for the occasion. Stocks of domestic and foreign cheese are moderate and a firm tone is noticeable.

Olive Oil-The olive oil market is made firmer by the recent advances in Spain and by an equally firm undertone in the Italian pressing centers. Light arrivals of new crop have come in but there has been no sharp increase in working stocks, and importers see no reason for disturbing their quotations as the amount of carryover is usually light. The movement continues good as prices at retail are on a popular basis.

Rice-Business all week has been restricted, but a renewal of buying interest is anticipated, as there has been a moderate turnover for several weeks. but, meanwhile, the market has improved in tone on the spot and at Southern points. Mills are inclined to anticipate advances and they have not been free sellers as they have curtailed their production and do not have extensive supplies on hand for prompt shipment.

Syrup and Molasses-Business in New Orleans molasses is light and in consequence the market is quiet and Very little will be done until after the first of the year. The dullness has not weakened prices, in fact, some holders have advanced fine grades of molasses as much as 3 cents a gallon. The market is undoubtedly strong in spite of the dullness. Sugar syrup is quite, with few buyers taking any interest. There is no pressure to sell and the market is steady. A better business is expected after the first of the year. Compound syrup is dull and unchanged.

Review of the Produce Market.

Apples-Shiawassee and Wolf River \$1.75@2; Baldwins, \$2.25@2.50; Northern Spys, \$2.50@3; Western Jonathans, \$2.75 per bu.

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

Bananas-71/2@8c per 1b.

Beets-\$1.50 per bu.

Butter-The demand for fine creamery butter has been excellent during the entire week. Receipts are very heavy and consequently the market has been weak throughout with a 1c decline in price. Undergrade butter is also in rather good supply and is selling to some extent. Jobbers hold June packed at 42c, fresh packed at 48c, and prints at 50c. They pay 24c for No. 1 packing stock and 12c for No. 2.

Cabbage-\$2 per 100 lbs.

Carrots-\$1.25 per bu.

Cauliflower-\$2.50 per doz.

Celery-25@60c per bunch according to size; Extra Jumbo from Decatur, \$1.25.

Celery Cabbage-\$1 per doz.

Cocoanuts-\$1 per doz. or \$7.50 a

Cranberries-Late Howes command \$9.75 per 1/2 bbl. and \$5 per 1/4 bbl.

Cucumbers-Indiana hot house, \$2.50

Dried Beans-Michigan jobbers are quoting as follows:

C. H. Pea Beans ----\$5.65 Light Red Kidney ---- 7.75 Dark Red Kidney _____ 7.50

Eggs-Receipts of fresh continue to increase in volume, in consequence of which jobbers have reduced their paying price 2c per doz. Local jobbers pay 38c for strictly fresh. Cold storage operators are playing out their supplies as follows:

April firsts -----April seconds _____ 28c Checks _____ 25c

Grapes-Calif. Emperors, \$2.50 per crate.

Grape Fruit - Florida commands \$4.50@5 per crate, according to size and grade.

Green Onions- - Chalotts, 90c per

Lemons-Quotations are now as follows:

300 Sunkist _____\$8.50 360 Sunkist _____ 8.50 360 Red Ball ______ 8.00 300 Red Ball _____ 8.00

Lettuce - In good demand on the following basis:

California Iceberg, 4s, per bu.__\$4.00 Hothouse leaf, per bu. _____ 1.75 Onions-Spanish, \$2.75 for 72s and 50s; home grown command \$2 for

white or yellow-both 100 lb. sack.

Oranges-Fancy Sunkist California Navels are now on the following basis: 100 _____\$5.00 126 _____ 5.75 176 _____ 7.25 200 _____ 7.25 216 _____ 7.25 252 _____ 7.25

288 _____ 6.50

Red Ball, 50c cheaper. All sizes of Floridas are selling at \$6.

Peppers-Green, 50c per doz.

Potatoes - The market is dull and quiet on the basis of \$1@1.10 per 100 lbs. over the State.

Poultry-Wilson & Company pay as follows this week:

Heavy fowls _____ 22c Light fowls _____ 15c Heavy broilers _____ 24c Light W. L. Broilers _____ 16c

Radishes-35c per doz. bunches for home grown hot house.

Spinach-\$1.25 per bu.

Squash-Hubbard, 4c per 1b.

Sweet Potatoes-\$1.75 per hamper for kiln dried stock from Tenessee.

Tomatoes-\$3.25 for 10 lb. basket of hot house; \$1.65 per 6 lb. basket from

Veal Calves-Wilson & Company pay as follows: Fancy _____ 16½c Good _____ 14½c Medium _____ 13c Poor ----- 10c

Tell the Consumer the Truth.

Recently a housewife went into a high-class grocery store and market of one of Chicago's well-known suburbs, and asked for a dozen eggs. "Fresh eggs are 70 cents but we have some storage eggs just as good in quality for 45 cents," was the reply of the clerk when asked about price. We need more retailers telling this true story to the consumers.

There is no reason why a storage egg, if a good egg when placed in storage, should not come out of storage in just as good condition as it was when it went into storage. There is also no reason why the average fresh egg should be better. The fresh egg goes over the same route in a majority of cases and takes even a longer route to reach the consumer.

Prejudice is the factor to be overcome. A campaign of education based entirely on egg quality and the excellences to be looked for in a good egg is needed. Consumers can be taught to demand a good egg and not ask whether or not it is a fresh egg or a storage egg. The value of cold storage to the Nation is that by it we can have good quality food products throughout the year.

To maintain the faith of this loca! grocer it is the duty of all storers of eggs to see that none but good eggs go into storage.

Use Clothes Pins For Advertising.

Here is a new way in using clothes pins in connection with advertising. A retail dealer found he secured better returns from distributing handbills in an out of the ordinary way. Several boys were given bundles of clothespins and a quantity of handbills. The boys stuck the clothespin into a handbill and then threw it up on the porches. Many housewives are glad to pick up new clothespins. Naturally they then opened the package and looked at the handbills. It secured more attention for the advertising.

If you are poor your friends seldom help you, but if you are rich they usually want to help themselves.

IN THE REALM OF RASCALITY.

Ouestionable Schemes Which Are Under Suspicion.

During the past month or six weeks the Realm has done all it could legitimately to effect an adjustment between an Eastern Michigan merchant and one of the pattern companies. We started the correspondence in the most mild manner possible, but "got no-The New York office referred us to the Chicago office and the Chicago office referred us back to New York. Instead of our letters receiving frank and painstaking attention, we were confronted with evasion and subterfuge. Finally, when patience was all worn out, we were referred to an attorney and told the company would pay no more attention to our letters. The attorney wrote us a threatening letter, intimating that suit for damages would be started if anything we ever said or did deprived his client of a single customer. Of course, threats of that sort mean nothing to the Realm, because barking dogs never bite.

The procedure is the greatest possible condemnation of the present methods employed by the pattern companies now doing business in the United States. They make five year contracts under conditions which lead the retail merchant to believe that the contract can be altered or amended at any time to meet his requirements or any changed conditions which might arise. As soon as the contract is signed, however, the dealer realizes that he is up against the real thing in that such a thing as making any change in the contract is out of the question: that instead of having made a five year contract, he is soaked for ten years unless he watches carefully and gives notice of the termination at the time stated in the contract: that under no circumstances can he cancel the contract under five and a half years: that to all intents and purposes he is in a vise, from which it is impossible for him to extricate himself.

In view of this situation the only thing for any merchant to do is to refuse to sign any contract presented by the agent of any pattern company, because he cannot adopt any form presented by the person who solicits his order without finding himself in a position from which he cannot deviate without subjecting himself to great annovance and expense.

Discontinuance of use of the word "steel" in advertising and selling alleged malleable iron products earned for the Wrightsville Hardware Co., Wrightsville, Pa., has resulted in the dismissal of a complaint filed against it by the Federal Trade Commission. In dismissing the complaint the Commission reserves the right "to take such further action as may be appropriate in the public interest in case the respondent shall resume the use of the word steel in connection with the manufacture and sale of the tools referred to in the complaint.

"Satinella" was the word used by a

wholesale distributor of fabric to describe a fabric made of cotton and finished with a highly mercerized surface resembling satin in appearance, the Federal Trade Commission announces in connection with a stipulation proceeding. This product contains no silk, the product of the cocoon of the silk worm, and the Commission considers use of the term "Satinella." suggestive of satin content, as misleading and as unfair competition.

Charged with using the United States mails to defraud, George Belmont Sanborn has been arrested. Complaint with regard to his activities was filed with state and Federal authorities by the Better Business Bureau. Sanborn has for some time held himself out as furnishing home financing, but his business seems principally to have been collecting service fees. He first used his own name, and later adopted the names Peoples Building Service Company, Peoples Home Financing Company, Belmont Service Company, among others. His latest operations were under the name American Mortgage and Loan Service, 303 Basso Bldg. Months ago Detroit newspapers declined Sanborn's advertising, upon a showing by the Better Business Bureau that the copy was unworthy of confidence. Sanborn charged advance fees, promising to obtain financing for home building and for home alterations and improvements. The loans promised were not forthcoming. This Bureau has repeatedly warned the public concerning Sanborn's operations, Severai state warrants have ben issued for him. Much credit is due United States Postoffice Inspector E. E. Fraser for his able work on this case.

Convicted of using the United States mails to defraud, E. D. Fitzgerald, vice-president of the Security Oil & Refining Co., Detroit, has been sentenced to serve ten to twenty years in the United States penitentiary at Ft. Leavenworth, Kansas, by Judge Benjamin C. Dawkins in the United States District Court. Among the witnesses testifying at Fitzgerald's trial were Hezekiah N. Duff, former securities commissioner for the State of Michigan, whose attention this Bureau had frequently called to Fitzgerald's operations; and Alex. Green, former examiner for the Michigan Securities Commission, and later secretary of the Security Oil & Refining Co. The conviction was a clear victory for E. E. Fraser, United States Postoffice Inspector at Detroit, and Gregory H. Frederick, ass'stant United States District Attorney. In addition to his connection with the Security Oil & Refining Co., Alex. Green was secretary of the Michigan Bond & Mortgage Co. bulletined by this Bureau in connection with the unfortunate experience of investors who bought bonds on the Plaza and Waverly apartments; with the Great Lakes Finance Corporation, stock of which is now without market.

The Better Business Bureau of Detroit has a list of more than 100,000 obsolete companies or extinct securities issues, together with the data in-



Happy New Year!

Heartiest Greetings for 1928! May your New Year be happy and prosperous!

Perhaps the friendly, helpful service of the Old National can help this wish come true.

The OLD NATIONAL BANK

MONROE at PEARL A Bank for Everybody

Chicago

San Francisco

WANTED — A Job In Your Store

I am honest and will help to keep others honest.

I am industrious and will encourage others to be more so.

I am accurate and will enforce accuracy on the part of all others in your employ.

I will increase your gross business and add to your net profit.

I will keep private records for you and your business.

I will be on hand when you open your store in the morning and remain there after the last person goes out at night.

I will never become sick nor ask for a vacation.

I will never ask for a raise in pay and I'll never quite you.

My name is - The National Cash Register.

DESIRABLE PUBLIC UTILITY BONDS

We have prepared a bulletin setting forth the salient features of certain public utility operating company bonds which we consider attractive purchases at the present time.

Bulletin H-92 upon request

HOWE, SNOW & CO.

Incorporated

GRAND RAPIDS

New York

Minneapolis

Detroit

Philadelphia

OUR FIRE INSURANCE POLICIES ARE CONCURRENT

with any standard stock policies that you are buying

The Net Cost is 30% Less

Michigan Bankers and Merchants Mutual Fire Insurance Co. of Fremont, Michigan

WILLIAM N. SENF, SECRETARY-TREASURER

out of existence.

Advices from Elkhart, Ind., state that O. R. Six has recently been convicted of violation of the Indiana Blue Sky Law, and sentenced to from two to fourteen years in the State penitentiary. Six had previously operated out of Detroit and repeated warrants have been issued for him in connection with his high pressure stock selling. In most instances restitution has been made and the complaints dropped. He has been a notorious 'one-call" operator

Self-styled "oil experts" whose ambition is to exploit uninformed investors find themselves confronted with the necessity of being prepared to undergo the closest scrutiny as the result of the announcement made by the National Better Business Bureau of the preliminary results of its enquiry into presentday oil promotion schemes.

The National Bureau and its fortytwo affiliated Bureaus are co-operating with the United States Postal authorities who have recently closed the mails to three offending oil promotions.

In the years that have passed since the last oil swindles were perpetrated a new group of investors has sprung up. Unless the facts are known the appeal of the "experts" will prove disastrously attractive to the new investors and damaging to the prestige of legitimate oil corporations.

The lengths to which these sharpers will go in furthering their schemes are well illustrated by certain cases which have been called to the attention of the Bureau. In one a promoter advertised that he had perfected an "oil compass" or "geo-physical instrument" which was alleged to have among its many virtues tha of locating oil wells and determining their depth and quantity of production. In another case the promoter sought to inspire confidence in his ability and integrity by modestly urging his prospects to "just send in your capital."

All this came from a man who had no tangible assets and who had never had any experience in the actual production of oil.

One promoter took such colorful titles as "oil operator," "subscribers' trustee," attorney in fact," and "stockholders' attorney in fact." He added the appearance of stability to his operations by unauthorized references to R. G. Dun & Co. and to Bradstreet Co. in his literature.

The promoter sent broadcast the news of a "stockholders" meeting. Later he was unable to recall anything that had happened at the meeting although he had sent out a full report on it.

With promoters to-day specializing in "participations" and "beneficial interests" the business structure of the fanciful oil industry has become extremely complicated. Highly imaginative literature and extravagant statements only tend to befog an already complex situation.

Competition in Refrigerators.

Another angle of the competition reailers face from unanticipated sourc-

dicating when these companies passed es has been brought out. The ice producing companies are endeavoring to offset the inroads made by the sale of electrical refrigerators and in frequent instances are said to be offering refrigerators which require ice, at factory cost. As a result, it was pointed out, the retailer has to meet competition from the ice company, which wants to make a profit from the sale of ice, and in addition must also compete with the utility concerns selling electrical refrigerators only as a means of increasing its sale of cur-

Expect Styles To Help Ribbons.

Novelty effects will be featured in the spring ribbon lines which will be opened early next month. No important change in prices is anticipated. Style indications in the millinery and dress trades are believed favorable for the use of a considerable volume of ribbons for trimming purposes. Grosgrains are outstanding for millinery use. For dress trimmings some interest has already developed in soft satin and bright taffeta numbers ranging from narrow to medium widths. Velvet merchandise is regarded as likely to continue its popularity through the spring season.

Spring Blouse Outlook Is Bright.

Although there is not much being done in women's tailored blouses at present, the indications for an excellent spring season in these lines are bright. The expected vogue for suits will prove of material value to blouse manufacturers if it comes about, and it is upon this that not a little of the present optimism is based. In the types that are selling at the moment the best call is for collarless models, especially those with the so-called Vionnet neckline. Adaptations of this variety of neckline are also seen on the popular styles.

Finer Rayon For Underwear.

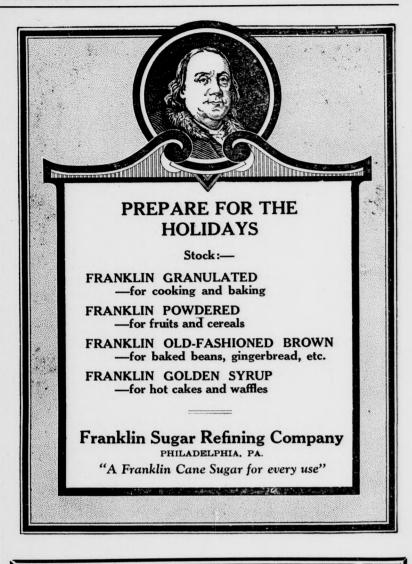
A great deal of experimentation is being undertaken with the finer deniers in rayon for the production of women's undergarments. Some of the largest makers of silk and rayon underwear are carrying on the work. The results are said to have been good and the expectation is that these sizes will meet with a strongly increased demand for the coming year. The use of deniers of 100 and smaller is said to produce a better looking and more durable fabric for underwear purposes.

Expensive Perfumes in Demand.

Perfumes and other toilet preparations of the better kind are in excellent demand. A feature of the business is that customers are mostly men who do not question price but are mostly influenced by the size and color of the bottle. The volume business is on the perfumes ranging from \$10 to \$20 a bottle. The cheaper grades are not moving so well. The medium priced types are in average demand, since they are regarded more or less as staples.

Two Kinds of Skinners.

Son-What is a taxidermist? Father-He skins animals. Son-Well, what is a taxi driver? Father-He skins humans.



The Brand You Know by HART

Fancy

Fruits



Quality

Vegetables

Look for the RED HEART On The Can

W. R. ROACH & CO.

General Offices Grand Rapids, Michigan

TWENTY-SEVEN TRAGIC YEARS

Saturday midnight will end the most amazing, tragic and momentous twenty-seven years of recorded history. Into twenty-seven years have been compressed the passing of one Age and the birth of another. They saw the last frontiers vanish and the solving of the final mysteries of poles and seas. Between January 1, 1901, and New Year's Day, 1928, the world has known its greatest tragedy and some of its hours of most profound peace.

Twenty-seven years ago William McKinley, doomed to die in the next September by an assassin's bullet, was in the White House. Victoria's golden reign was ending. The kaiser had not started out on his long-cherished career to conquer the world by blood and iron; Czar Nicholas, whose bones were to lie in a shallow well, ruled all the Russias. France mourned for her lost provinces, but Europe was at peace.

In Asia the White Bear of the Slav and the British Lion watched each other in the mountain passes. Japan had yet to fight and win her first war against the white man and emerge as a world power. China then, as now, was the lowest form of political life on the planet. The old Dowager Empress ruled from the Forbidden City. The guns of Dewey at Manila were yet echoing in Asian ears and America was taking her place in the first rank of the nations.

The Boer War was dragging to its tired close. American soldiers were stamping out the embers of Filipino revolt and the world was at comparative peace.

This shore of the Atlantic was at the dawn of the Roosevelt era, the days of "trust-busting" and the "Big Stick." The Angle-Saxon struggle for political equality was changing to a demand for equal economic opportunity. Woodrow Wilson, idealist and martyr to his own insufferable ambition, indiscretion, self esteem and bombastic rhetoric, had yet to leave his mark upon the world.

Latin America had fought to a close the last of its revolts against Spain. For seventeen years the Indian-faced Diaz had ruled in Mexico and was to rule ten more.

No wireless message had ever crossed the Atlantic in January, 1901. Radio had not made the sky a vast whispering gallery. The motor car was a toy. The Wrights were still tinkering in the little bicycle shop at Dayton. More than two years would elapse before the first man-flights in an airplane over North Carolina sand dunes at Kitty Hawk.

The White Plague raged then, unchecked. Yellow Jack was still slaying his thousands in the tropics. Preventive medicine was in its puling infancy.

Politically the world of 1901 seemed sure, ordered and serene. Ordered as it was and peaceful as it seemed, unseen forces were undermining its foundations. Its fate was waiting around a turn in the years.

Yet in the shadow of the doom that was to overtake it soon it was a brilliant world. Empires and nations, ruled by prince and potentate and stored with the wealth of a long peace, rose like shining peaks on the political horizon. Alliance balanced against alliance. Nations, grouped and marshaled, faced each other in outward serenity. The lives of millions flowed smoothly on in their appointed ways.

It was a vast machine, guarded by the suave diplomacy of Yesterday with its whispers, nods and cryptic phrases. In America we were gradually adopting prohibition, woman suffrage, the referendum and tinkering with the Constitution. As the years passed Lloyd George was gyratng in England. Socialism lifted its head in Germany. Nitti dominated Italy. Jaures, pacifist and Marxist, was a mighty figure in France.

Yet in the first decade of the century something ominous and strange was in the air. Great powers were redoubling their armaments. The world of 1914 was carrying in its tissues the seeds of its own death.

Despite the wealth and brilliancy, the achievements of Science and the glitter of a Golden Age, that age was heading toward its sundown. But the world facing that sunset in the July days of 1914 was fair to see.

Suddenly, on June 28, had come the pistol shots at Serajevo. The time of strain and waiting was ended. The iron truth in all its starkness had been stripped bare by the pistol of a schoolboy printer's devil. The Europe of 1901 vanished like the shadow of a dream. It died in Flanders, in Bukowina's beechwoods, at Gallipoli, at Thiepval, Combles, Chemin des Dames and at Jutland. It perished along the Isonzo, the Marne and the Aisne; in the Argonne at Neuve Chapelle and the Mazurian Lakes and at a thousand places whose very syllables ring like trumpets and whose names leap as a

For four years no man's eyes strayed far from those 600 miles of Western front. The energy of the world was fusing itself there in blended manpower and high explosive. Europe became a roofless house, an unhinged door and its shadow lined the bottom of the Pit. Old thrones swayed, rocked and went down. A world of monstrous shadows threshed in convulsions in the depths of fathomless disaster.

The leadership of mankind changed as the nations emerged from the war. Lloyd George and Nitti are utterly discredited. Jaures is dead. They left no successors. In their places are Baldwin and Mussolini, or the Hindenburgs, Riveras and Kemal Pashas. A new devil walks the earth in the shape of Bolshevism, and we have raised up new leaders to face that sick, cold fear of a new tyranny.

In one way or another humanity clings to the dream of that old, solid, substantial and orderly world of Yesterday. Yet that world, whether for good or ill, has forever changed in these twenty-seven years. New states and systems have risen from the dust of dynasties of empires. The proud have been humbled and the weak exalted. There have been organization, heroism, endurance, invention and massed slaughter beyond human imagination. Man has been amazed by the

revelation of his own powers and terrified by the primeval hates that were sleeping in his heart.

Ours have been the mightiest and most tragic of the years of human action. We have brought out of them, as men did from the Napoleonic wars and the French Revolution, the high resolve that this tragedy shall never happen again. The first twenty-seven years of the twentieth century has taught us both Fear and Humility. We rely less upon democracy than upon the power of human justice and a tempered idealism.

There is a new nationalism that does not love its own lands less than Yesterday, but it looks beyond national boundaries. Currents and undercurrents of world thought once more run deep and strong over the barriers of seas and frontiers. Limitations of armament, regional guarantees for peace, international courts of justice and the strong, sure, if slow, sweep toward the towers of an enduring peace are the great fruits of these tragic, heroic and tremendous years that have gone since 1901

MASS SALES AND OUTPUT.

Foremost in the discussions of prospects for 1928 comes the question of whether volume or profit is more desirable. The mere citation of this choice indicates that volume is not so closely linked to profit as it was once supposed. No doubt, many have studied the ford experience and reached the natural conclusion that if volume was everything ford had it. But even the Detroit genius could not make volume pay profits when the standard of merit shifted sufficiently to make something else required in transportation besides ability to "get you there and get you back."

Not a few interests, therefore, have studied the general pressure for volume and decided that mass sales and output have a way of raising overhead and selling costs. As a result there has been a rather marked tendency in preparing plans for the new year to study how smaller volume may be made to provide a higher profit per unit. A knowledge of costs and the return on each item is, of course, essential. Through such data the nonprofit articles may be eliminated and the profit articles cultivated more thoroughly. At the present rate of competition it is unlikely that profits depend upon selling a certain part of the line at a loss. Profit items are selling on a merit basis, and as the idea of a "leader" gets away from price and swings to merit there is apt to be less of the competition which is now causing so much complaint.

COTTON GOODS ACTIVE.

In the cotton goods market the recent improvement is well sustained. Sales, in fact, are said to be the best since last spring although principally in print cloths. Prices have moved up and mills are willing to accept only nearby bids, although March and April offers are numerous. Activity at this late time in the year is unusual and may probably be traced to the idea among buyers that values are low and

apt to rise now that outputs are being rather drastically reduced.

The firming up in cotton goods was preceded by the movement toward higher levels in wool goods. The cutting-up trades view these advances with a certain skepticism, but it is recognized, nevertheless, that mounting raw material costs lend them a certain justification if the actual state of demand does not. Demand has appeared for silks, especially the prints, and raw silk has ruled quite steady.

When it comes to taking the census the Turks seem to have found a better way than we have. They have just had their first. They made the day a national holiday and all citizens were compelled to remain at home during the twelve hours necessary to complete the enumeration. Doctors, dentists and midwives were posted at the police statins, so that a full record might be kept. Even funerals were prohibited during census hours. The system has many advantages over ours. It is impossible to carry any "sleeping enumerators" on the pay roll for longer than twelve hours. Long taxicab rides at public expense are out of the question. Nor can politicians who are disappointed with the returns from their districts set up a claim that the census was taken at a time when many of their people were in the mountains or at the seashore. The citizens must be at home, where they ought to be, or go to jail. Our way is to take a Federal and a State census every ten years, the State census coming midway between Federal enumerations. Thus we have a census every five years. The four years between censuses we spend quarreling about the accuracy of the last one. The Turks leave no chance for a dispute. But they haven't been reformed as many times as we have. Probably when they have undergone a half-dozen improvements in their census taking they will find ways to necessitate subsequent investigation concerning accuracy and cost.

On reaching the age of sixty-five John Burton was almost ready to retire. For many years he had devoted himself to his vocation, which was that of burglar to numerous sections of Chicago. Like other business men, Mr. Burton had during his career acquired a hobby, the pursuit of which paralleled his professional activities. He was interested in locks. Unfortunately, he did not decide to retire quite soon enough, and in executing one last deal was arrested. According to his business code, the motive for tempting fate was excellent: he wanted money with which to patent a burglarproof lock he had invented in leisure moments. When the scheme was frustrated by the police he pleaded guilty and then appealed for a continuance of his case in order to put the patent through. The request was granted by the court, and if his operations are successful Mr. Burton will not lack the little luxuries of prison life. No, O. Henry did not write that story, but he almost did, which only goes to prove that he knew his yeggman.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

There are those among us who, almost intuitively, when they hear the term "country home," shut out completely from their view the modern and mysterious conveniences and luxuries now so common among the homes which have of late years been created and are maintained along the lakes and streams where warmth and good cheer which made up for the primitive demands are now almost entirely eliminated.

We recall the old well sweep just outside the kitchen door and the old woodshed stacked high with the sawed and split fuel for the coming winter. We remember the parts we took at the ends of the cross-cut saw out in the woodlot and perhaps some among us have visions, almost tear-bedimmed, of the old-time grain cradle and the flail; of raking and binding; of depending upon the hoe in the days before the coming of the cultivator.

Such memories—and many of them are to be found in the offices and counting rooms of all the large cities—are sufficient to set wagging tongues of thousands of city men who have been developed from the veritable country bumpkin of fifty or more years ago. Such city men of to-day will be quite apt to see the country home through the mists of such recollections.

Then there is the other extreme. The city man who was never anything but the resident of a city.

He's the man who, riding along in his automobile, looks with amazement upon his seatmate as he observes: "There's a fine field of oats," or expresses wonder that beans are looking so well and criticizes an unknown citizen for putting in so many acres of corn when wheat is so high. That kind of a city man does not know an acreage of timothy from a lot full of turnips and naturally his view of the country home is—well, I happen to know of just such a chap and know his dream in detail:

He wants just forty acres of land and I do not believe he has had a single thought as to the kind of soil he should select. It must be not over a mile from a cement road and it must have some "glorious old oaks" about 200 feet from the highway, with a little hill back of the trees and a brook down at he foot of the hill. It makes no difference to him whether it is a five or forty mile drive to the nearest market town, because he is going to derive his income from poultry and is going to get rid of the everlasting rush and grind of city life.

Moreover, he knows all about poultry, has been studying up on the matter for more than a year in the poultry papers and has a regular library of United States Agricultural Department bulletins on the subject.

This, in brief, embodies his idea of a country home. Incidentally, he admits that he is going to have a little ten room house—sort of bungalow like—that won't cost over \$15,000. He is going to begin moderately on the poultry question. Indeed, his hen

house and park, all complete, incubators, brooders and all, won't cost to exceed \$5,000. He told me in a burst of confidence that most people who take up poultry raising make the mistake of beginning on too large a scale; but when I suggested that twenty-five hens and a house and park representing a \$2,000 outlay would provide an admirable primary school for his education as to poultry, he sneered, "Any man so timid as that in making an investment ought to fail."

There is yet another kind of city man who has views as to a country home: Thirty years ago he was in his teens and the son of a farmer. He learned to get up in the morning—every morning from the first of March to the first of December—with the sun. And this rule could not be broken, even though he had been up all night taking his sweetheart to the dance ten miles away and getting his horse into the barn, rubbed down and fed just before dawn.

This kind of a city man knows all about spring and fall plowing, all about planting, cultivating and harvesting, with the customary year round barnyard and barn duties. That is to say, he knows all about such experiences as they were thirty years ago. Such a man would not go back onto a farm. Money could not hire him to do so. It's a dog's life.

This kind of a city man prefers to live in an eight, ten or twenty room house on a piece of land varying from an eighth of an acre to an acre in size, with rigid cut stone curb lines and an iron fence around his property, dependent upon the accuracy, promptness and honesty of the grocer's boy, the milkman, the meat dealer and the iceman for his daily food; with neighbors in snoring and gossip distance on every hand; with the perpetual greeting of street cars with flat wheels, vociferous hucksters, rag peddlers, engine house and church bells and the constant rumblings of trucks, delivery wagons and all that as an accompani-

Instead of going about in seminegligee costume, with torso lightly clad, neck free, sleeves rolled up and no fear of a bit of dust, a drop of rain or a joyous, healthful gust of wind, this sort of city man must have his underwear, his shirt, his trousers and coat, his hat, his shoes and his habitual pose just so to the fraction of a dot. He grabs his morning paper and glances at it as he gulps down his coffee and rolls or whatever is the conventional breakfast, and down town he goes to see the barber, open his mail and go to work.

That is to say, instead of fearlessly facing that which the Omnipotent puts up before the farmer each day, this sort of a city man is confronted by the eccentricities, the multifarious resources, mental and otherwise, the responsibilities, the shortcomings and downright insincerities of a multitude of men and an avalanche of exigencies. And he works in this sort of way from ten to twelve hours each day in order that he may have rank as a city man; in order that he may escape the drudgery of the country home.

None of the city men I have thus

faintly indicated are, it seems to me, competent to enjoy a fair and up-to-date view as to the average country home.

The average country home of today is the model which the city man—that is, the city man competent to do so—is supposed to consider for his enjoyment.

There are such city men, but I do not happen to be one of them, so that what I shall endeavor to present as a fair estimate, a conscientious but enthusiastic appreciation, embodies the views of a city man who knows.

This man will be sixty * years old next week. He is a native of Michigan, born of New England parents who located within twenty miles of Grand Rapids, just previous to the civil war. He lived and worked on the parental farm until he was twenty years old, when he began teaching district school. In 1890 he graduated from the Michigan Agricultural College, earning his own way through that institution because his father, a good parent, a fine farmer and an upright citizen, did not believe that agriculture could be taught in a college and told his son that if he went through college it must be at his own expense.

That opinion of forty years ago has been completely reversed. The boy, upon being graduated, returned to his father's farm and took charge of it. From being a property which, by hard work, yielded a good living and a small annual addition to the family bank account, it became within five years one of the best business' propositions in the county where it is located.

And the college-graduated farmer to-day owns an adjoining farm of 160 acres and manages both farms from his city office, because he is also the business head of a considerable and growing industrial enterprise in a city—the nearest market to the farms.

"Yes, we had harvesting and threshing machines, drills, cultivators, hay loaders and most of the farming implements of to-day when I was a boy, but they were an innovation for father and so we didn't get the best results, said the city man and farmer. even then the farm home was ideal, We had daily and weekly papers and magazines, but we had no free mail delivery. My father was systematic. industrious, careful and broad minded. My mother was a woman of high school education and we children had before us all the time, in both of our parents, examples of not only perfect contentment, but of enthusiasm in their chosen work as farmers. Mother was equally as good as father as a farmer. There wasn't any branch of farming which she could not manage with equal ability. Both my father and mother had the faculty of entertaining themselves and their children intelligently and interestingly.

"Our home was just an ordinary farm house, nine rooms, with a sort of dormitory over the woodshed, which came in handy during harvest time. We had an organ and an excellently selected library of perhaps 150 volumes. We had good out buildings, including a milk house built over a running brook, a root cellar and a smoke house. There

were four of us children, two girls and two boys, and every one of us, parents and all, could read music quite readily and sing. Mother and the girls could play the organ and father was one of the best amateur violinists I ever heard. Finally, I do not remember a single instance—I was the baby of the family—when we had to require the services of a physician. My recollection of that family circle embodies every detail of that which I hold to-day was an ideal country home."

There you have a city man's view of an ideal country home. I would like to add that, in my opinion-for I too, know something of farms and farmers-there are thousands of just such ideal country homes in Michigan -homes where the gasoline engine, the telephone, the electric light, the hot water furnace, the bath, the good plumbing and perfect sewerage, the rural free delivery, the radio and the automobile are in co-operation with just such home circle excellences and influences as my friend has specified and are developing the new era in country life which is so pronounced at present.

There is yet another type of city man to be heard from as to the country home. More often than otherwise, this type had its beginning on the old farm of long ago, but has been elaborated through the magic of great material wealth. I refer to the country homes so frequently found within five to fifty miles of nearly all of the larger cities; the country homes embodying from ten to forty acres located on lakes and streams easily reached by the best built and most picturesque highyways leading out from the cities; the homes where the landscape architect builds his picture regardless of expense; where the building architect and the experts on drainage, ventilation, lighting, heating and interior decorations are given carte blanche; where the professional gardener, the professional horseman, the professional dairyman and sometimes the professional butler are in authority.

These homes are occasionally referred to in such magazines as Country Life as "Modest Little Sixteen Room Cottages," or "Quaint Eighteen Room Bungalows," and their cost varies from \$50,000 to \$100,000.

Every development of such a character is of tremendous moral and educational value, to say nothing of the money investments, the labor employed and the wages earned because of them. They are inspirations, generating ambitions in dozens of directions. The lads who pass them barefooted and joyous on their way to school or to the "old swimming hole" or who are scouting keenly for frogs or flowers. see before them what they enjoy and that which, to a greater or less degree. they appreciate in an esthetic sense. This boy decides that he would enjoy being a gardener, the other one gets a seed of ambition in the direction of landscape creation and their chum begins to long for a career in architecture.

In scores of ways each home of this character adds daily to the impetus toward refinement, public spirit, local loyalty and general civic betterment, just as the modest, pretty and wellkept little country home further out, where the owner does all the work, contributes toward results which are identical in design and accomplish-E. A. Stowe.

Some Thoughts New Year Suggests.

Grandville, Dec. 27-The world's greatest holiday has just passed and we are now about to enter upon another year. Looking backward a year seems short. Looking ahead the time for the close of the twelvemonth seems dis-

"When I get big, about twelve years old, I am going for myself; I'll be most a man then," said little Henry Sloman to a tall man who was quizzing him, as the boy stood on a stringer spanning a creek, fishing with rod and

To the small boy eleven years seemed an age, but when that time came he was yet only a boy. It is the way with older grown folks; they never quite grow up to that point where they cannot go any higher. Doubtless it is well so, else many of us would be old

before our time.

New Years day is next to Christmas, a great day with mankind. It is the date for turning over a new leaf in the book of life. So many do this, yet so few keep the leaf turned, but allow the

few keep the leaf turned, but allow the first wind of temptation to whisk it back again to the old line of living.

It may be the breaking of a bad habit which has stealthily crept into a man's life, fastening itself upon him with hooks of steel.

New Years day is a day for good resolutions. It is a day for looking backward over the life track and seeing how many mistakes you poor human has made. Reform? To be sure, yet with all the good New Year resolutions that are made how few of them are kept.

To the people of Michigan the first

To the people of Michigan the first of the year comes at the beginning of

of the year comes at the beginning of winter, when the darkest shadows of all the years shrug low and give chill to the finer feelings of nature.

There is usually much suffering at this season. Back in civil war days the soldiers of the Union armies suffered with cold many times, and yet some of the fiercest battles of that war were fought at the opening of the year.

were fought at the opening of the year.

The Tenth Cavalry, which had rendezvoused at Grand Rapids, treked South just before the opening of the year. That New Year day, 1864, was the bitterest day of all the winter. A number of officers and privates who number of officers and privates who had gone home for a short furlough were ordered to report on the first day of the year.

stage line from Newaygo to The stage line from Newaygo to Grand Rapids did not hole up for the weather, but made its regular forty mile trip through one of the worst blizzards that ever blew across the

mile trip through one of the worst blizzards that ever blew across the hills of Michigan.

The brother of the writer was whisked to the State road at Seaman's tavern, there taking passage by stage to the Valley City.

The last day of the old year had been unusually mild. Snow fell throughout the day with no warning of what was to come. On New Years morning the inhabitants of the North woods awoke to find the mercury well down below zero, the wind whistling in great gusts, whirling clouds of snow high gusts, whirling clouds of snow high in the air.

When my brother reached the city he found the regiment already gone South. He followed and joined it later in Tennessee, where later he laid down his life in defense of the Union and the

Those were strenuous days, January 1, 1864, was ever after known as "the cold New Years," which it was, being without a doubt the coldest New Years day the oldest inhabitant had

And now we are to usher in the year

1928 with trusting hearts and a hope that it may not be a duplicate of that other New Years day of long ago.

A large majority of New Year resolutions are not worth the paper on which they are written. The present which they are written. The present New Year ushers in another leap year, beloved by maidens of uncertain age and everywhere held in high esteem. The age old custom that the man must seek the girl will some day become obsolete, as it should.

One of the very happiest of mar-riages came from a leap year proposal, a marriage that never would have come about but for the privilege leap year gave the would-be bride.

You have all read of what dire disaster would have burdened two hearts "if Priscilla hadn't popped." Hilarious times the boys and girls of the pinewoods had at the opening of the year. This holiday was quite as important and edifying as its mate, merry Christmas.

The mail carriers in Northern Michigan are getting out old Dobbin and the sleigh preparatory to a campaign across the snows with the filled mail bags. Even though there is an effort made to keep main highways open, the mailman is never quite sure of getting through, especially along side lines of

Dobbin and the cutter and bobsleigh are not dead yet, and so long as those good old fashioned winters blow across the hills of Michigan there will always be a certain demand for them.

In some of the Northern countries Europe, Christmas and New Years are celebrated for two weeks, and such are celebrated for two weeks, and such festivities are entered into whole-heartedly by every member of the ropulation. America is generally too interested about business affairs to devote so long a time to the celebration of mere holidays.

The woods and waters of Michigan The woods and waters of Michigan are beautiful to view in summer and golden-hued autumn, but when old boreas sweeps across her hills and vales after the snow god has come the aspect has changed and—well, please excuse us until the sun gets a little higher in his heaven. Old Timer.

Muskrats Keep Fish Alive.

Although muskrats are generally fair game for the trapper, amateur or professional, and great quantities of their skins are sold annually, they are sometimes protected because their habits are useful to their protectors. Vernon Bailey, of the Biological Survey of the United States Department of Agriculture, found that at Gravel Lake near the fish hatchery in North Dakota trapping muskrats was prohibited. In this region near tha Canadian border winter cold is severe. The lake has been stocked with fish, and muskrats were encouraged to build their houses along the shores in order to keep breathing holes open to prevent the ice from closing up so completely as to smother the fish. As a result both fish and muskrats were multiplying rapidly, and the muskrats had become comparatively tame.

At the fish hatchery itself the muskrats were less popular, because å dam had been constructed there to form a hatching pond, and the muskrats were in the habit of digging into the dam and letting the water out through the burrows they made.

Where muskrats prove annoying it usually is easy to dispose of them. when state law permits, through trapping. In suitable localities it has been found profitable to grow them commercially on muskrat farms,



A good seller A splendid repeater

HOLLAND RUSK

AMERICA'S FINEST TOAST

Place your order today All jobbers

HOLLAND RUSK CO., Inc. Holland, Michigan

THE TOLEDO PLATE & WINDOW GLASS COMPANY

MIRRORS—ART GLASS—DRESSER TOPS—AUTOMOBILE—SHOW CASE GLASS All Kinds of Glass for Building Purposes

501-511 Ionia Avenue., S. W.

Grand Rapids, Michigan

ASK MR. STOWE He Knows What Our Collection Service Is

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.

Merchants' Creditors Association of U. S.

Suite 304 Ward Building, Battle Creek, Michigan
For your protection we are bonded by the Fidelity & Casualty Company of
New York City

GRAND RAPIDS PAPER BOX Co.

SET UP and FOLDING PAPER BOXES

MICHIGAN RAPIDS

BE PREPARED FOR THE **HOLIDAYS**

Stock---

Mueller's Macaroni

Elbow Macaroni Spaghetti Egg Noodles Egg Alphabets Egg Vermicelli

Cooked Spaghetti





In a Sauce of Luscious Ingredients

C. F. MUELLER COMPANY JERSEY CITY, N. J.

Items From the Cloverland of Michi-

Sault Ste. Marie, Dec. 20—The Soo is again reaping added prosperity on account of the freeze-up at the Nebish Cut, where most of the fleet is frozen in. With the predicted cold weather, it is beginning to look like a tie-up for the winter. Some of the boats are tied up here. The merchants are takcare of the supplies, meats and grotied up here. The merchants are tak-care of the supplies, meats and gro-ceries, the same as they did at the blockade last year. The locks are still in commission to care for some, more of the grain laden boats which may tie up here for the winter. At present we have an additional popula-tion of 600 men. Up to Friday the records show twenty-four vessels with cargoes of wheat, barley and rye. It cargoes of wheat, barley and rye. It is rumored that a radio station will be erected here next summer so as to connect direct with the ships, instead of sending messages through the Mar-coni station in the Canadian Soo.

Ham Hamilton, of the Pickford Grocery Co., brought in a load of Christmas poultry this week, taking back a load of supplies. He reports the roads in the best of condition and business good at Pickford.

It must be a pleasure to attend a meeting and not be dunned for a contribution or appointed a member of a

committee. H. E. Fletcher, Cashier of the Sault H. E. Fletcher, Casher of the Sault Savings Bank, entertained twelve friends at a banquet at the Ojibway Hotel on Monday evening, after which the guests attended a theater. As a man thinks, so he does. Which explains why some of us do such silly

things now and then.

things now and then.

The Canadian Soo suffered a \$100,000 fire last Friday, which started at
Capy's restaurant, on Queens street,
spreading to H. J. Hollinrake's furnishing goods store and Cherry's
clothing store. The smoke and water
also did much damage to the stock in
W. J. Detweiler's shoe store, Shier's
barber shop and the J. C. Pinch grocery. The loss was partly covered by
insurance. insurance

The lady who studies safety first is the one who takes the cigarette out of her mouth before she pulls her night-gown over her head.

R. G. Ferguson, of the Soo Hardware Co., left Saturday for Miami, Florida, with his family, where they expect to spend the winter.

Jacob Schoop, the popular merchant at DeTour, spent a few days in the Soo last week, doing his Christmas shopping. He reports a good holiday

Less O'Marra, who for many years was connected with the Reynolds To-bacco Co., selling Camal cigarettes, severed his connection with that house to engage in business for himself. He is now in the brokerage business, sell-ing stocks and bonds. He has been a guest of the Hotel Ojibway here for the past two weeks while calling on

his many friends, giving them an op-portunity to get in on some of his choice offerings. William G. Tapert.

Every Grocery Store a Beauty Parlor. New York, Dec. 24—Plans for expending approximately \$1,500,000 dur-

pending approximately \$1,500,000 during the next two years in a co-operative National campaign of "Cleanliness Education" were announced at the recent annual meeting of the American Soap and Glycerine Producers held in New York. The Association includes all the important soap manufacturers of the country.

"One of the purposes of this campaign," said Roscoe C. Edlunl, Manager of the Association, "is to show the American woman that beauty is within easy reach on the shelves of the nearest grocery store. Soap is such a familiar article of everyday house-hold use that it is taken too much for granted. The American public needs to be made more soap conscious."

The cleanliness campaign was started by the Association last June with the organization of the Cleanliness Inthe organization of the Cleanliness Institute and educational work has been under way during the past six months through the school and health departments of the Institute. During 1928 this work will be reinforced by the use of advertising in newspapers and magazines. The program calls for an expenditure of more than \$450,000 through these mediums for the ensuing year. Cleanliness Institute was organized on a public service basis for the purpose of working with public health officials, social service organizations, schools, and writers on beauty and home economics. Through the and home economics. Through the Institute a general background of public interest in cleanliness is being built up and against this background it is expected that the sales promotion work for soap carried on by manufacturers and distributors will have a new meaning and effectiveness. ing and effectivenes

Cleanliness Institute.

Grand Rapids, Dec. 27-When I received your three page letter, entitled Every Grocery Store a Beauty Parlor I said "Hurrah! The work I have been doing every week for forty-four consecutive years is beginning to bear fruit."

I prepared to reproduce the paper in the Tradesman until I go two-thirds down the first page, when I stalled at the statement that \$450,000 is to be used during 1928 in advertising in the newspapers and magazines, because I then realized that the men in charge of the new movement were bent on burning up good money.

The way to reach the retail dealer is through the trade paper. The newspaper and magazine is the wrong place to appeal to the merchant.

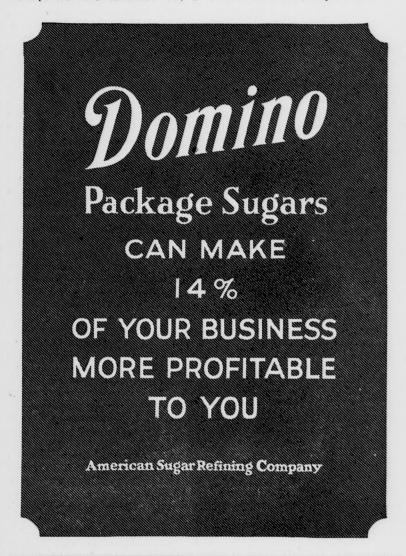
Every trade paper in the country has hammered away at uncleanliness for many years and has made much headway. Now you give every trade paper

we have done and prepare to bestow your bounty on mediums which will do you no good and which have never aided in the sale of a cent's worth of your products.

E. A. Stowe.

Survey Shows How Salesman's Time Is Spent.

According to a research made by the Metropolitan Life Insurance Co., a manufacturing concern which made a time-study of its salesmen's activities found that the actual time spent by the average salesman in the presence of the customer was about 15 per cent. of his total working time; that the balance was spent in traveling, 40 per cent.; waiting, 20 per cent.; clerical and miscellaneous, 25 per cent.



VINKEMULDER COMPANY Grand Rapids, Michigan

Distributors Fresh Fruits and Vegetables

Now Offering: Cranberries, Bagas, Sweet Potatoes, "VinkeBrand" Mich. Onions, Oranges, Bananas, etc.

Build up your business on consumer-confidence. You will never lose a customer if you recommend

SHREDDED WHEAT

FINANCIAL

Sees Business Upturn Ahead, But No Boom.

An extraordinary combination of favorable influences now are at work on business and these should bring an acceleration in the trade pace as spring approaches. This in a word is the view of the National Bank of Commerce in New York as expressed in its Commerce Monthly.

Among the outstanding favorable forces to which the bank looks for recovery, are: (1) A stabilization of money at moderate rates; (2) a continuation of active building; (3) a greater motor output; (4) an increased purchasing power for farmers; (5) an adjustment of output to demand without an accumulation of goods; (6) the prospect for fuller employment and larger payrolls; (7) the lowering of costs to technical progress, and (8) increased stabilization abroad.

While the economists of the bank recognize the basis for some predictions of a boom in 1928 they do not themselves share that view. If a boom develops it probably would be induced by a sharp rise in the general level of prices and wages. The bank says in part: "A general rise in prices apparently could occur only as a result of shortage of goods, increasing gold production, or sharp expansion in the world-wide volume of credit, and none of these conditions seems imminent."

In recognizing the strong influences at work for more active business the bank points out that there are some forces now "definitely militating against boom conditions." Among these is the fact that any pronounced expansion in the demand for goods would almost certainly be met by increased output.

Along this line the suggestion is thrown out that the stimulus to increased business through an extension may not be as powerful in the future as it has been. Up to a certain point this practice "was a factor of great importance in expanding demand for many classes of products, but it is obvious from its nature that it must eventually assume the character of a revolving credit, increasing in the aggregate only as population increases or as changes occur in the earning power of large sections of the buying public."

Along with some other leading institutions the National Bank of Commerce has for months contended that the 1927 downturn in business represented not a permanent turn toward depression but a temporary and necessary adjustment in preparation for an upturn later. In the bulletin published to-day the case for a prosperous 1928 is stated in terms even more positive than usual.

Paul Willard Garrett. [Copyrighted, 1927.]

Country Needs Better Mixture of Industry and Agriculture.

That the farmer does not need more laws but more industrial projects in the rural districts is the belief of Thomas R. Preston, the new president of the American Bankers' Association,

Mr. Preston advocated progressive

reductions in the Federal corporation income tax and an abolition of inheritance taxes but what he said about agriculture attracted special attention.

'There is no legislative remedy for agriculture," said Mr. Preston. an economic question pure and simple and must be worked out accordingly. It is a fact that no community and no state has ever become great from agriculture alone. There seems to me a real remedy for small communities and for agriculture. This remedy is the mixing of industry with agriculture and it is now being applied in many localities with satisfactory re-Industry and agriculture are sults. better balanced in Ohio, North Carolina and Pennsylvania than in any other states and in these states there is no serious agricultural problem and we hear little complaint from the

The head of the A. B. A. did not say so, but what he now advocates as a solution for the agricultural problem calls to mind the suggestion of Henry ford made in his book two years ago. What Mr. ford said was that farming is a part-time job, and to run a farm economically farmers must combine their efforts and devote a portion of their time to work in the industrial centers. Presumably his idea was to take the farmer to the cities. Mr. Preston now would seem to want to take the cities to the farmer.

The essential idea in both cases is that a proper mixture of industry and agriculture must somehow be found.

The present tax laws tend to punish corporations through the fact that the normal tax on corporations runs to more than two and one-half times the maximum tax on individuals. "Corporations earning \$10,000 a year after exemptions would," said Mr. Preston, "pay to the Government \$1,080 in taxes. An individual earning identically the same amount, even in the same business, would pay \$190."

It is important to protect and encourage the life of corporations since in the opinion of this banker as well as others, "Corporations in the future are going to be in very much larger units than they have ever been before."

Paul Willard Garrett. [Copyrighted, 1927.]

Vision plays an important part in business success. The man who looks not only ahead, but all around him, will see opportunities that are entirely missed by men engrossed in the petty routine of immediate affairs. Without vision, ideals are impossible. spirit of service, the sincere intent to earn one's way in the world, the earnest endeavor to deliver just a little more than is expected-these are products of vision. It takes vision to see that a business is built, not of single orders, but of customers. Customers can be carved only from the solid rock of service.-Edison's Monthly.

The ideal clerk prefers a hard job to an easy one.

In every stock fire insurance company the major part of the assets consist of the contributions of the policyholders. Capital stock makes up but a small part of the total assets.



GRAND RAPIDS NATIONAL BANK

Established 1860—Incorporated 1865
NINE COMMUNITY BRANCHES

GRAND RAPIDS NATIONAL COMPANY
Investment Securities

Affiliated with Grand Rapids National Bank

Fenton Davis & Boyle

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Only When Helpful

THE "GRAND RAPIDS SAVINGS BANK" feels it is "SERVING" only when the things it does for its customers are helpful to them in their financial affairs - business or personal.

Rendering banking service along broad and constructive lines for 56 years has established this institution in the confidence and esteem of business houses and individuals throughout all Grand Rapids.

GRAND RAPIDS SAVINGS BANK

"The Bank Where You Feel At Home"

Kent State Bank

"The Home for Savings"

With Capital and Surplus of Two Million Dollars and resources exceeding Twenty-Three Million Dollars, invites your banking business in any of its departments, assuring you of Safety as well as courteous treatment.

Banking by Mail Made Easy.

accompany and accompany and accompany

No Man Can Sign Away His Legal Rights.

The salesman was pushing a new line, and he sold the local hardware merchant \$1,000 worth.

"Remember that we take a threemonths note for the price of this stuff, without interest," the salesman pointed out, filled out a note form and pushed it across the desk.

"What's the meaning of that clause that 'the maker hereby waives any and all right of appeal in any suit brought on this note, or any renewal or renewals thereof?'" the merchant asked.

"Oh, that' simply printed in all our forms. It means that, if you were a poor customer, which you are not, and refused to pay this note, which you will not, and we sue you and get a judgment in court, you couldn't appeal to a higher court and keep us out of our money indefinitely," was the airy reply.

When the goods arrived, however, the merchant found that they "were not worth lugging home," as the freight agent expressed it, the seller refused to take the goods back, the merchant refused to pay his note, the seller sued and got judgment.

"What's the next step?" the mer-

"The judge who tried your case knows no more law than necessary and some of his rulings on evidence would make a cowboy justice of the peace laugh," his lawyer assured him.

"We'll appeal and win without a struggle."

"What about that clause in the note that I signed, saying that I waived my right of appeal," the careful merchant queried.

"That's a new point, and we'll have to meet it on appeal," the attorney admitted, "but it's my positive opinion that no court will permit the maker of a note to sign away his legal rights in that way," and the Supreme Court of Idaho in a case reported in 219 Pacific Reporter, 1058, ruled that the attorney was right, and the weight of authority is to the same effect, although some courts have ruled the other way.

"The effect of such a stipulation is to oust the court of their jurisdiction and to restrict the parties from enforcing their rights under the contract by the usual legal proceedings in the ordinary legal tribunals. There is some conflict of authority upon this subject in the reported cases, but we do think, in view of the foregoing statute, that the question is open to discussion in this state," was the reasoning of the Idaho courts.

Present Outlook For German Securities.

As a result of a seeming misinterpretation of an exchange of views between S. Parker Gilbert, Agent General for Reparations, and the German Government, resulting in a rather severe decline in German securities, many American investors have been confronted with the problem of deciding whether to sell holdings at a loss or retain their investments in hope of a recovery.

Bankers here familiar with conditions in Germany have decided views on that question. They are unanimously of the opinion underlying conditions have been strengthened by the spirit of co-operation that promises to arise from the Agent General's warning. As a matter of fact, it is contended, the exchange of views should be regarded as a constructive factor in the situation. German authorities, it is agreed, are sincere in their aim to keep expenses and borrowings within reasonable limits.

One of the results is expected to be a gradual slackening in borrowing by German municipalities and industries, which naturally will give an advantage to securities already issued.

Outstanding Government, state, municipal and corporation long-term loans payable in foreign currencies amount probably to more than \$1,000,000,000, and this foreign borrowing doubtlessly has contributed in large measure to Germany's remarkable industrial progress in the last three or four years. Her recovery, it is agreed, has been out of all proportion to any burden imposed by foreign loans.

Concern has been expressed over Germany's ability to meet increased obligations next year in accordance with terms of the Dawes Plan. American bankers in a position to judge this question who have studied the situation at close hand are convinced the Berlin Government will be prepared to carry out the program in addition to meeting all requirements fixed under terms of private loans.

On the subject of the adverse trade balance and the outlook for German securities the Foreign Trade Securities Company said recently:

"While the adverse trade balance is conducive to concern, nevertheless, the fact must not be overlooked that the chief weakness in this direction lies in the need of importing foodstuffs and that an intensified effort is being made to stimulate agricultural production.

"The path to the future lies in the performance of the past. Judged by this standard we believe that the thrift and working capacity of the German people, together with their capacity for intelligent organization, will be directed toward an honorable effort to meet their obligations, all of which have been promptly met to date, and to the elevation of their social and economic improvement, which to us appears to be the basic security for any obligation. The restrictions limiting foreign borrowings to productive purposes only affords further assurance against overextension of credit.'

William Russell White. [Copyrighted, 1927.]

The embattled housewives of England have carried into the British courts their struggle to retain servants and have won a decision which establishes a startling precedent. It has in effect been decreed that a servant is under as great a necessity as her employer to keep a contract and when refusing to give a month's notice is liable to damages of a month's wages. In the case which has just been decided by the Westminster County Court a parlor maid who had been hired by a householder of Oxshott did not appear to take up her duties as arranged. Her employer brought suit and the decision declared that a contract had been broken. The parlor maid was ordered to hand over a month's wages and pay costs. Those perennial protagonists, housewives and servants have thus been placed on terms of equality for their future combats. First it was the employer who could hold over the servant the threat of instant dismissal, then the servant who could keep her mistress in constant

subjection by threatening to give notice as the guests began to arrive or the family was sitting down to dinner. Now the month's notice or forfeiture of a month's wages is equally binding upon both parties to the contract, and the housewife's greatest fear of being deserted in a crisis has been largely eliminated. We cite this decision for the attention of our own courts.

Who Will Take Charge of Your Affairs?

LLEAL STREET, STREET,

TILL SOMEONE YOU NEVER KNEW, take charge of your affairs and distribute your assets to the heirs? Will the court appoint someone to do this for you, or will you say, by Will, how your Estate is to be taken care of?

By naming The Michigan Trust Company as Executor and Trustee under your Will, you are assured that an institution which is capable and responsible, and of whose experience and integrity you can be certain, will act for you efficiently and promptly and at a fee no greater than that allowed an individual.

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Investment Securities

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MUTUAL FIRE INSURANCE

Spray Painting-New Hazard in the Home.

The rapid growth of the spray method of finishing in the automobile, furniture and other industries has awakened certain manufacturers to the possibilities of this method in the home. In almost every paint store there are elaborate window displays illustrating how articles of furniture may be quickly painted, enameled or finished in the wide variety of pyroxylin lacquers now on the market. The factors of labor saving and finish naturally appeal to the public, but the hazard inherent in this method of application must be recognized and steps taken to thoroughly acquaint the users with the dangers and the necessity of employing proper safeguards. If there was no probability that these sprayers would be used for purposes other than the application of the finishing materials above mentioned, the problem of educating the public in the use of such safeguards would not necessarily be a difficult one, neither would the extension of spray finishing to the home warrant any great concern, but this is not the case.

In an effort to promote sales, advertising literature has appeared encouraging the use of lacquer sprayers for purposes other than spray painting and finishing. This literature forms propaganda of a most dangerous type and creates a condition that should be viewed with grave concern by fire departments and indeed, by everyone truly interested in safeguarding life and property. Among a multitude of other uses the value of the sprayer is emphasized in bold type as a means of starting camp fires, furnace fires, fires in open grates, also as a means of thawing out frozen pipes, burning off paint and to be used as a fire torch.

These sprayers resemble unmistakably nothing more than the usual form of hand insecticide sprayer employing a specially designed tip. An entree for the apparent secondary use of these sprayers has been made among a large market of suburban homes where the insecticide sprayer first became popular. This market together with the broader general market represents a portion of an inexperienced public to whom considerable advertising and sales promotion literature has been directed, inviting them to play with a unsuspected, unprotected danger-encouraging the use of these sprayers for the purpose of exploiting the new feature which is extremely hazardous in nature.

Every fire chief and other public official, indeed every person reading this article is urged to act promptly in checking the improper use of spraying devices by pointing out the attendant danger to life and property. If such sales propaganda continues unchecked serious consequences will be sure to follow. - 1

To attempt the burning off of paint or to use a fire torch for any purpose by hands unskilled in those processes is to invite trouble and danger aplenty. Even devices and equipment designed and intended for these purposes and used by skilled tradesmen require-

utmost care and precaution. Hence it is apparent that this very real danger becomes more pronounced when supplemented by a device not even originally designed, fashioned or intended for such work.

The legitimate use of these spray outfits is not discouraged because of the hazard involved. But it is the duty of the reputable manufacturer to recognize his own responsibility in the matter and see to it that the necessary instructions and safeguards for proper use are supplied with each outfit. Such instructions and precautions are more apt to be read and therefore observed if they are printed on a conspicuous label permanently attached to the sprayer.

Many of the cheap grades of paints are thinned with naptha, a petroleum product, very similar in hazard to gasoline. Pyroxylin lacquers, brush lacquers containing pyrozylin, and as a matter of fact most materials sold under this designation, contain for solvent and thinning purposes amytacetate, alcohol and similar liquids which, as in the case of naphtha, are highly flammable. These give off vapors which may be readily ignited and which may flash back to the user from a flame located at a seemingly far enough distance of safety.

Spraying should, therefore, be carried on out-of-doors whenever possible, so that the vapors will be quickly dissipated and carried away in the open

If of necessity spraying is carried on indoors, every effort should be made to ensure that there are no nearby open lights, fires or other sources of ignition; that the windows and doors are open to the outside air where constant circulation is taking place and will thus hasten the movement of the vapors by drafts to the outside.

In conclusion, a final warning is sounded against the misuse of all sprayers. When literature of the nature of the nature described comes to the attention of any fire department, public official or person sincerely interested and desirous of safeguarding life and valuable property, he should take prompt measures to investigate and if necessary prevent further distribution of sales propaganda and similar material.

A New Year's Resolution.

Throughout this coming yearwhose auspicious nascency is aureate with the dawn-fires of a new prosperity-and through all the years that shall thereafter come to us, let us resolve:

To be kind, to be courteous, to be fair; to use no underhand methods; to play the game straight; to lose cheerfully and graciously or to win without gloating.

Let us resolve to look for the best in all men; to seek no evil, to speak no evil of others, and to think no evil of them, unless we find them in flagrante delicto.

Let us resolve to make an early start, take a short cut and follow the trail as long as we can; to live facing the front and-by God's help-to pass on without showing a yellow streak.

Affiliated with

The Michigan **Retail Dry Goods Association**

An Association of Leading Merchants in the State

THE GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE COMPANY

320 Houseman Bldg.

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"The Agency of Personal Service" INSPECTORS, AUDITORS, STATE AGENTS

Representing The Hardware and Implement Mutuals— The Finnish Mutual - The Central Manufacturers' Mutual and Associate Companies.

Graded dividends of 20 to 50% on all policies according to the class of business at risk.

FIRE - AUTOMOBILE - PLATE GLASS

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Representing the

MICHIGAN MILLERS MUTUAL FIRE INSURANCE COMPANY (MICHIGANS LARGEST MUTUAL) AND ASSOCIATED COMPANIES



Combined Assets of Group \$39,611,125.59

20% to 40% Savings Made Since Organization

FIRE INSURANCE—ALL BRANCHES

Tornado-Automobile-Plate Glass

HELP OR HANDICAP?

Which Will Your Legacy Prove To

Written for the Tradesman.

The old saying, "There is no pocket in a shroud," while it has its tinge of humor, is not to be taken flippantly. On the demise of its owner, his fortune, whether large or small, must pass into other hands. Let it be a matter of conscience to make the best possible bestowal of one's possessions. Not always an easy matter, this. A brief study of what other people do with what they have, will throw some light on perplexing problems and free the mind from personal bias.

An item in a local paper told of a bequest recently coming to a boy seventeen years old. By the will of an aunt he has an estate that will yield him, it is estimated, \$6,000 annually. A share in an oil property will probably bring him \$750 more each year. He was also given a late-model automobile. Possession of the estate is delayed until he is thirty years old, but in the meantime he will receive the income. Upon the death of certain relatives, some provision for whom was made in the will, his estate is likely to be increased about one-half.

The heading of the item was "High School Boy Fixed For Life," and it was commented that he became one of the most envied young men of the city in which he lives. No doubt he is envied. Most people would regard him as extremely fortunate.

Here is a will that shows thought as well as genuine affection and the best of intentions. Let us consider it and determine whether it is an example of how to do it or how not to do it. Since we do not know this nephew, who may be of a very exceptional type, let us, for our study, just picture to ourselves an average boy, neither better nor worse, neither wiser nor more foolish than most young fellows of seventeen or eighteen. We will call him M. Imagine him as having the income and the prospects described in the item.

Of course an income of six or seven thousand is not large as incomes are counted nowadays. But it is a liberal amount of money for an unencumbered young man to have the entire spending of. What will M. do with it, and, what is more to the point, what will it do with M?

How will he be likely to occupy himself during the next dozen years? Will he not soon feel that just to have a good time is his chief duty If of a generous disposition he will be active in showing all his friends a good They will egg him on in the idea that in his circumstances it would be silly not to enjoy himself. During the remainder of high school, by being a free spender he easily can make himself very popular, so that he will receive the constant flattery of his companions, girls as well as boys. Indeed his "bunch" or "gang" can be depended upon to make a little tin god of him.

After finishing high school, doubtless he will go to college. In this article we shall not try to settle the now much-discussed question as to whether

college is a good thing for any or many of the young people who attend. We will just suppose that the right kind of course taken in the right way by the right sort of mind is of great benefit, and that M has a mind that, under some conditions, could derive that benefit. Situated as he will be, will he get it?

He is likely to choose some large and popular university. There his associates will not be the students who are working their way through, nor those whose expenses are defrayed by parents in moderate circumstances. Rather will they be young fellows with large allowances from wealthy and over-indulgent fathers - young men living in the luxury to which they have been accustomed at home, and with even less restraint than when under the parental roof. The having-a-goodtime idea, the getting the kick out of things, will pervade the very atmosphere which M will breathe.

He may become dissipated in various ways-he may not. That the chances of his going wrong are greater because of having plenty of money to spend, cannot be denied. But assuming that he does not contract habits that are counted flagrantly bad, is he likely to settle down to much study or serious endeavor of any kind? Is he not far more apt barely to scrape through than to make creditable standings? How will what he gets from the four years spent at college compare with what is obtained by the aspiring young fellow who partly pays his own way, and who feels that he must make his time count for what he will do and be later on?

This is not saying that a student should be a "grind," or that college life should consist only of drudgery and overstudy. Far from it. There should be enough genuine fun as well as plenty of real work. The young man who is too well financed is apt to fall short on the real work.

After college, whatever M may go into, he will have his income to fall back on. If he takes some position, there is little danger that he will wear himself out in service to his firm. If he should decide to embark on some enterprise of his own, he can have that comfortable "I-should-worry" feeling as to how it will turn out. For will he not come into a very fair-sized fortune when he is thirty?

He can marry young if he chooses to. Whether he does or doesn't, and whether or not he succeeds in adding to his current funds by his own earnings, he will be almost sure to spend all his income as he goes along. For start a boy out with several thousand a year, he can hardly help acquiring expensive tastes.

The late-model automobile will not stay late-model a great while, but will be turned in for a better machine. In cars, in clothes, in amusements, in manner of living, there is an all but irresistible urge from the grades that afford service and common comfort, to those that are far finer and more costly. In a sense M will do well if he keeps his outgoes within his income and does not anticipate his thirtieth birthday by getting into debt.

The question naturally comes up,

will M know how to hold on to his forune when he gets it? Or will he let it slip through his fingers and at fifty or sixty will he be working for some one else at menial employment? No one can answer these enquiries with certainty. "Easy come, easy go," is true in many cases. On the other hand, there are those who keep all they inherit and add to their holdings. In justice it has to be said, however, that receiving a good-sized income, without exertion on his part, is not well calculated to train a young man in foresight, caution, and sagacity in money matters.

Deplorable as this may appear from the financier's point of view, it is not the worst thing about such an arrangement as that we are considering. The really vital weakness about this plan is that the income so easily obtained and the fortune in prospect will tend almost inevitably to keep M from obtaining what is of far greater value.

Between the ages of eighteen and thirty the normal young man who is mainly on his own resources should develop initiative, courage, persistence self-reliance. He should acquire skill in some craft or profession, come to know the burdens and responsibilities of mankind, and to feel that he must do his part in the great scheme of living. He should form a sturdy and reliable character, which is worth more than any amount of riches. All this is just what the young fellow with a good-sized income which he does not earn, is not likely to do. So he fails to obtain the education of getting on to his own feet, which is of even more importance than the three R's.

A mother, who, through mistaken tenderness and solicitude, instead of letting her baby learn to creep and walk, would carry it around on a pillow until four or five years old, would stunt the child's growth. Too much money is likely to make a young man a mental and moral cripple.

Two points need to be made clear and emphatic. One has to do with the protective instinct of parents, relatives and friends, for the children and young people who are coming up. This is a most necessary trait in human nature, and in the main one of the noblest. But it can be carried too far, as is the case when it becomes a blind, unreasoning desire to spare the youngsters whatever is hard and disagreeable and make their lives all pleasure.

Money in excessive amounts is freely handed over by fond elders while they live, and too often just as foolishly left to the young people when the elders pass on. This is flying in the face of Providence, and hardly can fail of disastrous results. Whoever would do well by the young persons in whom he or she is interested, must use common sense and wisdom and not be guided by unthinking affection alone.

The other point is like this but of wider application. It is that we must get above the belief so widely held that wealth in any sum and under any circumstances is good, and that always it is great luck to receive a big legacy. In reality, whether a fortune will be

a blessing or a curse, depends on how one will react to it. Some have the strength of character to use money rightly; others—and not always those of tender years either—are soon demoralized by the idleness and luxury that money affords. Let hard thinking go into the making of every will. And let all remember that as yet, in the mind of the general public, only a beginning has been made in the posting of danger signals as to the unwise bestowal of worldly goods.

Ella M. Rogers.

Fast Turn-over.

The laziest woman in the world is the one who puts popcorn in her pancakes so they'll turn over by themselves.



New Mechanical Brain Adds and Subtracts AUTOMATICALLY

Addac

A new invention that is revolutionizing the "headwork" of figuring in stores and offices everywhere. This new kind of adding machine rivals the speed and mechanical accuracy of big. cumbersome machines selling for \$300 and more. Yet ADDAC is so compact that it can actually be stood right on a ledger page, or carried from place to place in the palm of your hand!

PRICE \$24.50 COMPLETE

At this amazing price ADDAC gives you every essential advantage of the most expensive a adding machine. Capacity \$999,999.99. Direct subtraction as well as addition. Fully guaranteed. Has a dozen uses in every store or office—balancing books, checking invoices, adding purchases, etc. Gives you absolute accuracy, saves time, and pays for itself in eliminating costly errors.

Write today for interesting folder.

Write today for interesting folder, "Faster than Fingers". Dept. T.
ADDAC CO., GRAND RAPIDS, MICH.

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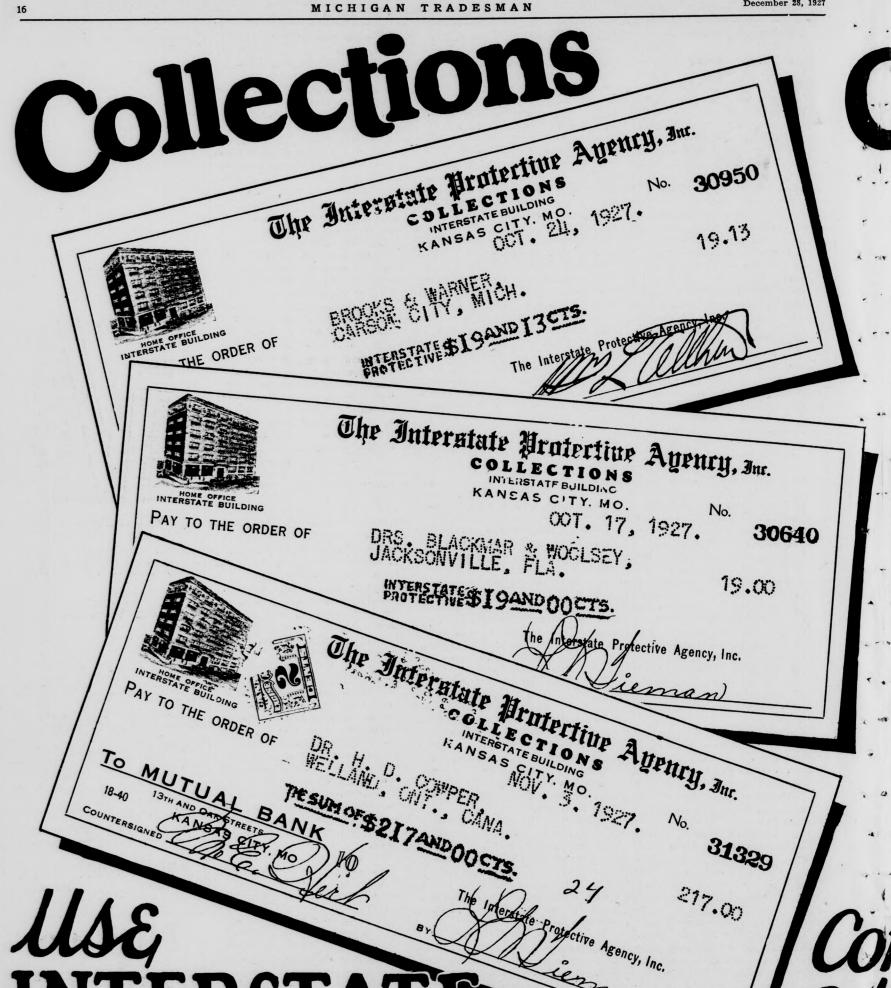
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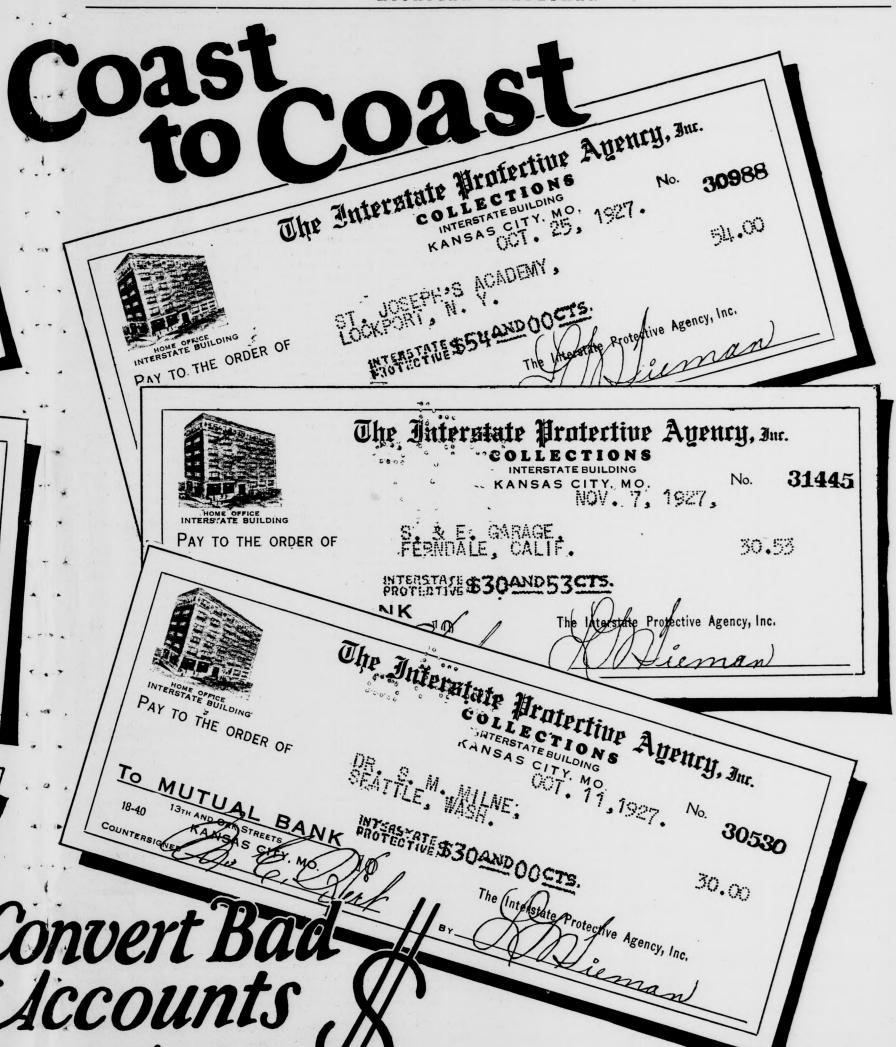
"BEST FOODS" DRESSING TRANNING'S" Bread and Butte PICKLES ALPHA BUTTER

Saralee Horse Radish

OTHER SPCIALTIES



INTERSTATI SERVICE



DRY GOODS

Michigan ReRtail Dry Goods Association President—A. K. Frandsen, Hastings. First Vice-President—J. H. Lourim,

Second Vice-President-F. H. Nissly, Secretary-Treasurer-D. W. Robinson.

Manager-Jason E. Hammond, Lansing.

Seniors' Riding Togs. Copied For Juniors.

Riding togs for juniors have grown in importance among designers. They are largely miniature copies of the habits made for grown-ups, but, of course, more simple. The coat is worn with a soft shirt or sweater, and the little trousers are held with buttoned leggings, which are replaced by boots for older children or those that belong in what are known as the junior and misses' classes. The little horsewoman invariably wears a cap, which has a visor not unlike the regulation jockey cap, but a bit more generous. Greater liberty in the selection of materials is taken in riding clothes for juniors and children, many pretty checks and small stripes being shown and the weaves being more light and soft in texture and much white.

New Denim Prices Coming.

New prices on denims for delivery during the first quarter of 1928 are now being awaited with a good deal of interest in this market but, aside from the fact that they are practically certain to come before the turn of the year, there is no telling just when the dominant factor in the industry will make its announcement. The current prices on standard denims were made about three months ago on the basis of 19 cents for 2.20-yard white backs and 171/2 cents for 2.40 double and twists, and they covered deliveries from Oct. 15 to Dec. 31. In view of the fluctuations in cotton that have taken place since that time, there is not a little speculation as to what the new prices will show when they finally come out.

Pepperell Makes Lower Prices.

Lower prices on the wide sheetings, sheets and pillow cases made by the Pepperell Manufacturing Co. were announced last week. Bleached 10.4 sheetings are in the new list at 46 cents, against a last previous price of 48 cents. Bleached sheets are priced on the basis of \$13.60 a dozen on the 81 by 90 inch size, compared with \$14.20 per dozen in the previous list. The pillow cases, bleached, are priced at \$3.51 per dozen for the 36 by 54 inch size, the last previous figure being \$3.63. Deliveries on the 9-4 brown and bleached sheetings and on the 36 by 42 inches cases will begin on Jan. 15 and continue through March. On all other goods the deliveries covered by the new prices will be January, February and March.

Cheaper Bridal Dresses Desired.

Although there is a steady all year round demand for bridal dresses of the better kind, one of the oldest firms making this type of merchandise has found that by putting in a cheaper line they are able to do more business. In New York they claim the prices range from \$25, while out of town the small shops and stores want the \$16.50

grades. The same condition holds true in the bridesmaid's frocks. Another factor that has helped along the selling of these cheaper dresses is the addition of a line of veils, caps and shawls. The bridal dresses are selling better in satins and tulle than any other materials. Pastel shades of chiffon are best sellers in the bridesmaids' dresses.

China Prices Not To Change.

Prices on imported chinaware for the 1928 season will show practically no change. Response to the new offerings, which will be made with the turn of the year, is expected to be good, particularly in the case of dinner sets. Retailers are said to be carrying light stocks, necessitating a fair amount of advance business. Bright colored decorations will be featured on much of the merchandise, the designs being developed on neutral backgrounds such as ivory. Period patterns are expected to do well. Instalment selling in china sets is on the increase. More department store are adopting the method to compete more actively with the credit establishment.

Interest in Jade Grows.

The chief feature of business in the precious stone field, which has been improving steadily during the last few weeks, is the continued growth of interest in fine jade and that increasing scarcity is by no means local is shown by a letter received by one of the bestknown jade handlers in the country from its representatives in China. This letters tells of the marked difficulty in buying fine jade in the primary markets and the higher prices that are in prospect as a result. Another feature of gems is the difficulty experienced by dealers in finding large fine sapphires and emeralds. The demand for the former shows unmistakable signs of improvement lately.

Jewelry Lines Ready.

The unprecedented business done in the last few weeks in novelty jewelry has encouraged both manufacturers and importers to prepare more diversified spring lines. These are all in readiness for display immediately after the holidays and it is believed that crystal jewelry in new Chanel interpretations will again lead. Next will the bright gold in modernistic styles that comprise sets of two or more items. Silver is expected to have a small vogue for wear with gray and black and white combinations. A reason given for expecting large spring business is that decisive color or some form of embellishment is required for use with printed silks.

Want Quick Negligee Shipments.

Doing business in negligee of late has depended almost entirely on the ability of manufacturers to supply quick replenishment of retail stocks. Due to this, supplies in first hands are considerably depleted, and last-minute orders calling for particular sizes and colors are not likely to be filled as well as buyers would like to have them While fancy negligees have been in strong demand this season, one of the features has been the steady call for novelties in corduroy robes. Shadused extensively, and with considerable success, as well as unusual colors in the plain materials. Both lined and unlined models have been sold in large

Towel Sets Sought.

Towel sets are in such demand for immediate delivery that the jobbers are being called on for new goods. This is especially true of the terry sets with embroidered designs and colorful applique work that sell for \$10.50 per dozen. Other sets wholesaling from \$7.50 per dozen and upward include towel and two wash cloths or a bath mat and towel. Included with this merchandise is a crib blanket 36 by 50 with a satine border, individually boxed and selling for \$13.50 per dozen. In all these types of goods, blue and pink are colors in demand, with jacquards and checks following.

Lace Outlook Considered Good.

The spring demand for laces is likely to show a big improvement, because of the trend to more "feminine effects" in women's attire. The new styles in the dress and underwear trades are favorable to the increased use of lace trimmings, while the merchandise is also being used to a greater degree for home decoration. Staple laces such as Alencon, Chantilly and silk types, it is figured, should do particularly well. Alencon lace has met with an active demand during the fall and supplies here and abroad are not large. Breton laces are well regarded for underwear purposes. Neutral shades rather than high colors are expected to prevali.

Record Season For Jewelry.

Indications are that the year will close with manufacturers and importers of novelty jewelry having done a record fall and holiday business. Reorders, which continue liberal, have outdistanced expectations and more than one wholesaler has found it difficult to make deliveries promptly. The demand has been more diversified than usual, covering gold and stone set effects and pearl merchandise ranging from necklaces to dress and hat ornaments. The call for the better grades has been an outstanding feature. Spring lines are being assembled and will be offered with the turn of the year.

Store Segregates Millinery.

A shop well known for its excellent millinery department, which includes hats for women of all ages and types, found it did better business by segre gating the different models. That is, all ultra-smart hats were put in one part of the room, so that the customer would not have to look at the more conservative, matronly types and possibly get the idea that the firm was a bit old-fashioned and not quite able to suit her needs either in that department or in others. Again, by keeping the matronly types apart, women who buy these styles are not apt to consider the store too "flapperish."

More Wide Sheetings Reduced.

Pacific Mills have announced lower prices on Truth wide sheetings, sheets and pillow cases for delivery during January, February and March. The

ed and printed corduroys have been new prices for bleached wide sheetings are based on 46 cents for the 10-4s. while bleached sheats are priced on the basis of \$13.60 a dozen for the 81 by 90 inch size. Pillow cases have been priced in proportion. No changes were contemplated on similar merchandise handled by Parker, Wilder & Co. and Taylor, Clapp & Beal, as these lines had not been advanced when cotton was strongly on the upgrade.

Holiday Spurt in Lingerie.

Lingerie manufacturers are being strongly pressed for deliveries for holiday selling. Orders have accumulated in notable volume, and leading firms are sold up to capacity. Particularly wanted are black georgette and crepe de chine garments, which have lately met with strong consumer favor. Dance sets and one-piece combination garments are doing particularly well, with considerable emphasis on lacetrimmed types in addition to the tailored styles. Pajamas, either alone or together with negligees, continue to receive a great deal of attention.

Millinery Designers Blamed.

In the better type stores carrying dresses and millinery buyers are complaining about the number of women who pay up to \$100 for a dress and yet begrudge spending more than \$15 for a hat. The reason for this condition, they claim, rests with the designers, who are constantly bringing out hats where the quality factor is almost negligible and the styling so simple that a customer cannot account for the difference in prices. On the other hand in the popular priced shops the \$10 and \$15 hats are selling better, buyers remark.

Cigarette "Tree" Is Offered.

A cigarette holder holder in the form of a tree is being placed on the market. The item stands about ten inches high and from the center portion project "limbs," each of which has an opening in which a cigarette may be placed. The "tree" comes in two sizes, the smaller one holding ten cigarettes and the larger one twenty. Natural and pastel finishes are available. The merchandise wholesales at \$24 per dozen for the small size, while the larger one is priced at \$36 per dozen.

Infants' Knit Goods Doing Well.

been of large volume for several weeks, Reorders for infants' knit goods have and retailers are reported to be doing excellent holiday business in the merchandise. The demand has covered a variety of items, but the bulk of the interest has been shown in knitted coats, sweaters and bootees. Much has been made of boxed sets, and these are a feature in the present consumer demand.

Advances Women's Wear Fabrics.

Price advances on women's wear fabrics for spring delivery were announced last week by the American Woolen Co. The increases range from 2½ to 7½ cents a yard and are effective on the greater portion of the women's wear lines of the company. The rises are attributed to the recent strengthening of raw wool prices.

SHOE MARKET

High Wages Maintained in Shoe Trade

When it is a question of "selling" the customer the fact that shoe prices must go higher rather than lower, as many people seem inclined to expect, it is well for the shoe merchant to have in mind, not only the facts relative to the advancing costs of hides, skins, leather and shoes, and the reasons therefor, but also some of the figures relative to the other big factor that enters into to-day's shoe prices, namely, the labor cost of shoemaking.

It is inevitable, of course, that the highly skilled labor employed in the making of shoes must receive a much higher rate of compensation to-day than prevailed in the pre-war days when shoes sold at lower prices. Wages in all industries advanced rapidly during the war and liquidation in labor, which many predicted, has up to this time been relatively insignificant. According to summary of wages and hours of labor in the shoe industry which has just been released by the Bureau of Labor Statistics, United States Department of Labor, the average full time earnings of all employes in the shoe industry per week in 1926 showed an increase of 95 per cent. over 1913 and a decrease of only 4 per cent. as compared with 1920, when the wage peak of the industry was reached.

The average earnings per hour in 1926 for males by states, all occupations in the industry combined, ranged from 47.3 cents in Minnesota to 70.1 cents in Massachusetts. The average for females ranged from 31.8 cents in Michigan to 48.1 cents in Massachusetts. These wage rates, together with the advanced prices of leather and other materials, must necessarily be reflected in the wholesale and retail prices of the finished product, and the retail price of a pair of shoes must also reflect the higher salaries paid to the retail salespeople, higher rents and other advanced costs of doing business. All of these facts may well be brought to the attention of the customer who inclined to question prevailing prices.-Shoe Retailer.

Too Many Hosiery Shades?

Despite the advance toward standardizing colors which has been made in recent years, the belief exists in certain quarters of the hosiery trade that there are still too many shades put out each season. In one instance cited it was said that a certain large full-fashioned mill had cut its color range about in half in the last few years, but that not a little money was lost every season on the shades which did not sell in a major way. It was pointed out that the average big store does not push more than twelve to fifteen shades with any regularity. The suggested cure for this condition was some kind of arrangement with retailers whereby the mills could safely reduce the number of shades in their lines.

Will Shoe Colors Repeat?

One of the big questions now in the minds of distributors of the more moderately priced lines of women's shoes

is whether colors will be as good this spring as they have been in recent seasons. The new lines are ready for salesmen to present to the trade, and wholesalers generally are awaiting their acceptance by retailers with more real anxiety than for some time. There is a belief in several quarters that honey beige, and the brown shades generally, will do well, but beyond that there is nothing to tie to. The fact that 1927 has not dealt as kindly with the women's end of the shoe trade as it might have adds to the uncertainty of what spring will produce.

Buckles Meet With Favor.

Buckles of all kinds are in demand, due to the vogue for elaborate synthetic jewelry. Manufacturers claim their biggest business is with wholesalers who are asking for fine types in pearls and crystals, or solid rhinestone effects. Colors are introduced occasionally, but only in wanted stones, such as emeralds and sapphires. For daytime wear the buckles are shown in silver and gold disks, fancy geometric designs, and, like the evening types, are made more in the clamp style than the regulation effect. Made this way, the manufacturers state they are more useful to designers, who can use them with various fabrics.

Expect Spring Hair-Bow Vogue.

A strong revival of interest in children's hair-bow ribbons is likely to be a feature of the spring demand, manufacturers said. The movement to bring back ribbons as adornment for the hair has already made considerable headway, but will show its biggest gains when the weather is favorable for going without a hat. Ribbons up to four inches wide are likely to meet with the bulk of the demand, it was added. The favored numbers are moires and satins in plaid, check and floral patterns. In general ribbon lines, manufacturers think well of medium and narrow velvets for millinery and dress trimmings. Grosgrains have not moved well lately, but are expected to do better for the spring. Spring lines will be opened generally in about a month.

Rayon and Lisle Hose Active.

In addition to the usual holiday business experienced in women's silk hosiery, there has been a big demand for men's, women's and children's stockings in both lisle and rayon mixtures. The sports themes are favored in light and dark color combinations. In the men's lines, the self stripes vie with the vivid checks and stripes and are selling about equally well. One wholesaler claims that by keeping these lisles and rayons in a separate section, retailers are able to do better business. The customer is more apt to pay closer attention to the merchandise displayed and buy more than one pair at a time.

Trend in Bags Clearer.

The lack of a definite style trend in the better bag lines is disappearing somewhat with the bringing out of sports and day time models in light weight felts and tweeds. These new bags are made in the newest shapes and include both envelope and pouch styles. The larger firms claim there

is a ready spring market for these materials, for they blend well with hats, shoes, hosiery and gloves. Manufacturers plan to feature these bags in neutral colors only. For the formal type of costume new ideas are still needed, although black antelope continues to hold sway.

Printed Velvets Are Much in Use.

Printed velvet is much liked by some of the French dressmakers, who find it charmingly adapted for use in frocks for young girls. Miler Soeurs have done an engaging frock of snowflake print velvet. A surplice line is made a feature of the blouse. It extends from a gay little bow on one shoulder to the hip on the other side, crossing the high bodice, and is fastened with a bow and long ends of the goods. This diagonal line is reversed in direction on the skirt, of which one side and the back are full, and which flares slightly at the bottom. The bodice forms a blouse effect in soft folds at the belt line. It has long, tight sleeves and is without trimming.

Color Groups For Style Show.

Three color groups will be featured at the spring fashion show of the Garment Retailers of America to be held at the Hotel Astor on Jan. 10. The groups comprise natural (gray) beige, lake or greenish blue tones and indedence (light blue) tones. This is the first time that groups of colors have been selected, individual shades having being chosen heretofore. The change was made, according to Ben H. Sisholz. Chairman of the fashion show committee, in order to afford a wider scope for style creators. It is the committee's opinion that the colors chosen show a clearly definite trend in their favor.

Big Turnover of \$22.50 Suits.

While the competition among retail units is intense, there is no mistaking the growth in sales of men's clothing to retail at \$22.50. Manufacturers selling suits direct to consumers at this price are making strong headway in the face of adverse retailing conditions generally. They are placing a large precentage of the orders the mils are receiving and are taking goods from \$1.75 to \$3 a yard, mill representatives said. It would not be surprising, it was added, if manufacturers of trademarked lines brought out suits to retail at the \$22.50 figure.

ARE YOU INTERESTED IN IMPROVING THE APPEARANCE OF YOUR STORE

We can help you. We can supply you with:

New Opera Chairs Fitting Stools Show Cases

You will always find our Findings Stock complete in staples, also latest novelty creations.

BEN KRAUSE CO.

20 Ionia Avenue GRAND RAPIDS, MICH.



TWO NEW ONES:

Style 949 — Men's autumn
Blucher Oxford, Monarch's
Calfskin, Dundee Last
(Medium balloon), Nickel
Eyeets, New pattern with
popular short ramp, inside
tap sole with fancy flange
edge and heel seat trim.
C and D widths in stock \$3.45

Style 950 — Same in Monarch's black calf ----\$3.45

"Over night Service"

Herold-Bertsch Shoe Co.

Grand Rapids, Mich.

Manufacturers of Quality Footwear since 1892.

MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE COMPANY LANSING, MICHIGAN

Prompt Adjustments

Write

L. H. BAKER, Secy-Treas. LANSING, MICH.
P. O. Box 549

RETAIL GROCER

Retail Grocers and General Merchants
Association.
President—Orla Bailey, Lansing.
Vice-Pres.—Hans Johnson, Muskegon.
Secretary—Paul Gezon, Wyoming Park.
Treasurer—F. H. Albrecht, Detroit.

Beclouding Stockturn Issue With Id otic Fallacies.

Beginning with an "expert" of National reputation, whose writings are widely quoted, and running down through other propagandists of lesser repute, concerted effort is being constantly made to promote quantity buying again in place of the hand-tomouth policy now fortunately so prevalent. One of the funniest discussions I have seen in this connection comes from a long-eared individual named Don Parker, who writes in Printer's Ink as follows:

"You pointed out that a man could make more money on \$10,000 with five turnovers because the net profit would be greater than on one turn of \$50,000. There might be something in this turnover business that I can't see after some study, but for the life of me I can't determine how you figure that a man makes more profit on five turns. With a given volume and a specific overhead the profit on each dollar of sales would be the same. If the profit were 20 per cent., he would make \$2,000 each time he turned \$10,000, and five times a year would make \$10,000. With one turn of \$50,000 and 20 per cent. profit, the money profit is also \$10,000.

Interesting, is it not Picture a grocer with \$40,000 invested in stock and think how he'd feel selling \$50,000 a year. If he could make 20 per cent. net on cost-and that suggestion seems to me to show the limits of Mr. Parker's real knowledge of any businesshe would have 10 per cent. on capital invested in stock. But doing that same business on \$10,000 stock, he would show 100 per cent. annual earnings. And, seeing it is an every day performance for a man to sell \$50,000 worth of groceries on a \$5,000 stockor less-why follow such an argument further?

But the subtle propaganda is yet to come, for Parker continues:

"The way I see the matter, many times the man with only one turnover makes the greatest profit, for he is in position to take advantage of the trade discount, which amounts to a whole lot more than bank interest. The man with one turn also has the valuable advantage of having a mass display. The success of mass displays can be appreciated when we turn to chain stores."

Surely we shall have no difficulty in recognizing the familiar talk of the old-time salesman. Only the novice will be misled by arguments against a buying policy which has promoted prosperity among retailers of late years so universally as has the handto-mouth buying now in vogue.

More helpful is a suggestion by the United States Chamber of Commerce:

"One hardware jobber was rewarded with striking success recently when he analyzed what he sold, to whom he sold and where he sold. He reduced by 20 per cent. the number of manufacturers from whom he bought and

the varieties about 30 per cent. The number of customers was reduced 56 per cent. and the territory 28 per cent. Not that he refused to sell 56 per cent. of his customers, but he ceased to solicit their business and he added a service charge to cover the cost of handling small orders.

"After one year of operation, the plan had increased net profits more than one-third and percentage to gross sales had increased two-thirds; yet he had fewer varieties, fewer customers and operated in smaller territory."

I quote this experience because it is in line with that of a successful gro-During his business life of around twenty-one years, he moved twice, each time to a smaller store. Each successive move was to a more conveniently arranged store, but always the floor space was reduced. His business first increased from \$33,000 to \$65,000 and, in his last store to \$95,000. That last figure would be around \$135,-000 on to-day's valuations. Accounts outstanding had been \$2,200 at first. They were \$6,000 in the second store and \$8,500 in the third.

But this business was not merely larger in volume. It was vastly improved in character. In the first store a large proportion of the orders was solicited. In the second, the solicited customers were not more numerous, although their aggregate purchases were somewhat larger; but within : year or two all soliciting was discontinued and the business grew because of concentrated care accorded to those who voluntarily came to buy personally or phoned their orders.

Because customers who thus voluntarily favored the store got better attention by reason of all clerks being inside, instead of some out soliciting, the grade of business was elevated to a higher and more profitable plane.

Similar improvement was wrought in the character of accounts outstanding. The \$2,200 of original total was out among folks of limited responsibility-factory workers among othersand therefore it was precarious as a resource. In the second store, the lines were drawn much more strictly. Because this was not entirely due to keen insight or foresight on the part of he grocer, it deserves special study.

The fact was that rapid increase in business after the first move, with outstandings which grew in volume quickly from \$2,200 to \$6,500, was a real strain on the capital. Credit that was offered so freely that it was difficult to carry the total made the grocer cautious and particular about whom he trusted and for how long. He scrutinized all applicants and, because he sorely needed money at all times, he became a close collector. He instituted rules and lived up to them, because he had to do that.

Business which resulted from these improved rules and methods proved so profitable that when the second move was made, the grocer was not at all embarrassed by rapid increase of total outstandings from \$6,000 to \$8,500. As tha process went on, he reasoned that conservative methods which had enabled him to handle credit when his resources were strained should be

(Continued on page 31)

KEEP THIS SALES AID WORKING ALL THE TIME.

How many of your customers come into your store with a definite grocery list? Not so many. And this is the one opportunity that a good salesman never misses—he suggests everything he can think of.

Fleischmann's Yeast is one of your staples that is hidden away in the ice box, BUT it is not forgotten as long as you keep the package display where the housewife can see it—it is a silent salesman that works and you know it is the sales you MAKE that count, after all.

Thousands and thousands of people all over the country are adding Fleischmann's Yeast to their diet—and they will come to your store for their supply of yast if you let them know you have it.

FLEISCHMANN'S YEAST Service

Don't Say Bread

-Say

HOLSUM

M.J.DARK & SONS

GRAND RAPIDS, MICHIGAN

Direct carload receivers of UNIFRUIT BANANAS SUNKIST ~ FANCY NAVEL ORANGES

and all Seasonable Fruit and Vegetables

The World wants "PUTNAM CANDIES"

During 1927 we have made large shipments, some over 8000 lbs. each, and all unsolicited orders to:

SIDNEY, Australia ALEXANDRIA, Egypt HONOLULU, Hawaii

WELLINGTON, New Zealand MANILA, Philippine Islands AMSTERDAM, Holland

We also received enquiries for our products from, Stockholm, Sweden; Bombay, India; Shanghai, China; Hamburg, Germany; Osaka, Japan; London, England; St. Johns, Newfoundland; San German, Porto Rico; and many others.

Putnam Factory

Grand Rapids, Mich.

MEAT DEALER

Are People Eating Less Meat or Not?

We occasionally hear statements made in the market by wholesalers and retailers of meat that people are eating less all the time. This is hardly borne out by statistics on the amount produced and consumed in the United States. Figures for last year show that more meat was consumed during 1926 than ever before. Of course, population was greater during that period than ever before, and so consumption on a per capita basis means more to those studying the situation.

The consumption during 1926 per person was one hundred and forty-two and eight-tenths pounds of beef, pork, veal, lamb, mutton and goat meat besides about thirteen and a half pounds of lard. Only seven years out of the last twenty found more meat consumed in the United States, and only three of these years were during the past fifteen.

Some retailers who have been in business for a long time refer to the "good old days" when people bought meat in large quantities compared with their small purchases of to-day. Conditions have changed, without doubt, in this respect, especially with the advent of more condensed living quarters in big cities. But the chief cause of complaint on the part of retailers is more due to a change in buying and place of consumption than in the amount consumed. Far greater quantities of meat are sold through delicatessen stores to-day than even one decade ago, and vastly more than twenty years back.

Broadly speaking, this change in buying in favor of prepared meats has escaped the vigilance of retail meat dealers as the term retail meat dealer is usually understood. The expansion in the business of wholesale manufacturers of prepared meats has been largely through delicatessen dealers, and it must be obvious to any one that the meat sold in these places does not go through retail meat shops.

Another feature of meat consumption, as well as marketing, in large cities is the quantity consumed in restaurants, hotels, clubs, etc. Thousands of big city residents eat only one meal a day at home, except on Sundays and holidays. With the growth of these cities and necessity for residents to live further away from their work the number eating out increases. While many full course dinners are served at noon, the more usual thing for workers is to partake of lunches, including sandwiches. Here, again, we find a broadening outlet for prepared meats, usually of high quality and tastefully cooked and served.

Pork, Veal, Lamb and Mutton.

Regardless of the fact that beef has held a rather strong price position for some time this has not been a bad year for consumers with respect to meat. Most retailers say their profits on beef sales have not been up to the average this year, because they have not been able to get prices at retail proportionally as high as the wholesale market. This has undoubtedly been true in many instances if we are

to consider profits obtained on a lower wholesale market as indicative of stable marketing conditions and if we are to take all markets together. This indicates that consumers have been getting somewhat the better of the bargain, even though many may feel they are paying enough now. With pork, veal, lamb and mutton it is a different story as far as high prices are concerned. Mutton sold wholesale a year ago at about the same prices as it sells for to-day, which was about half of what lamb cost. Lamb sold three to four dollars a hundred pounds higher a year ago, which amounted to over 10 per cent. Veal sold slightly lower, though like the present supply vealers made up the bulk, and sales were less than a dollar a hundred pounds lower on the average. As many know, vealers are the younger and higher qualitied part of the calf supply. Cuts from hogs usually sold fresh were, roughly, from two to five dollars a hundred pounds higher a year ago, while smoked hams sold from five to six dollars a hundred higher, and bacon from two to three dollars for choice quality and from five to six for good grade. The difference on pork prices serves to neutralize beef values and lambs, used liberally by large city dwellers, are on the favorable side of the consumer ledger. Taken all in all, consumers' meat bills should not be any higher this year than last. Pork, veal and lamb quality is averaging high at the present time, and there should be no complaint on that score if ordinary care is taken in buying. At this time of year lambs are apt to run a little heavy, but most of these heavier carcasses and the cuts from them are of excellent qual-Legs weighing around eight pounds or so can usually be bought for a lower price than legs weighing five and a half to six, but just as good. The same holds true with other heavy

Hides, Pelts and Furs.

Carrer N. 0
Green, No. 214
Green, No. 2
Cured, No. 2 16
Cured, No. 2 16 Calfskin, Green, No. 1 16
Calfskin, Green, No. 2 1416
Calfskin, Cured, No. 1 17
Calfskin, Cured, No. 2 151/2
Horse, No. 1 500
Horse, No. 2 3.00
Pelts.
Lambs 50@1.25
Shearlings 25@1.00
Tallow.
Prime 07
No. 1 07
No. 2 06
Wool.
Unwashed, medium @33
Unwashed, rejects@25
Unwashed, fine@30
Fox.
No. 1 Large\$15.00
No. 1 Medium12.00
No. 1 Small 10.00
Skunk.
No. 1\$2.00
No. 2 1.50
No. 3 1.00
No. 450
Congratulations.

Congratulations are due E. A. Stowe and his Michigan Tradesman on the completion of forty-four years of that interesting weekly and the handsome and meaty souvenir issue commemorating that event—a hundred and forty-eight pages full of reminiscences on the last business half century of Grand Rapids and Michigan.—Butchers Advocate.

Uncle Jake says-



satisfaction or your

money is refunded.

"Some mighty poor Trotting horses have made a record when their gait was changed to pacing."

Quite frequently we run across a retailer who tells us, that by switching to

K V P DELICATESSEN PAPER

for the protection of meats, etc., he has materially increased his business.

Our Research Department has unearthed some things pertaining to packaging that may help you. Ask us and they will come to you without charge.

KALAMAZOO VEGETABLE PARCHMENT CO., KALAMAZOO, MICH., U. S. A.

Dutch Tea Rusk

the toast Supreme

baked of finest flour, fresh eggs whole milk, pure malt

MICHIGAN TEA RUSK CO. HOLLAND, MICH.





Valley City Milling Co. Established 43 Years

GRAND RAPIDS, MICHIGAN

HARDWARE

Michigan Retail Hardware Association.
President—C. L. Glasgow, Nashville.
Vice-Pres.—Herman Dignan, Owosso.
Secretary—A. J. Scott, Marine City.
Treasurer—William Moore, Detroit.

How To Draw Profit From the Lessons of 1927.

Written for the Tradesman.

With the old year drawing to a close, the wide-awake hardware dealer will find it worth while to take a few minutes, or as much longer as he can spare, to look back over the year's experiences. There is a great deal of profit to be drawn from such a survey of the year's work.

You may conduct this mental survey right now, when 1927 is passing out. You may conduct it a little later, after you have finished stock-taking. But whenever you take time to look back and study the year's experience, you will find such study immensely profitable. Not merely can you draw added profit from your gains, but you can even draw profit from mistakes and losses.

Then, too, in the light of your experience in 1927 you can shape intelligent and practical plans for your business in 1928. What you have done successfully in 1927 will point the way to what you should do in the coming year. On the other hand your remembered mistakes should serve to warn you against pitfalls you must henceforth avoid.

One of the worst things that ever happened to the American business man was the highly inflated war-time "prosperity." That prosperity, and the bland assumption that it would last forever, bred careless and slipshod habits of doing business.

On the other hand, for those who survived its grim experiences, the postwar slump has proven excellent discipline. There is encouragement for business men generally in the fact that so many enterprises have struggled through to solid ground. That fact demonstrates that American business is basically sound in its methods, and that Americans can readily adapt themselves to swiftly changing and unprecedented conditions.

We have now entered an era of keen competition. In such an era, the well-managed business is the business that is going to survive and grow to larger proportions. There is room for much enterprise, but there is no room for careless or slipshod methods.

There is a prevalent feeling that it costs too much to do business; that the overhead is far to heavy. The day has gone by when the average merchant aimed to cut his expenses to the irreducible minimum, regardless of the efficiency of his store services. Departure from the "purely cheap" standard of doing business dates from the realization that mere cheapness can be expensive; that good display windows and up to date fixtures have advertising value that makes them worth while: and that a wide-awake salesman who earns his wage is worth three or four times as much as a lackadaisical clerk who can be secured for next to noth-

But with this realization has come

the tendency to swing too far in the opposite direction; to spend money regardless of value received on the theory that mere spending is the key to business-getting; to assume that because a salesman demands a high salary, such a salesman is necessarily a business getter; that because a new-fangled piece of store-equipment runs up into a lot of money, it is necessarily worth while. This generously optimistic tendency on the part of American merchants explains how so many swindling schemes achieve a measure of success for their promoters before they are chronicled in the Realm of Rascality.

A great essential of business management is to scrutinize the value you are getting for the money you spend—preferably before you spend it. And in this connection, now is the time to look back over the past year and carefully weight the success of the various "stunts" you tried or were induced to try. Some, after such retrospective scrutiny, you will find it worth while to repeat. And against others, and stunts of similar type you will wisely erect the conspicuous warning sign, "Never Again!"

Check up on the results you are getting in every department of your store. You will find many ways in which, without detracting from the efficiency of your business organization, you can clip your outgo or increase your income.

It will pay you to look about your business for leaks. The apparently smallest leaks sometimes prove the most costly; simply because they are disregarded for a long time, where a big leak would receive prompt attention.

Advertising is a great business-getter. Also, it can become an expensive and profitless sink-hole. Watch your advertising. Study the advertising done in 1927. Did it get the results you had a right to expect? If not, why not? Could the situation be met by improving the quality of your advertising? Could you make it more sincere, more effective?

There is a venerable axiom that "Advertising pays." That axiom has been the curse of most retail advertisers. They have taken it for granted that all they had to do in order to build up a successful business was to buy space in the local newspapers and fill it with their advertising "copy." They have failed to realize that the axiom should properly read, "Good advertising pays;" and that in advertising, as in many other matters, quantity is sometimes less important then quality.

A certain merchant in my town has often talked to me about his advertising; asked me how this or that advertising struck me; wanted to know if I saw any room for improvement.

This merchant has been advertising for many years. He is, I consider, the best advertiser in this town. I told him so. "You turn out good, readable, attractive copy—the sort of stuff that catches folks' attention and interests them without upsetting their nerves. Isn't it paying you?"

"Of course it's paying me," the merchant returned. "But I want to imWe can give you service on Cel - O - Glass

We carry a complete stock

Foster, Stevens & Co. Founded 1837

GRAND RAPIDS

61-63 Commerce Ave., S.W.

MICHIGAN

WHOLESALE HARDWARE

Grand Rapids Store Fixture Co.

7 N. IONIA AVE.

N. FREEMAN, Mgr.

STORE FIXTURES - NEW AND USED

Show cases, wall cases, restaurant supplies, scales, cash registers, and office furniture.

Call 67143 or write

THE BEST THREE

AMSTERDAM BROOMS
PRIZE White Swan Gold Bond

AMSTERDAM BROOM COMPANY

41-55 Brookside Avenue,

Amsterdam, N. Y.

BROWN & SEHLER COMPANY

Automobile Tires and Tubes
Automobile Accessories
Garage Equipment
Radio Sets
Radio Equipment

Harness, Horse Collars

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

GRAND RAPIDS, MICHIGAN

Michigan Hardware Co.

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

3

Wholesalers of Shelf Hardware, Sporting Goods and

Fishing Tackle

prove it so that it will bring still better results. I'm always trying to think up ways to turn out better copy; and, sometimes, it fairly seems as if I'm making no progress whatever."

That is the spirit which should actuate the retail advertiser if he is to get real results.

Take time, now, to dispassionately study your methods of advertising. Go over the scrap book containing the clipped advertisements of the past year. Or, if you don't keep a scrap book, start one-this merchant I refer to found such a scrap-book immensely helpful. Study each advertisement. How could this or that advertisement be improved? What changes in makeup would render your advertising more effective? What suggestions has your trade paper to offer in regard to advertising display? Have you ever tried to get suggestions from your salespeople? Have you any systematic method of noting down and saving for future use the bright ideas that from time to time occur to you?

A good many such questions will suggest themselves to you. See if you can't draw profit from them in more efficient advertising methods.

The same general principles apply to window display. Ask yourself whether you don't, at times, allow your displays to become careless and perfunctory. A slipshod display may be a liability instead of an asset. Every display should sell merchandise; or, at least, bring prospective buyers into the store. Display your goods in the windows, and inside the store, in such a way that the customer will at least be brought constantly closer to the buying point. Emphasize everything that attracts him; eliminate everything that repels him.

What applies to newspaper advertising and window display applies also to interior arrangement and interior display. Have all three elements coordinated to the one great end of helping to sell goods.

Study, too, how you may handle your window display and newspaper advertising with the minimum of physical effort. In some stores the writing of the advertising copy is a hurry-up task rushed through in the last few minutes before the forms close. In other stores, this work is fitted into the time that can best be spared from the ordinary routine of business; and so scheduled that there is plenty of time for the advertisement to be properly set up and the proofs properly corrected. The same contrast of methods is found in regard to window display: in some stores a display is hastily thrown together without preliminary planning; in others every display is intelligently and carefully put together, with an eye to the results the window trimmer wants to produce.

Look back over the years, analyze your own past display methods, and see if you can improve them.

In hardware retailing, buying is an important factor. To sell things right, you must first buy right. One wideawake retailer sums up his buying policy in these terse words:

"Figure out as closely as you can what your public will buy in a season and then buy just half that much, but keep track of it and order again when you get low. You will find it prevents overstocks, cuts costs, reduces obligations, and that you will be able to sell lower and make more profit."

On the other hand it is possible to be too cautious. Merchants there are whose one conception of cautious buying is a flat refusal to buy anything. Whereas the good buyer studies his retail trade, tries to understand what it will call for, and buys to meet a shrewdly anticipated demand.

The dealer who buys to skimpily is every day turning away unsatisfied customers. The man who gets their money is the man who has what they want when they want it.

So it will pay the hardware dealer in his review of his 1927 business to scrutinize his buying methods with very great care; while guarding against the danger of overloading, he should make an intelligent understanding of his customers' needs and probable demands his guide in buying.

Study your buying experiences of the past year? Could you have done better here or there? Could you have improved your methods of keeping tab on market prices? Is there any more efficient way of keeping a close watch on the stock, and guaging the probable demands in certain lines? Have you taken efficient precautions against being "just sold out" of any line? Your past year's experience will very likely indicate where you can improve your

On the other hand, it will pay, also, to check up your selling methods. The work of your salespeople is perhaps the most vital element in your business. All the advantages of shrewd buying and intelligent newspaper advertising and window display can be lost by bungling behind the counter.

Are you allowing yourself to get rusty in the selling end? Are your helpers developing their selling capacity? Have you any systematic methods of training them to do better work? Do you encourage them to study the goods? Do you teach them how to handle difficult customers?

Impress on every member of your staff the fact that his position and his future prosperity is linked with the prosperity of your store. Get your salespeople away from the idea that they are working for you; get into their minds the idea that they are working with you and for themselves. Study the lessons of 1927 with an eye to improving your selling methods in Victor Lauriston.

Antelope Bags Again Lead.

The demand for handbags for holiday selling has continued brisk. Most manufacturers have been successful in clearing their stocks and are now engaged in preparing their Spring lines, which will be shown early next month. The indications are that antelope will again be favored in dressy bags. The merchandise, however, will be developed in sports colors rather than black. The new lines will feature both underarm and pouch shapes, with some attention also being given backstrap models.



FAVORITE TEA in ½ lb. lead packages is a strictly 1st May Picking and is one of the very highest grades sold in the U. S. If this Tea is not sold in your city, exclusive sale may be arranged by addressing

DELBERT F. HELMER 337-39 Summer Ave., N. W. GRAND RAPIDS, MICH.

WILLETT-CHULSKI & Co. INVESTMENT BANKERS Listed and Unlisted Securities. 933-934 Michigan Trust Bldg. GRAND RAPIDS, MICHIGAN



VITAMINE FOODS MAKE VIGOROUS **DOGS**

Imperial Cod Liver Oil Foods for Dogs & Foxes are a balanced or Dogs & Foxes are a balanced ration supplying the necessary Vitamins so essential to healthy growth and freedom from disease. Imperial Dog & Fox Biscuits are not hard. It is not necessary to soak them in liquids as they are readily broken up as they are readily broken up by small Dogs and Puppies. All Dogs and Foxes relish and thrive on these crisp tasty Biscuits. A trial will convince you.

You can Buy them at

Van Driele & Co. GRAND RAPIDS, MICH.

Distributors

Ge Bott's Kream FrydKaKes

DECIDEDLY BETTER

Grand Rapids Cream Fried Cake Co. Grand Rapids, Mich,

Ship By Associated Truck

GRAND RAPIDS, LANSING and DETROIT.
Every Load Insured. Phone 55505

COCOA DROSTE'S CHOCOLATE

Imported Canned Vegetables Brussel Sprouts and French Beans HARRY MEYER, Distributor 816-820 Logan St., S. E. GRAND RAPIDS, MICHIGAN

OFFICE SUPPLY COMPANY GRAND RAPIDS, MICHIGAN

PERSONAL SERVICE

Gives you better results. Our mov-ing and storage rates are very reasonable. Every load insured.

BOMERS and WOLTJER Sherman and 1019 Baxter Sts. GRAND RAPIDS, MICH.

Est. 1912

15 YEARS OF SERVICE QUAKER RESTAURANT

THE HOME OF PURE FOOD 318 Monroe Ave.

Grand Rapids

Michigan



J. CLAUDE YOUDAN

ATTORNEY AND COUNSELOR

Special attention given creditors proceedings, compositions, receiverships, bankruptcy and corporate matters.

Business Address:
433 Kelsey Office Building,
GRAND RAPIDS, MICHIGAN

Henry Smith FLORALCo., Inc. 52 Monroe Avenue

GRAND RAPIDS Phone 9-3281

Phone 61366 IOHN L. LYNCH SALES CO. SPECIAL SALE EXPERTS
Expert Advertising
Expert Mrechandising 209-210-211 Murray Bldg. GRAND RAPIDS, MICHIGAN

Link, Petter & Company Investment Bankers

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

Expert Chemical Service Products Analyzed and Duplicated Process Developed and Improved Consultation and Research

The Industrial Laboratories, Inc. 127 Commerce Ave. Phone 65497 Grand Rapids, Mich.

TER MOLEN & HART

SPRINGS; Office Chair, Coil, Baby Jumper, General Assortment.

Successors to Foster Stevens Tin Shop, GRAND RAPIDS, MICHIGAN

HOTEL DEPARTMENT

Incidents of Three Day Trip To San

Incidents of Three Day Trip To San Diego.

Los Angeles, Dec. 24—Being a high salaried newspaper correspondent and having friends who delight in whisking you away for a 300 or 400 mile hike every week end really has an attractiveness not enjoyed by some of these \$10,000 per week movie shieks.

Here we are on a three day trip to

Here we are on a three day trip to San Diego and Tijuana—the latter just over the border in Mexico—in a high-powered car, with a ranchman as guide and highways unequalled. My host says that having "logged" the poin highways until there is nothing main highways until there is nothing new under the sun for him to vision, he is going to do a little of the high-way and byway stuff for our mutual benefit.

Thus through this urge for penetration into the new areas—great stretch-es of heretofore inaccessible beauty and historical interest—he kindly pre-sented to our view and it made us all feel that it is a pleasure to participate in a surprise party, surrounded by such environment.

such environment.

I think Los Angeles can safely challenge the world with her offerings in the scenic line, without greater effort than observing same. En route we visit the wonderful Orange County Grove, where many state societies hold their annual picnics and find jolly parties enjoying themselves in the open, to the scenic embellishment of green lawns, luxurious foliage and beautiful flowers, notwithstanding the fact that Father Juniper Berry, or otherwise, a confirmed prognosticator, otherwise, a confirmed prognosticator, has handed out the tip that there is to be a real wintry day, with the ther-mometer hanging around the early fifties, which, however, does not ma-terialize. The weather, in fact, is all to the good.

We stop briefly at the mission of San Juan Capistrano, where there is al-ways something to interest one. It is located sixty miles South of Los Angeles, but of all the available Cal-ifornia missions seems to be the most attractive for tourists, and many natives make it their goal for Sunday and holiday journeys. It was founded in 1776, the year of our Independence, has borne the wear and tear of earth-quakes, weather and erosion, but is quakes, weather and erosion, but is still attractive, with its long rows of beautiful arches, its ivy clad stone walls, its lovely garden of old fashioned flowers, its fountained bell court and the wonderful gold-covered altar which stands in the oldest church building in California. The Mission maintains a museum of historic objects—documents, vestments, pictures and old mission branding irons tools etc. old mission branding irons, tools, etc. Among the pictures are some of great antiquity, hence interesting.

But this is a tour of exploration and of of inspection. We dodge in and not of inspection. We dodge in and out, leaving the main highway for awhile, then returning, with a view of the Pacific Ocean at almost every

In passing I almost forgot to mention San Gabriel, the "Home of the Mission Play," which is given in a \$650,000 playhouse, located on the picturesque garden tract, once a part of the cactus-walled compound of old San Gabriel Mission. On this tract also is the world famous San Gabriel Grape Vine, parent of all California grapes, planted in the eighteenth century. The Mission play has given a greater number of performances in one place than any other play, not excepting those of Shakespeare. Visitors come from all over the world to see this play, which, in importance, competes with the Passion Play at Oberamergau.

We dip into San Clemente and re-In passing I almost forgot to men-

We dip into San Clemente and re-fill the inner man with a delectable luncheon at the beautiful Spanish club house, spend a little time on the "lanai" or what we would have called the "piazza" in boyhood's happy days up-

on the farm, and let our vision rest upon the town and the beautiful road-way leading to the hotel, with its wealth of foliage and flowers. San Clemente came into life in the Mission days, but it has been much exploited more recently and hence has been modernized, though by a wise provision of its founders, all buildings erected are of the Spanish type, with red-tiled roofs, a wonder in attractive-

San Diego looks good to us for a night control, but we spend the late afternoon and part of the evening in "doing the town," as it were. Of course, this is one of the numerous "first' cities of California, the claim being made that Juan Cabrillo gave it the "once over" in 1542, but I balked at the statement that Juan C. Fremont at the statement that John C. Fremont first raised the American flag on California soil here, having recently visited Monterey and heard the same accusation there.

But we visit the celebrated Balboa park, a 1400 acre tract right in the heart of the city and the scene of the California-Panama exposition held at the time of the opening of the great canal. It is said that the most comprehensive zoological garden in the United States is established here. The grounds are beautiful and magnificent Spanish buildings house museums of art, natural history, Indian and Oriental relics. Inside the grounds is a mammoth pipe organ which supplies melody, without cost, to the army of visitors constantly in evidence there, for San Diego has an enviable reputation as an all-year-round resort for tourists. A dance at the famous Cor-onado Beach Hotel completed the

day's dissipation.

Tijuana is about fifteen miles from
San Diego, just across the border of Old Mexico, reached by a well-traveled road, and is attractive to many in that a great quantity of "tot gut" is that a great quantity of "rot gut" is purveyed there daily and gambling and horse racing, more or less "legiti-mate" attract thousands of would-be sports within its confines. We were sports within its confines. We were through with it before we reached it and after a brief inspection of our belongings by Uncle Sam's official "smeller" made a re-entry to the land of the free and home of the brave. It was then that our host suggested a side trip to Bankhead Springs, forty miles away, hid in the innermost depths of the Coast range of mountains a most delightful place, after we got to

a most delightful place, after we got to it. We headed right into a bunch of excitement created by the discovery, on the very day of our arrival, of a large assortment of Indian relics, consisting of fine pottery and other articles in a wonderful state of preserva tion. An expert on such relics had just arrived at the hotel where we put up for the night, and proved most interesting as a conveyor of facts and traditions, and I regret my inability to repeat them in detail. Maybe my readers will have interest in a very brief resume of what he had to offer

which was:

"Up in Wyoming a medicine man in a tribe of Indians there had a vision many years ago that great rains would fall, flooding all the lowlands, drowning the white men, and that the forests and plains of the West would be ests and plains of the West would be taken back by the Indians. He preachtaken back by the Indians. He preached this to his tribe, declaring that the buffalo and antelope would again roam the plains in great herds and life would again be like that lived by their forefathers. He instituted a ghost dance and the Indians became wildly excited over their prospects. This story also spread to other tribes, who also began to hold ghost dances and plan for this wonderful future. Finally the talk reached the Chemy Jieve tribe then living along the Colorado river in the low lands of the Imperial Valley desert. Their medicine men Valley desert. Their medicine men urged them to prepare for the big deluge for they knew how the Colorado spreads in flood time.

"We are always mindful of our responsibility to the public and are in full appreciation of the esteem its generous patronage implies."

HOTEL ROWE

Grand Rapids, Michigan. ERNEST W. NEIR, Manager.

MORTON HOTEL

Grand Rapids' Newest Hotel

400 Baths

400 Rooms

RATES \$2.50 and up per day.

MAN IS KNOWN BY THE COMPANY HE KEEPS"

That is why LEADERS of Business and Society make their head-quarters at the

PANTLIND HOTEL

"An entire city block of Hospitality" GRAND RAPIDS, MICH. Rooms \$2.25 and up.

Sandwich Shop



Warm Friend Tavern Holland, Mich.

140 comfortable and clean rooms. Popular Dutch Grill with reasonable prices. Always a room for the Com-

E. L. LELAND, Mgr.



WESTERN HOTEL

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

NEW BURDICK

KALAMAZOO, MICHIGAN
In the Very Heart of the City
Fireproof Construction
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 OLDS

LANSING

300 Rooms 300 Baths

Absolutely Fireproof

Moderate Rates

Under the Direction of the Continental-Leland Corp.

GEORGE L. CROCKER. Manager.

Wolverine Hotel

BOYNE CITY, MICHIGAN
Proof—60 rooms. THE LEAD.
COMMERCIAL AND RESORT
TEL. American Plan, \$4.00 and
European Plan, \$1.50 and up.
Open the year around.

CUSHMAN HOTEL

PETOSKEY, MICHIGAN

The best is none too good for a tired Commercial Traveler.

Try the CUSHMAN on your next trip and you will feel right at home.

Columbia Hotel **KALAMAZOO**

Good Place To Tie To

Four Flags Hotel Niles, Michigan

80 Rooms-50 Baths 30 Rooms with Private Toilets TERENCE M. CONNELL, Mgr.

Occidental Hotel

FIRE PROOF FIRE PROOF
CENTRALLY LOCATED
Rates \$1.50 and up
EDWART R. SWETT, Mgr.
skegon -:- Michigan

HOTEL GARY

GARY, IND.

Holden operated

400 Rooms from \$2. Everything
modern. One of the best hotels in
Indiana. Stop over night with us
en route to Chicago. You will like
it. C. L. HOLDEN, Mgr.

HOTEL KERNS

LARGEST HOTEL IN LANSING

300 Rooms With or Without Bath Popular Priced Cafeteria in Con-nection. Rates \$1.56 up.

E. S. RICHARDSON, Proprietor

"Their best potters were set to work to make vessels to hold food. Ollas (large jars) by the hundreds were made and other vessels turned out. Also tools for tilling the soil were prepared and finally the tribe was ready for the expected flood. The ollas and other vessels were filled with grain and other foodstuffs that would keep and the majority of the tribe started Westward toward the higher country.

"They crossed the Imperial Desert and finally reached these rocky hills. Here they believed would be the lim.t of the flood, for beyond what is now known as Bankhead Springs, no white men lived on the desert side of the mountains. As you know, these hills were formed for the most part by great boulders heaped one upon the other, forming natural caves that gave the red men shelter and formed fortresses in case of attack by hostile people. In many of the niches between and under the rocks they hid their ollas and other vessels filled with grain and roots against the time when the flood came.

"This country was hot, there was little water or vegetation and life here became a problem, as food was very scarce. Soon the small life fell before the hunders and when the food problem became acute, many of the more venturesome decided to return toward their old home and stay until the flood started. The first parties were soon followed by the more timid and within a short time practically all had returned to the banks of the Colorado, leaving their food caches behind, for they expected to rush back when the waters came up. However, the flood never came, the Indians did not return, which accounts for the discovery of pottery and tools."

The country around Bankhead Springs is most picturesque, being dotted with small mountains of boulders of curious shapes and formations. Here is a natural rock bridge close to the main highway. It stands fifty feet above the ground and the span is fully thirty feet long. A huge shaft of granite four feet square and about thirty feet high stands on end between two boulders directly under the arch. One can crawl and walk around the base and under the edge of the adjoining rocks. The rocky hills are full of miniature caves where the Indians dwelt. Some of the caverns have Indian picture writings on the ceilings, done in colored pigments. Protected from the weather, this writing has endured throughout the years and in some of the caverns is very distinct.

A comfortable hotel at Bankhead Springs made our over night stay a most delightful one and the next morning we left for Los Angeles with a feeling of accomplishment in the exploration field.

The report of the Postmaster General contains the suggestion that private postal cards, furnished without expense to the Government, be placed on the same basis as those prepared by Uncle Sam—transmitted through the mail at one cent each, which is as it should be. But he is wonderfully silent on the question of transmitting newspapers and periodicals, wich are our greatest educational forces, at a lower rate of postage, which would be a real reform in postal methods. To be sure there are numberless questionable, if not immoral publications which should be excluded from the mails altogether, but legitimate newspapers and magazines should be encouraged in their efforts to extend their fields of usefulness, by a radical reduction in postage costs. What if the postal service continually shows a deficit in operation? It is the only governmental institution which performs a real service for the public, should be kept up to the highest standard, no matter what the cost, and the difference made up by a reduction on the Government pay-roll, which to-day is scandalous,

and Congress knows this to be true.

If the United States to-day, according to the annual report of the Federal Department of Commerce, there are now more than 22,000,000 automobiles in use in this country, and almost 4,000 privately owned airplanes—that is, airplanes for personal use, something like the owner uses the

average motor car.

Thirty years ago multitudes rode behind horses and upon bicycles, but only a handful of people had motor vehicles, and at frequent intervals many of these machines refused to go. Yet the horse and bicycle were already started on their way out and the automobile was well on the way in. Something very similar to that of thirty years ago is happening now. Airplane factories are swamped with orders. There are at present 8,300 miles of airways and when spring next rolls around this mileage will exceed 12,000,

around this mileage will exceed 12,000, and there are also a thousand airports, with others being established.

The day of the air flivver in every back yard hasn't dawned as yet, but who is going to dispute the fact that it is near at hand? Anyone who reads the signs of activity in the skies and on the ground surely must realize that it is approaching rapidly.

California school authorities are not favorable to the employment of married women teachers in public schools, a position which may have to be receded from ere long, for the reason that each year shows an increase in the number of business women who have already embraced matrimony, and the question as to whether a woman will choose between marriage and a business career, or combine them, while much discussed, will probably not be disposed of soon, that is, so long as present social conditions pre-

There was a time when the majority view of both marriage and a career would have been considered impossible and preposterous, but this is not true at present. Times are changing, and regardless of what a business career may do to the time-honored institution of the old-time home, there will be an endless number of women who will not only marry but will enter into, or continue in business, and time only will demonstrate whether a combination of the two institutions will successfully end.

According to a ruling of the U. S. Supreme Court occupants of a motor vehicle which goes upon a railroad track at a crossing take their lives in their hands. Trains have the right of way and are not responsible for the death or injury of persons being hit.

For years several states have been trying to pass laws prohibiting anyone driving a car from crossing railroad tracks without first coming to a dead stop, but legislators have leaned to the opinion that such an enactment would release railroad companies from responsibility in case of accident. Now that this legal point has been practically settled, it will be in order to protect motorists against themselves, which will undoubtedly reduce the number of casualties from this source.

Over in Germany the bootlegger gets the limit of the law without bickering or delay, and the limit is the sky. This is accounted for from the fact that the Teuton is a stickler for law observance. Further, Germany does not attempt that which would be impossible—forcing her people to drink nothing except water.

An interesting situation in Los Angeles, or so far as that is concerned, California in general, is the matter of auto bus transportation. This city is, however, the hub of this enterprise. Busses leaving Los Angeles daily for all parts of California, Oregon and

Washington, as well as for all parts of the East. You can take busses for as far East as New York City, there are several lines to Chicago and St. Louis, via Salt Lake, Denver and as far South as Dallas and New Orleans. Between here and San Francisco competing lines make the distance, 480 miles, in fourteen hours, and in addition other conveniences, supply buffet din-ing service. It is estimated that be-tween here and Salt Lake City, the bus lines break 50-50 with the railroads, at a transportation charge of one-half that made by the rail lines. When the highways are in prime condition the bus passenger is recipient of thrills in mountain climbing not enjoyed by the rail passenger, and there are practically no casualties. Time tables are so arranged that you may stop over at a comfortable hotel, at prearranged reasonable charges, and this enables one to view the unusual scenery en route. Railroad representatives are inclined to scoff at this class of competition, but shortly they will realize that so far as the tourist is concerned, if he does not drive his own car, a very large per-centage of them will avail themselves of bus facilities, not only from an economical standpoint, but for the sensation of diversified entertainment is thus provided. So great has been the demand for this particular type of equipment, many Eastern manufacturers are arranging to build busses here, to keep up with the mand, but for economic reasons also.

Los Angeles and its wonderful suburbs are certainly assuming a holiday aspect. Out here home owners expend a great deal of energy in preparing their lawns for the mid-winter holiday season, rather than May Day. The foliage is overwhelming, the poinsetta is now at its very best, geraniums, wisteria are everywhere in evidence, while the rose tree is certainly striving its best to add to the ensemble. Pasadena, a few miles away, is already making preparations for its rose carnival which this year is carded for January second. During the period of cold and blizzards a few hundred miles East, while in some localities in Southern California the thermometer was dangerously close to the freezing point, Los Angeles kept well within the safety zone with a minimum temperature of 41. While hotel men are complaining generally because of a dearth of tourist trade, the general opinion is that this is largely due to the comparatively moderate weather in the Middle States, but that the recent cold snap will incline summerweights in this direction. At Pershing Square, the Plaza and many of the parks the world-savers are still in the majority, but one notices a considerable sprinkling of topcoats and high shoes which are always indicative of the unsophisticated transient.

Gabby Gleanings From Grand Rapids.

Frank S. Verbeck.

Grand Rapids, Dec. 27 — Benj. Adams succeeds A. N. Borden as traveling salesman for Foster, Stevens & Co. Mr. Adams is a son of J. L. Adams, the White Cloud hardware dealer

Charles W. Garfield and wife left to-day for De Land, Florida, where they will spend the winter

they will spend the winter.

Arthur N. Borden, who recently retired from the National Brass Co. to take a position as traveling representative for Foster Stevens & Co., has severed his connection with that house to take a traveling position with the Grand Rapids Hardware Co. He will cover Pennsylvania and the Southern States.

Five New Readers of Tradesman.

The following new subscriptions have been received during the past week:

J. B. Sperry & Co., Port Huron.

W. A. Studley, Grand Rapids.Powers Grocery, Cloverdale.L. L. Perry, Morenci.A. Van Dyke, Niles.

HOTEL FAIRBAIRN

Columbia at John R. Sts. Detroit 200 Rooms with Lavatory 31.50, \$1.75, \$2.00 100 Rooms with Lavatory and Toilet \$2.25 100 Rooms with Private Bath \$2.50, \$3.00 Rates by the Week or Month "A HOME AWAY FROM HOME"

CODY HOTEL

GRAND RAPIDS
RATES—\$1.50 up without bath.
\$2.50 up with bath.
CAFETERIA IN CONNECTION



FOR 'The original patrol' YOUR PROTECTION

SARLES

MERCHANTS' POLICE

and
INSPECTION SERVICE
The Original Patrol in Uniform.
Under Police Supervision.

401 Michigan Trust Bldg.
PHONES—5-4528, if no response 8-6813
Associated With
UNITED DETECTIVE AGENCY

Sand Lime Brick

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

Brick is Everlasting

GRANDE BRICK CO. Grand Rapids.

SAGINAW BRICK CO. Saginaw.

Hodenpyl Hardy Securities Corporation

Getting the most out of your investments requires a broad knowledge of securities and how to use them best for your own purposes.

Our service, based on long experience, is yours for the asking. We handle only the best in investments.

231 So. La Salle Street Chicago

New York Jackson Grand Rapids

DRUGS

Michigan Board of Pharmacy. President—James E. Way, Jackson. Vice-President—J. C. Dykema, Grand apids. Rapids, Director—H. H. Hoffman, Lansing.

Michigan State Pharmaceutical Association.

President-J. Howard Hurd, Flint. Vice-President-J. M. Ciechanowski,

Secretary—R. A. Turrell, Croswell. Treasurer—L. V. Middleton, Grand Rapids.

Prescription End of a Small Town Pharmacy.

One will find upon enquiry that the prescription end of the average county town drug store is practically nil. One will soon ascertain that the doctor of the town dispenses his own tablets and fluid medicines. Occasionally, however, some outsider, who is staying in the town, will bring in a city prescription to be filled. It is then an uncertainty whether it can be filled.

Perhaps days will go by without the druggist even seeing a prescription. As drugs and chemicals go into the making of the prescription-pray tell, how can a druggist make any money as a professional dealer in these commodities, if he is not given a chance to dispose of them? Of course, the small country drug store has not the stock of a city one. Nevertheless, if the doctor does not give the druggist what is due him, the druggist must create and push the sale of drugs and chemicals independent of the doctor. This does not necessarily mean that he has to counter-prescribe. On the other hand he would be justifiable in doing so because the doctor dispenses, and "what is sauce for the goose is also sauce for the gander."

Let us analyze the situation concerning the doctor. He is not altogether to blame. If he is a young practising physician, who has graduated from a medical college where Materia Medica and Pharmacy are talked of, he is perhaps merely following in the footsteps of his predecessor. If, on the other hand, he is an old gentleman, the old fashioned country doctor, then there is little hopes of getting any prescription work from him. This is because of the distance the doctor has to travel in the country to see his patients. He, of course, naturally will carry with him what he will prescribe. Then again, perhaps the druggist has not got what the doctor wants. Often times the druggist becomes lazy and does not care to maintain a stock sufficient to put up the average prescription.

But with the younger physician of the small country town it is somewhat different. If the druggist or pharmacist can convince him it is not at all necessary for him to carry a whole drug store in his office, and see to it that he will take care of the doctor's wants; it would go a long way in righting the situation for the druggist.

To accomplish this the druggist must "stand in right" with the doctor or doctors. He must cultivate the habit of catering to them. He must forget all about the city experiences with the busy practitioner. The druggist can accomplish this by keeping up with the latest therapeutic agents put up and discussing these with the doctor. He should maintain a complete up-to-date drug catalog service, so that anything the doctor may want can be located and ordered without delay. Just as the mail order houses cater to the country folks, so do the drug mail order houses cater to the country doctor. Of course we all know what the class of medicine is, but they get the business. There also reputable pharmaceutical houses who sell to the druggist and also to the doctor without recognizing the druggists. In this connection the druggist will do wise to shift his business to other houses who will give him credit when the doctor buys direct.

Another thing, give the doctor a monthly charged account, and list each item with the "over the counter price" and then extend them with the discount to the doctor. This will show the doctor that it pays to try the druggist It is the confidence of the country physician that the druggist wants and once obtained the rest is easy. Human nature is the same among the medical profession as it is with others-it is natural to travel the road of least resistance.

The doctor, especially the young, will gradually throw business the druggist's way from time to time-things perhaps not so profitable or pleasant, but which help in the course of time in building up a good business with the doctor and strong friendship. But it will do no good to keep harping on the evil of his dispensing his own medicine. Fout where these articles can be pur-As constant dropping wears away the chapted the cheapest and from the most away the dispensing evil.

his order for them, thus making 10 per cent, or so without any trouble.

So much with the situation with the doctor. Let us think over the possibilities which the druggist has of selling drugs and chemicals. Aside from the patent medicines which he sells just what are some of the ways he can use to advance the sale of drugs and chemicals.

Perhaps the first and foremost method is to manufacture. The druggist surely is better equipped in knowledge and resources than the free lance manufacturer who invades the drug field but for a short while. Who is better situated as to time to manufacture than the country druggist and the list of articles he can put up under his own name or not is legion. Cough syrups, headache tablets, corn remedies, hand lotions and a host of others he could easily manufacture and push. In this way he could eliminate keeping dozens of the same kind of article on his shelf. Of course, he must use judgment and salesmanship.

This may be the age of the "drugless drug store," but if we look into the situation we will find that there are more herbs sold and chemicals used now than ever before. The patent medicine and cosmetic manufacture has monopolized the drug markets from their sources. With oil of peppermint used in everything from the manufacture of menthol to chewing gum, one can see the reason why it is so expensive for the druggist to make up his essence of peppermint and hence his rhubarb and soda mixture. So the druggist is content to buy and sell someone else's stuff and he must take the consequences.

The second way in which the druggist can increase his output of drugs and chemicals such as paris green, arsenate of lead, copper sulphate, etc., is by selling these to the farmer. Even in this field, the druggist has let it slide from him, until now everyone else concerned tries and does sell these drug store articles. Whereas, if it was handled rightly the profits would justify keeping the business in the confines of the druggist. The way to go about this business is to first find stone, so can constant catering wear reliable chemical firms. This can be done by taking a subscription to the The druggist could find out what drug and chemical weeklies. Then size bottles the doctor wants and get drug and chemical weeklies. Then

quoting your price and enclosing a postal for their return order. In this way you can estimate how much of each chemical you will need and turn over to the chemical firm the names of the farmers wanting large shipments. Even if you make only a cent a pound on a barrel of copper sulphate, it is good for a turn-over order.

Lastly we come to the last way of disposing of drugs and chemicals. And this is to counter-prescribe. There are of course, lots who discourage this method, but it seems only fair provided it is correctly done. For instance, if an elderly gentleman comes in and wants something for his rheumatism. The druggist is justified in putting up some cinchophen capsules and marking the directions on the label, and incidently selling his customer some Celestins Vichy or Sodium Phosphate Effervescent. Bearing in mind that everyone who catches a cold will not run to the doctor, but to the druggist first. In this case the druggist could recommend his favorite cough remedy and sell some U.S.P., or N.F., galenical such as Camphorated Oil or Unguentum Sinapis. This is entirely within the reach of every druggist if he but use his common sense.

In conclusion: The druggist has simply got to know his business. This applies not only in the small country town but the cities as well. The drug business is surely slipping to the manufacturers who in turn are seemingly trying to make the druggists believe they are protecting him as to the resale price of their stuff. But, like the general public, the druggists do not realize what power they have, and a large percentage of drug evils is due to themselves. The small town druggist or pharmacist should manufacture for himself wherever possible in small amounts, thereby cutting down his overhead. If the personality of the druggist amounts to much, and we are told it is one of his greatest assets, he will use it in compounding and pushing his own home made remedies.

We hear so much these days of controlled merchandise. The druggist has controlled merchandise, but has made a fool of himself in not controlling it-whisky. Again he is to blame for so many people getting in on his profits.

W. H. McEvoy, Ph. G.



Caffeine in Drinks.

A recent study made by the Bureau of Chemistry of the United States Department of Agriculture, includes the following paragraph on beverages containing caffeine:

"The 'stimulant type' of beverage contains caffeine which is either added as such or in the form of cocoa, tea, or coffee. When caffeine is added as such the quantity is usually 0.5 grain or less per bottle or glass. When added in the form of coffee, tea, or cocoa, the quantity is frequently greater than 0.5 grain per bottle or glass. A beverage containing added caffeine in a quantity sufficient to cause injury to health is adulterated under the Federal food and drugs act. The Bureau of Chemistry has made no announcement concerning the quantity of caffeine which is considered harmful. The Bureau holds that beverages not sold under distinctive names and which contain added caffeine should bear a plain and conspicuous statement of the presence of the added caffeine, as for example, 'Caffeinated ginger ale.'"

Quick Turnover Versus Profitable Turnover.

"Quick turnover" as a panacea for trade evils has been challenged in some quarters. One of the arguments urged against it is that the rapid turnover policy tends to make the merchant specialize in articles on which competition is greatest and profits smallest as against more slowly moving goods that are more profitable to handle.

In other words, why specialize in cut rate goods? Most any neighborhood druggist can select from his own stock articles which have merit, which are not "cut" because not aggressively advertised, and he can do a more profitable business with them than he can with many "cut-price" articles in the sale of which competition is keen.

Direct advertising among his customers, good salesmanship, and cooperation from the manufacturer will help him to turn the idea into money in the cash register.

New Kind of Candy.

For a long time it has been known that if the astringent qualities of unripe persimmons could be removed they could be made the basis of a new candy industry, especially in the Southern state where this fruit abounds. This can now be done by means of a chemical preparation which releases cream of tartar, always an essential of candy making. Sufficient sugar is then added to make a sweet paste, from which a delicious chocolatecoated confection is made without leaving any trace of the astringent qualities in the persimmons. Methods of preserving the candy have been developed and it is planned to gather the fruit and manufacture the candy on a

Castile Soap Liquid Shampoo.

The following formula is taken from the New Standard Formulary:

White Castile Soap	. 1	oz.
Potassium Carbonate	1	dr.
Borax	2	dr.
Cologne Water	. 2	oz.
Bay Rum	2	oz.
Water, to make	.32	oz.

D'ssolve the soap in the water by the aid of heat, occasionally replacing water lost by evaporation, in the solution dissolve the borax and potassium carbonate, then add the cologne water and bay rum, and filter.

No Use For Mirror.

Teacher-Surely you know what the word "mirror" means, Tommy. After you've washed, what do you look at to see if your face is clean?

Tommy-The towel, sir-

WHOLESALE DRUG PRICE CURRENT

WHOLESAI	LE DRUG PRICE	CURRENT
Prices quoted are	nominal, based on marke	t the day of issue.
Acids	Cotton Seed 1 35@1 50	Belladonna @1 44
Boric (Powd.) - 121/20 20	Cubebs 6 50@6 75	Benzoin @2 28
Boric (Xtal) 15 @ 25 Carbolic 38 @ 44	Eigeron 7 50@7 75 Eucalyptus 1 25@1 50	Buchu @2 16
Citric 53 @ 70 Muriatic 34 @ 8	Hemlock, pure 2 00@2 25 Juniper Berries_ 4 50@4 75 Juniper Wood _ 1 50@1 75	Cantharadies @2 52 Capsicum @2 28
Nitric 9 0 15	Juniper - Wood _ 1 50@1 75	Catechu
Oxalic 1642@ 25 Sulphuric 342@ 8	Lard, extra 1 55@1 65 Lard, No. 1 1 25@1 40 Lavender Flow 6 00@6 25	Colchicum @1 80
Tartaric 50 0 60	Lavender Flow 6 00@6 25 Lavender Gar'n_ 85@1 20	Cubebs @2 76 Digitalis @2 04
Ammonia	Lavender Flow - 000 2 20 Lemon - 4 00@4 25 Linseed, raw, bbl. @ 78 Linseed, boiled, bbl. @ 81 Linseed, bld. cog 82 1 11	Gentian @1 35
Water, 26 deg. 06 @ 16	Linseed, boiled, bbl. @ 81	Guaiac, Ammon. @2 04
Water, 18 deg 0540 13 Water, 14 deg 0440 11	Linseed, raw, less 85@ 98	Iodine @1 25
Carbonate 20 @ 25 Chloride (Gran. 09 @ 20	Mustard, artifil. oz. @ 35 Neatsfoot 1 25@1 25	Iron, Clo @1 56
omoride (dram. 05 C 20	Linseed, bld. less 88@1 01 Linseed, raw, less 85@ 98 Mustard, artifil. oz. @ 35 Olive, pure 4 00@5 00 Olive, Malaga, vellow 9 85@3 25	Gualac, Ammon.
Balsams		Nux Vomica @1 80 Opium @5 40
Copaiba 1 00@1 25 Fir (Canada) 2 75@3 00	Olive, Malaga,	Opium, Camp @1 44
Fir (Canada) 2 75@3 00 Fir (Oregon) 65@1 00 Peru 3 00@3 25 Folu 2 00@2 25	green 2 85@3 25 Orange, Sweet _ 5 00@5 25	Rhubarb @1 92
Tolu 2 00@2 25	Origanum, pure	
	Pennyroyal 3 25@3 50 Pennyroyal 5 50@5 70	Paints
Barks Cassia (ordinary) 25@ 30	Rose, pure 13 50@14 00	Lead, red dry 1314@1334
Cassia (ordinary) 250 30 Cassia (Salgon) 500 60 Sassafras (pw. 50c) 50 Soap Cut (powd.)	Sandelwood, E.	Lead, white dry 134@134
Soap Cut (powd.)	I 10 50@10 75 Sassafras, true 1 75@2 00	Ochre, yellow bbl. 0 21/2
35c 20@ 30	Sassafras, arti'l 75@1 00	Ochre, yellow less 30 6
Berries	Sperm 1 50@1 75	Red Venet'n Eng. 40 8
Subeh Berries	Tar USP 7 00@7 25	Whiting, bbl 0 446
Fish @ 25	Sandelwood, E. I	Whiting 540 1
Cubeb — @1 00 Fish — 25 Juniper 11@ 20 Prickly Ash @ 75		Lead, red dry13\(\frac{1}{4}\) @13\(\frac{3}{4}\) Lead, white dry 13\(\frac{1}{4}\) @13\(\frac{3}{4}\) Lead, white oil13\(\frac{4}{4}\) @13\(\frac{3}{4}\) Ochre, yellow bbl.
	leaf 6 00@6 25 Wintergreen, sweet	
Extracts	birch 3 00@3 25 Wintergreen, art 75@1 00 Worm Seed 6 00@6 25 Wormwood _ 15 00@15 25	Miscellaneous
Licorice, powd 600 70	Worm Seed 6 00@6 25	Acetanalid 57@ 75
Flowers	Wormwood 15 00@15 25	Alum powd. and
Arnica 1 75@1 85		ground 09@ 15
Arnica 1 75@1 85 Chamomile (Ged.)	Potassium Bicarbonate 35@ 40	Bismuth, Subni-
	Bichromate 15@ 25	Borax xtal or
Gums	Bicarbonate	powdered 6½@ 15 Cantharades, po. 1 50@2 00 Calomel 2 72@2 82
Gums Acacia, 1st 500 55 Acacia, 2nd 450 50 Acacia, Sorts 200 25 Acacia, Powdered 350 35 Aloes (Barb Pow) 250 35 Aloes (Soc. Pow) 650 70 Asafoetida 500 60 Pow 7501 00 Camphor 850 90 Guaiac 80 Guaiac , pow'd 81 Gusino 2125	Chlorate, gran'd 23@ 30 Chlorate, powd.	Calomel 2 72@2 82 Capsicum, pow'd 35@ 40 Carmine 7 00@7 50
Acacia, Sorts 20@ 25	or Xtal 16@ 25	Carmine 7 00@7 50
Aloes (Barb Pow) 25@ 35	Iodide 4 36@4 55	Cassia Buds 35@ 40 Cloves
Aloes (Cape Pow.) 25@ 35 Aloes (Soc. Pow.) 65@ 70	Permanganate 20@ 30 Prussiate, yellow 40@ 50	Chalk Prepared 140 16 Chloroform 530 60
Asafoetida 50@ 60	Prussiate, red _ @ 70	Chloral Hydrate 1 20@1 50
Camphor 85@ 90	Surpliate 350 40	Cocaine 12 85@13 50 Cocoa Butter 70@ 90 Corks, list, less 40-10% Copperas 24@ 10 Copperas, Powd. 4@ 10 Corrosive Sublm 2 25@2 30 Cream Tester 25%
Guaiac, pow'd @ 90	Roots	Corks, list, less_ 40-10% Copperas 234@ 10
Xino @1 25 Xino, powdered @1 20	Alkanet 20@ 25	Copperas, Powd. 40 10
Guaiac, pow'd 90 Kino 90 Guaiac, pow'd 90 Cino, powdered 91 Gyrrh 97 Gyrrh 98 Gyrrh 98 Guyrrh 98 Guyrr	Calamus 35@ 75	Cream Tartar 35@ 45
pium, powd. 19 65@19 92	Elecampane, pwd. 25@ 30 Gentian, powd 20@ 30	Dextrine 60 15
Shellac 65@ 80	Ginger, African,	Dover's Powder 4 00@4 50 Emery, All Nos. 10@ 15
Shellac 75@ 90	powdered 30@ 35 Ginger, Jamaica 60@ 65 Ginger, Jamaica,	Emery, Powdered @ 15
Fragacanth1 75@2 25	powdered 45@ 50	Epsom Salts, less 3% 0 10
7 30	powdered 45@ 50 Goldenseal, pow. @8 00 Ipecac, powd @6 00	Corrosive Sublm 2 25@2 30 Cream Tartar _ 35@ 45 Cuttle bone _ 40@ 50 Dextrine _ 6@ 15 Dover's Powder 4 00@4 50 Emery, All Nos. 10@ 15 Emery, All Nos. 10@ 15 Epsom Salts, less 3¾ @ 10 Ergot, powdered _ @2 50 Flake, White _ 15@ 20 Formaldehyde, lb. 12¼ @30 Gelatine _ 80@ 90 Glassware, less 55%. Glassware, full case 60%. Glauber Salts, bbl. @02¼
Insecticides	Licorice 35@ 40	Formaldehyde, lb. 124 @30 Gelatine 80@ 90
Arsenic 08@ 20	Ipecac, powd.	Glassware, less 55%.
Arsenic 08@ 20 Blue Vitriol, bbl. @ 07 Blue Vitriol, less 08@ 15 Bordea. Mix Dry 13@ 22	Rhubarb, powd 35@ 40	Glauber Salts, bbl. @021/2 Glauber Salts less 04@ 10
Hellebore, White	reosinwood, powd. W 10	Glue, Brown 21@ 30
Hellebore, White powdered 18@ 30 nsect Powder 35@ 45 lead Arsenate Po. 14½@26	Sarsaparina, nonu.	Glue, Brown Grd 150 20 Glue, Whte 2740 35 Glue, white grd. 250 35 Glycerine 280 48
ead Arsenate Po. 14% 026	Sarsaparilla Mexican, Glycerine 32@ 52	Glue, white grd. 250 35
Dry @ 23	Squills nowdered 700 80	Glycerine 28@ 48 Hops 75@ 95 Iodine 6 45@7 00
Paris Green 220 32	Sarsaparilla Mexican, Glycerine 32@ 52 Squills 35@ 40 Squills powdered 70@ 80 Tumeric, powd 20@ 25 Valerian, powd 21 00	
Leaves	valerian, powd @1 00	Lead Acetate 20@ 20
uchu @1 00	Seeds	Lead Acetate _ 20@ 20 Mace @1 50 Mace, powdered _ @1 60 Menthol 7 50@ 8 00 Morphine _ 12 83@13 98
Buchu @1 00 Buchu, powdered @1 10 Buge, Bulk 25@ 20	Anise @ 35	Menthol 7 50@8 00 Morphine 12 83@13 98
tage, Bulk \$50 30 age, ¼ loose 45 age, powdered 6 35 enna, Alex 500 75 enna, Thn. pow. 300 35 Jva Ursi 200 35	Anise powdered 35 40 40 Bird, 1s 13 60 16 Caraway, Po. 30 25 60 30 Cardamon 3 25 60 3 50 Corlander pow. 30 20 20 25 25 25 25 25 25 25 25 25 25 25 25 25	Nux Vomica 0 30 Nux Vomica, pow. 150 25
enna, Alex 500 75	Canary 100 16	Pepper, black, pow 50@ 60
Iva Ursi 200 35	Cardamon 3 25@3 50	Pitch, Burgudry 200 25
	Dill 15@ 20	Quassia 12@ 15 Quinine, 5 oz. cans @ 59
Olls	Figure 11 050 50	Pepper, black, pow 50@ 60 Pepper, White, pw. 65@ 75 Pitch, Burgudry 20@ 25 Quassla 12@ 15 Quinine, 5 oz. cans 6 59 Rochelle Salts _ 31@ 40 Sacharine _ 2 60@ 2 75 Salt Peter _ 11@ 22 Seidlitz Mixture 30@ 40 Soap, green _ 15@ 30 Soap mott cast 2 5
Ilmonds, Bitter, true 7 5007 15 Ilmonds, Bitter, artificial 3 0003 25	Fehnell 250 50 50 56 56 56 56 56 56 56 56 56 56 56 56 56	Salt Peter 110 22
artificial 2 0003 95	Hemp 80 15	Soap, green 150 30
lmonds, Sweet,	Mustard, vellow 170 25	Soap mott cast @ 25
Artheral 3 00073 25 almonds, Sweet, true 1 5001 80 almonds, Sweet, imitation 1 0001 25 amber, crude 1 2501 50 amber, rectified 1 5001 75 amise 1 4001 60	Mustard, black 20@ 25	Soap, white castile
imitation 1 00@1 25		Case @15 00 Soap, white castile less, per bar @1 60 Soda Ash 3@ 10 Soda Picarboate 214@ 10
mber, rectified 1 50@1 75	Rape 15@ 20 Sabadilla 60@ 70 Sunflower 11½@ 15	Soda Ash 3@ 10 Soda Bicarbonate 34@ 10
Inise 1 40@1 60 ergamont 9 00@9 25 ajeput 1 50@1 75 assia 3 50@3 75 astor 1 45@1 70	Sunflower 1114 0 15	Soda Bicarbonate 340 10 Soda, Sal 0240 08
assia 1 50@1 75	Worm, American 30@ 40 Worm, Levant _ 5 25@5 40	Spirits Camphor @1 20 Sulphur, roll 314 @ 10 Sulphur, Subl 414 @ 10
astor 1 45@1 70		Sulphur, Subl 4140 10

Happy New Year

The same old words in the same old way

and for the past fifty-four years we have wished you the same and at this time we take occasion to thank you for the volume of business given us in the past and hope you will continue to do the same during 1928 and may the coming year be very successful for you.

Hazeltine & Perkins Drug Company 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.

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DECLINED

		AMN	NON	AII			
Arc	tic.	10 oz.	. 3	dz.	CS.	3	75
		16 oz.					
		32 oz.					
One	ker	36, 1	2 0	Z C	250	3	85
Qua	iker,	30, 1	2 0	. .	ase		00
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AXLE	GREASE
~~	GILL NO.

48.	1 1	D				
24.	3 1	b			_ 6	00
10	lb.	pails,	per	doz.	8	50
15	lb.	pails,	per	doz.	11	95
25	lb.	pails,	per	doz.	19	.15

BAKING POWDERS

Arctic, 1 oz. tumbler 1	
Queen Flake, 16 oz., dz 2	2
Royal, 10c, doz	9
Royal, 6 oz., do 2	7
Royal, 12 oz., doz 5	20
Royal, 5 lb31	2
Rocket, 16 oz., doz 1	2

K. C. Brand

Per case
10c size, 4 doz 8 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, 1/2 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.



BLUING The Original Condensed

oz., 4 dz. cs. 3 00 oz., 3 dz. cs. 3 75

BREAKFAST FOODS

	Kellog	g's	BLS	nas.		
Corn	Flak	es.	No.	136	2	8
Corn	Flak	es.	No.	124	2	5
Corn	Flake	es.	No.	102	2	0
Pep.	No.	224			2	7
Pep.	No.	202			1	7
Krun	bles.	No	. 424		3	ď
Bran	Flak	es,	No.	624	2	2
-		-			•	

Post's Brands.

Grape-Nuts, 24s	3	3
Grape-Nuts, 100s	2	k
Instant Postum, No. 8	5	4
Instant Postum, No. 9	5	0
Instant Postum, No. 10	4	5
Postum Cereal, No. 0	2	2
Postum Cereal, No. 1	2	7
Post Toasties, 36s	2	5
Post Toasties, 24s	2	1
Post's Bran, 24s	2	7

BROOMS

Jewell, doz	5 5
Standard Parlor, 23 lb.	8 :
Fancy Parlor, 23 lb	9 :
Ex Fancy Parlor 25 lb.	9 7
Ex. Fcy. Parlor 26 lb. 1	10
Toy	1 1
Whisk, No. 3	2 1

	BR	US	HE	5		
	S	cr	ub			
Solid	Back,	8	in.		1	1
Solid	Back,	1	in.		1	-
	od End				1	2

	-	
Stove		
Shaker	1	80
No. 50		
Peerless		
Shoe		
No. 4-0	2	25
No. 20		
BUTTER COLOR		

Dandelion _____ 2 85

CANDLES	
Electric Light, 40 lbs.	12.
Plumber, 40 lbs	12.
Paraffine, 6s	144
Paraffine, 12s	144
Wicking	40
Tudor, 6s, per box	30

CANNED FRUIT	
Apples, 3 lb. Standard 1	50
Apples. No. 10 5 15@5	75
Apples, No. 10 5 15@5 Apple Sauce, No. 10 8	00
Apricots No 1 1 75002	00
Apricots, No. 2 8	00
Apricots, No. 21/4 3 4002	90
Apricots, No. 2 3 400 Apricots, No. 10 8 50011	. 00
Blackberries, No. 10	
Blueber's, No. 2 2 00002	75
Blueberries, No. 10 12	50
Cherries, No. 2	75
Cherries, No. 21/2	
Cherries, No. 10 14	00
Loganberries, No. 2 1	00
Loganberries, No. 10 10	
Peaches, No. 1 1 50@1	10
Peaches, No. 2	75
Peaches, No. 2 Mich Peaches, 2½ Cal. 3 000	20
Peaches, 21/2 Cal. 3 000	50
Peaches, 10, Mich 8	75
Pineapple, 2 sli.	40
Pineapple, 10 cru	15
Pears, No. 2	50
Diuma No. 2 2 40@2	50
Diums No. 214	90
Pagabarries No 2 hlk 1	25
Doonb's Red No 10 12	50
Raspb's Black,	-
No 10	00
No. 10 Rhubarb, No. 10 4 75@5	50
Strawberries, No. 10 12	60
Direct Dolling and as	10070

CANNED FISH

Clam Ch'der, 101/2 oz. 1 3
Claim Ch der, 20 12 2 5
Clam Ch., No. 3 3 5
Clams Steamed, No. 1 4 V
Clama Mincad, No. 1 3 2
Finnan Haddie, 10 oz. 3
Clam Bouillon, 7 oz. 2
Clam Boullion, 1 02 2
Chicken Haddie, No. 1 2
Fish Flakes, small 1 Cod Fish Cake, 10 oz. 1
Cod Fish Cake 10 oz. 1 2
Cove Oysters, 5 oz 1 Lobster, No. 4, Star 2
Cove Oysters, 5 02 1
Lobster, No. 4, Star 2
Shrimp, 1, wet 2 2
Shrimp, 1, wet 2 1 Sard's, 1/4 Oil, Key 6 1
Sardines, 1/2 Smoked 6 7
Sardines, & Shionog 9
Salmon, Warrens, 1/2 2
Salmon, Red Alaska 3
Salmon, Red Alaska 3 Salmon, Med. Alaska 2 S
Salmon, Pink Alaska 1
Sardines, Im. 14, ea. 100
Sardines, III. 74, ea. 100
Sardines, Im., 1/2, ea.
Sardines, Cal 1 65@1
Tune 14 Alhocore
Tune 1/a Curtis doz 2 2
Tuna, 1/2s, Curtis, doz. 3
Tuna, 728, Curus, dos. 5
Tuna, 1s. Curtis, doz. 7

CANNED MEAT

Bacon, Med. Beechnut	8	2
Bacon, Lge. Beechnut	5	4
Beef, No. 1, Corned	8	1
Beef, No. 1, Roast	3	1
Beef, No. 21/2, Qua. sli.	1	1
Beef, 3½ oz. Qua. sli.	2	0
Beef, 4 oz., Qua. sli.	2	2
Beef, No. 1, B'nut, sli.	ā	5
Beefsteak & Onions, s	3	4
Chili Con Ca., 1s 1 35@	1	2
Deviled Ham, 4s	2	2
Deviled Ham, 1/28	3	6
Hamburg Steak &	-	
Onions, No. 1	3	1
Potted Beef, 4 oz	ī	ī
Potted Meat, & Libby	59	î
Potted Meat, 1/2 Libby	92	f
Potted Meat, 72 Libby	92	

Dakeu Dealls		
Campbells, 1c free 5	1	15
Quaker, 18 oz	_	90
Fremont, No. 2	1	10
Snider, No. 1		95
Snider, No. 2	1	25
Van Camp, small		85
Van Camp, Med	1	15

CANNED VEGETARIES

٠				 V	
		Aspara	agus.		
No.	1,	Green	tips	 3	1

No. 21/2, Large Green 4
W. Beans, cut 2 1 45@1
W. Beans. 10 7
Green Beans, 2s 1 45@2
Green Beans, 10s @7
L. Beans, 2 gr. 1 35@2
Lima Beans, 2s, Soaked 1
Red Kid, No. 21
Beets, No. 2, Wh. 1 1902
Beets, No. 2, cut 1 10@1
Beets, No. 3, cut 1
Corn, No. 2, stan 1 Corn, Ex. stan. No. 2 1
Corn, Ex. stan. No. s 1
Corn, No. 2, Fan. 1 80@2 Corn, No. 10 8 00@10
Hominy, No .3 1 00@1
Okra, No. 2, whole 2
Okra, No. 2, cut 1
Dehydrated Veg. Soup
Dehydrated Potatoes, lb.
Mushrooms, Hotels
Mushrooms, Choice, 8 oz.
Mushrooms, Sur Extra
Peas, No. 2, E. J 1
Peas. No. 2. Sift.

Peas, No. 2, E. J	-
Peas, No. 2, Sift,	
June1	85
Peas. No. 2, Ex. Sift.	
E. J2	25
Peas, Ex. Fine, French	25
Pumpkin, No. 8 1 85@1	-
Pumpkin, No	75
Pumpkin, No. 10 4 00@4	10
Pimentos, 4, each 120	14
Pimentoes 16. each	27
Sw't Potatoes, No. 21/2 2	25
SW L POLALOGE, No. 278	50
Sauerkraut, No.3 1 35@1	
Succotash, No. 2 1 65@2	50
Succotash, No. 2, glass 2	80
Succotasti, 110, -	25
Spinach, No. 1	90
Spinach, No. 3 2 2502	50
Spireuch, No. 10_ 6 50@7	00
Spiratell, 110. 102 1 90@1	80
Tomatoes, No. 2 1 20@1	
Tomatoes, No. 3, 1 90@2	29
Tomatoes, No. 10 08	

CATSUP.

B-nut, small 1
Lily of Valley, 14 oz 2
Lilly of Valley, 14 oans 1
Lily of Valley, 1/2 pint 1
Paramount, 24, 88 1
Paramount, 24, 168 - 2
Demomount Cal 15
raramount, our 1
Sniders, 8 oz.
Sniders, 16 02
Quaker. 8 oz 1
Quaker, 10 oz 1
Quaker, 14 oz1
Quaker, 14 0s. Class 19
Quaker, Gallon Glass 12
Quaker, Gallon Tin 8

CHILI SAUCE

Snider, 16 oz	3	3
Snider, 8 oz Lilly Valley, 8 oz	2	2
Lilly Valley, 14 os	8	2

OYSTER COCKTAIL Sniders, 16 oz. _____ 3 30 Sniders, 8 oz. ____ 2 30

CHEESE.

Roquefort	55
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 Daisies	31
Longhorn	32
Michigan Daisy	30
Sap Sago	38
Brick	28
Brick	20

CH	HEWING GUM.
Adams	Black Jack
	Bloodherry
Adams	Dentyne
Adams	Calif Fruit
Adams	Sen Sen

Beeman's Pepsin	65
Beechnut Wintergreen_	
Beechnut Peppermint -	
Beechnut Spearmint	
Doublemint	65
Peppermint, Wrigleys	65
Spearmint, Wrgileys	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
Chocolate Apples	00
Pastelles, No. 112	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	
Bons	00
7 oz. Rose Tin Bon	
Bons 9	00
13 oz. Creme De Cara-	
13 UZ, Creme De Cara	20
que13	80
1/2 lb. Rosaces 7	80
1 lb. Pastelles 3	40
Langues De Chats 4	80

CHOCOLATE. Baker, Caracas, 1/8 --- 37 Baker, Caracas, 1/8 --- 35

COCOANUT

15 lb. case, \(\frac{1}{2} \text{s} \)	15	1b.	case,	168	and	148	41
	15 15	lb.	case,	148 148			4

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



COFFEE ROASTED

Menose	69
Liberty 2	7
Quaker4	1
	39
	17
Reno 3	6
	10
Royal Club	

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

M. Y., per	100	-	12
Frank's 50 Hummel's			

CONI	DENSE	MILK	
Leader, Eagle, 4	4 doz.	7	0

MILK COMPOUND Hebe, Tall, 4 doz. __ 4 50 Hebe, Baby, 8 do. __ 4 40 Carolene, Tall, 4 doz.3 80 Carolene, Baby ____ 3 50

EVAPORATED MILK Quaker, Tall, 4 doz.__ 4 80 Quaker, Baby, 8 doz. 4 70

Quaker, Daby, o doz.	-	ы
Quaker, Gallon, ½ doz.	4	ľ
Carnation, Tall, 4 doz.	5	
Carnation, Baby, 8 dz.	5	ľ
Oatman's Dundee, Tall		
Oatman's D'dee, Baby	5	
Every Day, Tall	5	
Every Day, Baby		
Pet, Tall		
Pet, Baby, 8 oz		
Borden's Tall		
Borden's Baby		
Van Camp, Tall		
Van Camp. Baby		

CONFECTIONERY

	Stick	C	and	y	Pa	ils
Stan	dard					16
	Sugar				4	20
	Stick					

Wilked Candy	
Kindergarten	- 17
X. L. O	12
Paris Creams	_ 17
Francisco Charalatas	

	5 lb. Boxes
Bittersweets,	Ass'ted 1 75
Choc Marshm	allow Dp 1 70
Milk Chocolat	
Nibble Sticks	1 85
No. 12. Choc.,	
Chocolate Nu	
Magnolia Cho	c 1 25

Gum Drops Pails Anise _____

		nge G				
Fa	vori	te or, Bo				18
		Loz	enge		Pa	ila
A.	A.	Pep.	Loz	enges	17	!

A. A. Pink Lozenges 16 A. A. Choc. Lozenges 16 Motto Hearts ______ 19 Malted Milk Lozenges 21

Hard Goods	Pa
Lemon Drops	
O. F. Horehound dps.	
Anise Squares	
Peanut Squares	
Horehound Tablets	

Cough Drops

	F	ackag	e G	oods		
Cre	oz.	pkg., pkg.,	12s, 48s,	cart.	3	85 40

1 oz. paga roca care
Specialties
Walnut Fudge
Pineannle Fudge

Pineapple Fudge	2
Italian Bon Bons	ц
Banquet Cream Mints_	2
Silver King M.Mallows 1	31
D 0	

Walnut Sundae, 24, 5c	75
Neapolitan, 24, 5c	75
Mich. Sugar Ca., 24, 5c	75
Pal O Mine, 24, 5c	
Malty Milkies, 24, 5c	75
Lemon Rolls	

COUPON BOOKS

50	Economic	grade		6
100	Economic	grade	4	5
500	Economic	grade	20	0
1000	Economic	grade	37	6

Where 1,000 books are ordered at a time, specially printed front cover is furnished without charge.

CREAM OF TARTAR lb. boxes _____ 38

DRIED FRUITS Apples N. Y. Fey., 50 lb. box 151/2 N. Y. Fey. 14 oz pkg 16

	1.	FCy.,	14	02.	DKE.	10
		A	pri	cots		
Ex	an	hater	-	Thoi	00	20

Evaporated, Fancy ___ 23

131	apo	rate	1,	Slabs	
			Ci	tron	
10	lb.	box			 4

	Cu	rran	ts	
				19
Greek,	Bulk	, lb		19
Drome		ates 36s		75

Evap. Choice _____ 15

Peel	
American American	
Raisins	

California Prunes						
			boxes@06			
60@70,			boxes@08			
50@60,	25	lb.	boxes @081/2			
40@50.	25	lb.	boxes@10			
30@40.	25	lb.	boxes@101/2			
20@30.	25	lb.	boxes@16			
18@24,	25	lb.	boxes@20			

FARINACEOUS GOODS

Beans	
Med. Hand Picked	
Cal. Limas	
Brown, Swedish Red Kidney	

50 06 34
50

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

Bulk Goods	
Elbow, 20 lb Egg Noodle, 10 lbs	08 14
Pearl Barley	

0000Barley Grits	5	90
Peas		
Scotch, lb Split, lb. yellow Split green	0	5
Sage		

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

FLAVORING EXTRACTS



JENNINGS PURE FLAVORING EXTRACT Vanilla and Lemon

50 Years Standard

JITY Punch doz. Carton _____Assorted flavors.

FLOUR

V. C. Milling Co. Bra	no	ie
Lily White		90
Harvest Queen Yes Ma'am Graham,	•	80
50s		40

F. O. B. Grand Rapids

M	ason	

Ideal Glass Top.

Half	pint 9	00
One	pint 9	30
		15
Half	gallon15	40

Pork

Light hogs _____ Medium hogs _____ Heavy hogs _____ Loin, Med. ____

Loin, Med. 166
Butts 16
Shoulders 13
Spareribs 16
Neck bones 06
Trimmings 11

PROVISIONS

Zion Fig Bars

Unequalled for Stimulating and

Speeding Up Cooky Sales

Obtainable from Your Wholesale Grocer

December 28, 1927 GELATINE 26 os., 1 doz. case 6 00 3¼ oz., 4 doz. case 3 20 One doz. free with 5 cases. Jell-O, 3 doz. 2 85 Minute, 3 doz. 4 05 Plymouth, White 1 55 Quaker, 3 doz. 2 55 JELLY AND PRESERVES Pure, 30 lb. pails ___3 30 Imitation, 30 lb. pails 1 75 Pure, 6 oz., Asst., doz. 95 Buckeye, 18 oz., doz. 2 00 8 ox., per doz. ____ 37 OLEOMARGARINE Van Westenbrugge Brands Carload Distributor Nuc. Best Touch Nucoa, 1 lb. _____ 21 Nucoa, 2 and 5 lb. __ 201/2 Wilson & Co.'s Brands Oleo Certified _____ 24 Nut _____ 18 Special Roll _____ 19 MATCHES Swan, 144 ______ 4 50 Diamond, 144 box _____ 5 75 Searchlight, 144 box _____ 5 75 Ohio Red Label, 144 bx 4 20 Ohio Blue Tip, 144 box 5 70 Dhio Blue Tip, 720-1c 4 25 Blue Seal, 144 ______ 5 20 Reliable, 144 ______ 4 15 Federal, 144 ______ 5 50 Safety Matches Quaker, 5 gro. case__ 4 50

MOLASSES

Molasses in Cans
Dove, 36, 2 lb. Wh. L. 5 60
Dove, 24, 2½ lb Wh. L. 5 20
Dove, 36, 2 lb. Black 4 30
Dove, 24, 2½ lb. Black 3 90

Dove, 6 10 lb. Blue L. 4 45 Palmetto, 24, 21/2 lb. 5 75

NUTS-Whole

| NUTS_Whole | Almonds, Tarragona | 26 | Brazil, New | 27 | Fancy Mixed | 25 | Filberts, Sicily | 22 | Peanuts, Vir. Roasted | 12 | 4 | Peanuts, Jumbo , std. | 15 | 4 | Pecans, Jambo | 20 | Pecans, Jambo | 50 | Walnuts, California | 28 |

Salted Peanuts

Fancy, No. 1 _____ 131/2

Shelled

Almonds 68
Peanuts, Spanish, 125 lb. bags 22
Filberts 32
Pecans Salted 1 05
Walnuts 70

MINCE MEAT

None Such, 4 doz. ___ 6 47 Quaker, 3 doz. case __ 3 50 Libby, Kegs, wet, lb. 22

OLIVES

OLIVES

Bulk, 5 gal. keg _____ 10 00

Quart Jars, dozen ___ 6 50

Bulk, 2 gal. keg _____ 4 25

Pint, Jars, dozen ___ 3 74

Oz. Jar, plain, doz. 1 35

5½ oz. Jar, plain, doz. 2 35

20 oz. Jar, plain, doz. 2 35

20 oz. Jar, Pl. do.__ 4 26

3 oz. Jar, Stuffed, dz. 2 50

9 oz. Jar, stuffed, dz. 3 50

12 oz. Jar, Stuffed, dz. 3 50

doz. _______4 50@4 75

20 oz. Jar, stuffed dz. 7 00

PARIS GREEN

 ½s
 31

 ls
 29

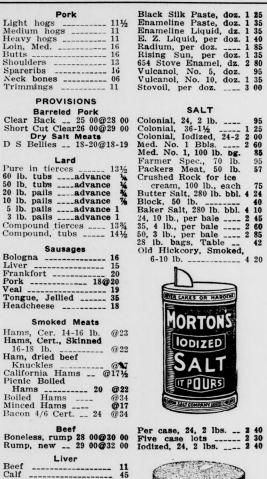
 2s and 5s
 27

PEANUT BUTTER

Bel-Car Mo

Peanut Butter

The service was with service at	D S Bellies 18-20@18-19	Med. No. 1 Bbls 2 60 Med. No. 1, 100 lb. bg. 85
Bel Car-Mo Brand	Pure in tierces 13½ 60 lb. tubsadvance ¾	Farmer Spec., 70 lb. 95 Packers Meat, 50 lb. 57 Crushed Rock for ice
24 1 lb. Tins 8 oz., 2 do. in case 15 lb. pails	50 lb. tubsadvance 1/2 lb. pailsadvance 1/2	cream, 100 lb., each 75 Butter Salt, 280 lb. bbl. 4 24
25 lb. pails	10 lb. pailsadvance % 5 lb. pailsadvance 1	Block, 50 lb 40 Baker Salt, 280 lb. bbl. 4 10
PETROLEUM PRODUCTS.	3 lb. pailsadvance 1 Compound tierces 13% Compound, tubs 14½	24 10 lb ner hale 2 45
From Tank Wagon. Red Crown Gasoline 11 Red Crown Ethyl 14		35, 4 lb., per bale 2 60 50, 3 lb., per bale 2 85 28 lb. bags, Table 42 Old Hickcory, Smoked,
Red Crown Ethyl 14 Solite Gasoline 14	Liver 15	6-10 lb 4 20
In Iron Barrels	Frankfort 20 Pork 18@20 Veal 19	
Perfection Kerosine _ 13.6 Gas Machine Gasoline 37.1 V. M. & P. Naphtha 19.6	Tongue, Jellied 35 Headcheese 18	THE CAKES OR HARDEN
ISO-VIS MOTOR OILS	Smoked Meats	MORTONS
In Iron Barrels	Hams, Cer. 14-16 lb. @23 Hams, Cert., Skinned	IODIZED
Light 77.1 Medium 77.1 Heavy 77.1 Ex. Heavy 77.1	Ham, dried beef	CALT
Ex. Heavy 77.1	Knuckles@V California Hams @17½ Picnic Boiled	TOOLIDS
Polarine	Hams 20 @22	FUUK
GOOD PLANTS WOTHER OF	Boiled Hams @34 Minced Hams @17 Bacon 4/6 Cert 24 @34	SALT COMPANY THE CAR
Iron Barrels	Beef Boneless, rump 28 00@30 00	Per case, 24, 2 lbs 2 40
Light 65.1 Medium 65.1 Heavy 65.1	Rump, new 29 00@32 00	Five case lots 2 30 Iodized, 24, 2 lbs 2 40
Heavy 65.1 Special heavy 65.1 Extra heavy 65.1	Liver 11 45 Pork 8	
Extra heavy 65.1 Polarine "F" 65.1 Transmission Oil 65.1 Finol, 4 oz. cans, doz. 1 50 Finol, 8 oz. cans, doz. 2 25		
Finol, 8 oz. cans, doz. 2 25 Parowax. 100 lb 9.3	Fancy Blue Rose 061/2 Fancy Head 09	THE STATE OF THE S
Parowax, 100 lb 9.3 Parowax, 40, 1 lb 9.5 Parowax, 20, 1 lb 9.7	Broken 03%	
43-	ROLLED OATS Silver Flake, 12 New	RAPID RUNN
SEMDAG	Process 2 35 Quaker, 18 Regular 1 80	IODIZED
MICHO GOSS	Quaker, 12s Family 2 70 Mothers, 12s, M'num 3 25 Nedrow, 12s, China 3 25	DATE
D PANOS PLANOS TURNITURE WOODWORK WOODWORK	Sacks, 90 lb. Jute 3 75	Neg
O COMPANY	RUSKS Holland Rusk Co.	HANISTEE HICHES
	Brand 18 roll packages 2 30 36 roll packages 4 50	The same of the sa
Semdac, 12 pt. cans 2_75 Semdac, 12 qt. cans 4_65		SOAP
PICKLES	SALERATUS	Am. Family, 100 box 6 30 Crystal White, 100 4 05 Export, 100 box 4 00
Medium Sour	Arm and Hammer 3 75 SAL SODA	Export, 100 box 4 00 Big Jack, 60s 4 50
5 gallon, 400 count 4 75	Granulated, bbls 1 80 Granulated, 60 lbs. cs. 1 60	Big Jack, 60s 4 50 Fels Naptha, 100 box 5 50 Flake White, 10 box 4 05 Grdma White Na. 10s 4 00 Swift Classic, 100 box 4 40
Sweet Small 16 Gallon, 3300 28 75	Granulated, 36 2½ lb. packages 2 40	Swift Classic, 100 box 4 40 20 Mule Borax, 100 bx 7 55
5 Gallon, 750 9 00	COD FISH	20 Mule Borax, 100 bx 7 55 Wool, 100 box 6 50 Jap Rose, 100 box 7 85
Gal. 40 to Tin, doz 9 00	Middles 16½ Tablets, ½ lb. Pure 19½ doz 1 40	Fairy, 100 box 4 00 Palm Olive, 144 box 11 00 Lava, 100 bo 4 90
PIPES	Wood boxes, Pure 291/2 Whole Cod 111/2	Octagon, 120 5 00 Pummo, 100 box 4 85 Sweetheart, 100 box 5 70 Grandpa Tar, 50 sm. 2 10 Grandpa Tar, 50 lge. 3 50
Cob, 3 doz. in bx. 1 00@1 20	HERRING Holland Herring	Grandpa Tar, 50 sm. 2 10
PLAYING CARDS Battle Axe, per doz. 2 75 Bicycle 4 75	Mixed, Keys 1 00 Mixed, half bbls 9 00 Mixed, bbls 16 00	
POTASH	Mixed, bbls 16 00 Milkers, Kegs 1 10 Milkers, half bbls 10 00	Cocoa, 72s, box 2 85 Fairbank Tar, 100 bx 4 00 Trilby Soap, 100, 10c 7 30 Williams Barber Bar, 9s 50
Babbitt's, 2 doz 2 75	K K K K Norway 19 50	Williams Barber Bar, 9s 50 Williams Mug, per doz. 48
FRESH MEATS	8 lb. pails 1 40	CLEANSERS
Beef	Roned, 10 lb. boxes 15 Lake Herring	
Top Steers & Heif. 22 Good St'rs & H'f. 151/2@19	½ bbl., 100 lbs 6 50	Marguer (
Med. Steers & Heif. 18 Com. Steers & Heif. 15@16	Mackerel Tubs, 100 lb. fncy fat 24 50	AIFVZER
Veal Top 21	Tubs, 50 count 8 00 Pails, 10 lb. Fancy fat 2 00	THE CONTRACT OF THE CONTRACT O
Good20 Medium18	White Fish Med. Fancy, 100 lb. 13 00	000
Lamb	SHOE BLACKENING	
Spring Lamb 24 Good 23 Medium 22	2 in 1, Paste, doz 1 35 E. Z. Combination, dz. 1 35 Dri-Foot, doz2 00	CLEANS - SCOURS SCRUBS - POLISHES
Poor 20	Bixbys. Doz 1 35 Shinola, doz 90	AITPATRICK BROT COM
Good18	STOVE POLISH	
Medium 16 Poor 13	Black Silk Liquid, dz. 1 40	80 can cases, \$4.80 per case





Gloss

CORN SYRUP

Corn

Maple.

Green Label Karo __ 5 19

Maple and Cane

Maple

Kanuck, per gal. ___ 1 50

Michigan, per gal. _ 2 50 Welchs, per gal. _ 3 10 TABLE SAUCES

 TABLE SAUCES

 Lea & Perrin, large
 6 00

 Lea & Perrin, small
 3 35

 Pepper
 1 60

 Royal Mint
 2 40

 Tobasco, 2 oz
 4 25

 Sho You, 9 oz., doz
 2 70

 A-1, large
 5 2

 A-1, small
 3 15

 Caper
 2 02

 3 30

WASHING POWDERS



Wood Bowls
13 in. Butter _____ 5 00
15 in. Butter _____ 9 00
17 in. Butter _____ 18 00
19 in. Butter _____ 25 00

WRAPPING PAPER
Fibre, Manila, white 05%
No. 1 Fibre 08
Butchers D. F. 06%
Kraft 07%
Kraft Stripe 09%

YEAST CAKE Magic, 3 doz. _____ 2 70 Sunlight, 3 doz. ____ 2 70 Sunlight, 1½ doz. __ 1 35 Yeast Foam, 3 doz. __ 2 70 Yeast Foam, 1½ doz. 1 35

YEAST-COMPRESSED Fleischmann, per doz. 3



Proceedings of the Grand Rapids

Bankruptcy Court.
 Owen Mfg. Co., Logan, Ohio
 146.00

 Culver Art & Frame Co., Westerville, Ohio
 141.10

 Illustrated Current News, New Haven, Conn.
 13.60

 Fox Furnace Co., Elyria, Ohio
 229.36

 Ault & Wiborg, Cincinnati
 13.75

 A B. Chair Co., Charlotte
 77.35

 Aladdin Mfg. Co., Muncle, Ind.
 172.59

 Barcalo Mfg. Co., Detroit
 37.00

 Conewange Furn. Co., Warren
 118.00

 Dinner Ette Mfg. Co., Detroit
 37.00

 Empire Furn. Co., Huntington
 383.70

 Frisher Bros. Paper Co., Ft. Wayne
 180.75

 Fisher Bros. Paper Co., Ft. Wayne
 180.75

 F. W Hanpeter Furn. Co., St. Louis
 94.82

 Holland Chair Co., Holland
 21.00

 Kompass & Stall, Niles
 12.25

 Marx Williams Mfg. Co., Louisville
 95.60

 National Furn. Co., Mount Airy.
 25.60

 Penn Table Co., Huntington, W.Va.
 324.50

 Davis Burleight Table Co., Shelbyville
 43.75

 Porter-Barrow Hdwe Co., Kala 43.75
 Porter-Barrow Hdwe Co., Kala-mazoo 43.75

Porter-Barrow Hdwe Co., Kalamazoo 19 35
Dec. 13. We have to-day received the schedules, reference and adjudication in the matter of Floyd Alger, Bankrupt No. Charles B. Blair as referee in bankrupt toy. 3303. The matter has been referred to The bankrupt is a resident of Muskegon, and his occupation is that of a laborer. The schedules show assets of \$1,000 of which \$300 is claimed as exempt, with liabilities of \$850.37 The first meeting

MICHIGAN	T
will be called promptly and note of the same made herein. The list of creditors of said bankrupt is as follows: County of Newaygo, Mich\$400.00 Hans Hansen, Muskegon\$400.00	i
same made herein The list of creditors of said bankrupt is as follows: County of Newaygo, Mich. \$400.00 Hans Hansen, Muskegon 1.60 Liberal Credit Clo. Co., Muskegon 45.00 C. F Adams Co., Grand Rapids 45.00 Reliable Hdwe. Co., Muskegon 19.65 J. H. Ross Elec Co., Muskegon 14.80 King Clo. Co., Muskegon 3.00 John Hartsema, Muskegon 35.00 Dr. C A. Heiffer, Muskegon 35.00 Dr. J. A Racette, Muskegon 20.00 Mercy Hospital, Muskegon 33.00 J. E. Michaels, Muskegon 33.00 J. E. Michaels, Muskegon 33.00 Sallan Jewelry Co., Muskegon 31.59 Iver Anderson, Muskegon 5.00 Sallan Jewelry Co., Muskegon 5.150 Easton Insurance Agency, Muskegon 7.29	2
J. H. Ross Elec Co., Muskegon 14 80 King Clo. Co., Muskegon 3.00 John Hartsema, Muskegon 42.00 Dr. C A. Heiffer, Muskegon 35 00	H
Dr. V. S. Laurin, Muskegon 36.00 Dr. J. A Racette, Muskegon 20.00 Mercy Hospital, Muskegon 83 00 J. E. Michaels, Muskegon 31.59	E C
Iver Anderson, Muskegon 5.00 Sallan Jewelry Co., Muskegon 51.50 Ralph Pratt, Muskegon 250 Easton Insurance Agency, Muskegon 7.29 Hartman Furn. Co, Chicago 40.01	C
Dan 19 W. hard file 40.01	GSGA
rupt No. 3394. The matter has been re- ferred to Charles B Blair as referee in bankruptcy. The bankrupt concern is lo- cated at Grand Rapids. The schedules show resets of \$4.577.51 with highliting	QGG SG AADEGGGG
\$16,935.53. The first meeting has been called for Dec. 30. The list of creditors of said bankrupt is as follows:	
schedules, reference and adjudication in the matter of Miracle Milk, Inc., Bankrupt No. 3304. The matter has been referred to Charles B Blair as referee in bankruptcy. The bankrupt concern is located at Grand Rapids. The schedules show assets of \$4,572 51 with liabilities of \$16,935.53. The first meeting has been called for Dec. 30. The list of creditors of said bankrupt is as follows: B. F. Oliver, Washington, D. C. \$50.00 Clare J. Hall, Grand Rapids 28.75 Leslie S. Moon, Grand Rapids 24.55 Forbes Stamp Co., Grand Rapids 16.96 Sterling Furn. Co, Grand Rapids 16.96 Sterling Furn. Co, Grand Rapids 117.90 James Bayne Co., Grand Rapids 117.90 James Bayne Co., Grand Rapids 117.90 James Bayne Co., Grand Rapids 117.90 Onderdonk Printing Co., Grand R. 700 Onderdonk Printing Co., Grand R. 18.75 U. S. Press Clipping Bu., Chicago 21.00 Journal of Home Economics, Baltimore 50	GGKS
N J. Westra & Son, Grand Rapids 16.96 Sterling Furn. Co., Grand Rapids 180.00 Herpolsheimer Co., Grand Rapids 117.90 James Bayne Co., Grand Rapids 116.60	S: W B
Bixby Office Supply Co., Grand R. 700 Onderdonk Printing Co., Grand R. 18.75 U. S. Press Clipping Bu., Chicago 21.00 Journal of Home Economics,	St
Fraser Valley Record, Mission City.	Ei W Cr W H
B C., Can	Fe Co
Albert G. Dickinson, Grand Rapids 5,369.09 James R. Sanderson, Grand Rap. 3,098.30 Marlboro Dairy Co., Marlboro, Mass. 806 67	Ai Ai Ai
Daily Journal Pub. Co, Chicago 3.75 Dec. 17. We have to-day received the schedules, reference and adjudication in the matter of E. O. Jerue, Bankrupt No.	Ba
Marlboro Dairy Co., Marlboro, Mass	Cl Cl Cl W
which the full interest is claimed as exempt, with liabilities of \$1,302.63. The court has written for funds and upon receipt of same, the first meeting of	Cr Ct Di Ei
creditors will be called, after which note of same will be made herein. The list of creditors of said bankrupt is as follows: Home Furn. Co., South Bend \$ 77.00	EC.Fi
Claude Swank, Galien 680 00 O. A. VanPelt, Galien 184 00 Babcock Bros., Galien 150.00 H. D. Roberts, Galien 25.00	G. G. G.
A. Warline, Gallen 10 00 S. P. Morgan, New Carlisle, Ind. 150.00 Dr. R. B. Jones, LaPorte, Ind 25.00 Dr. J. H. Gargher, LaPorte 20.00	G. H. Fr
Holy Family Hospital, LaPorte _ 38.00 Earl Engles, Galien _ 5.00 Dec 17. We have to-day received the schedules, reference and adjudication in	As F. Jo
the matter of John Mick, Bankrupt No. 3306. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Grand	Ki Ki La Lu
Rapids, and his occupation is that of a bus driver. The schedules show assets of \$230, of which the full interest is claimed as exempt, with liabilities of \$1,028.33.	Ma Ma Ma Ma Na
which the full interest is claimed as exempt, with liabilities of \$1,302.63. The court has written for funds and upon receipt of same, the first meeting of creditors will be called, after which note of same will be made herein. The list of creditors of said bankrupt is as follows: Home Furn. Co., South Bend	Pa Pe Pi Lo
Chaffee Bros., Grand Rapids 45.00	Re Ge Re Sa
Dr. R. E. Klinesteker, Grand Rap. 22.50 Dr. F. F. Furber, Grand Rapids 3.68 Mays Drug Store, Grand Rapids 3.68 Central Storage Co., Grand Rapids 14.50	St
E. J Smitter & Sons, Grand Rapids 43.85 Burton Hts. Creamery Co., G. R. 37.00 Martin Henderson, Grand Rapids 57.00 Herpolsheimer Co., Grand Rapids 38.00	Tr Va W
Community Finance Co., Grand R. 300.00 E. J. Manshun, Grand Rapids 22.50 Dr. R. E. Klinesteker, Grand Rap. Dr. F. F. Furber, Grand Rapids 3.00 Mays Drug Store, Grand Rapids 3.68 Central Storage Co., Grand Rapids 14.50 E. J. Smitter & Sons, Grand Rapids 34.85 Burton Hts. Creamery Co., G. R. 37.00 Herpolsheimer Co., Grand Rapids 38.00 Basch Co., Grand Rapids 35.35 Dr. W. L. Dixon, Grand Rapids 55.00 Dr. Rooks, Grand Rapids 95.00 Dr. Smith, Grand Rapids 95.00 Dr. John F. Failing, Grand Rapids 90.00 Holland-American Wafer Co.,	W W W Mi So Ex
Jacob Vresswyk, Grand Rapids 9.00 Holland-American Wafer Co., Grand Rapids 900 Henry Come, Grand Rapids 27.50	Ta
St. Mary's Hospital, Grand Rapids 39.50 F. F. Wood Motor Co., Grand Rap. 12.95 Thomas Krapp Motor Co., Grand R. 35.25 C. D. Sullivan, Grand Rapids 7.00	Di
Artnur Boulet, Grand Rapids 7.75 Dec. 17. We have to-day received the schedules, reference and adjudication in the matter of W. H. Chase, Bankrupt	sc th No
Jacob Vresswyk, Grand Rapids 9.00 Holland-American Wafer Co., Grand Rapids 9.00 Henry Come, Grand Rapids 27.50 St. Mary's Hospital, Grand Rapids 39.50 F. F. Wood Motor Co., Grand Rap. 12.95 Thomas Krapp Motor Co., Grand R. 35.25 C. D. Sullivan, Grand Rapids 7.00 Arthur Boulet, Grand Rapids 7.75 Dec. 17. We have to-day received the schedules, reference and adjudication in the matter of W. H. Chase, Bankrupt No 307. 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 furniture man. The schedules show assets of \$250 of which the full interest	Gr of ex
assets of \$250 of which the full interest	fir

RADESMAN \$22,388.28. The court has written for is claimed as exempt, with liabilities of funds and upon receipt of the same, first meeting of creditors will be called, after which note of same will be made herein. The list of creditors of said bankrupt is as follows: meeting of creditors will be made herein. The list of creditors of said bankrupt is as follows:

G. R. Savings Bank, Grand Rapids \$351.00 Chris Kaechere, Grand Rapids __1,500.00 Geutz & Zumwalt, Grand Rapids __14.59 Plaggemars Garage, Grand Rapids __14.59 Plaggemars Garage, Grand Rapids __14.59 Plaggemars Garage, Grand Rapids __14.50 Plaggemars Garage, Grand Rapids __15.00 Heth Bros., Grand Rapids __15.00 Heth Bros., Grand Rapids __15.00 Kent State Bank, Grand Rapids __15.00 Kent State Bank, Grand Rapids __15.00 Carrom Co, Ludington __325.49 Breen Bros., Grand Rapids __15.00 G. R. Wood Products Co., Grand Rapids __15.00 G. R. Wood Products Co., Grand Rapids __146.77 G. R. Savings Bank, Grand Rapids _125.00 Steil Mfg. Co., Grand Rapids __146.77 G. R. Savings Bank, Grand Rapids __20.79 American Glue Co., Chicago __40.87 David Berg Ind Alcohol Co., Phila. 119.78 Blue Book Publ. Co., Grand Rapids __141.75 G. R. Wood Froducts Co., Grand Rapids __30 rinnell Rowe Co., Grand Rapids __30 rinnell Rowe Co., Grand Rapids __29.87 Keller Transfer Co., Grand Rapids __32.25 Standard Oil Co., Grand Rapids __32.26 Wast-Dempster Co., Grand Rapids __32.26 Wast-Dempster Co., Grand Rapids __32.26 Wast-Dempster Co., Grand Rapids __32.26 Wastertown Table Slide Co., Water-town, Wis. __32.26 Charles W. Logan. Seattle, Wash. __33.8 John W Hartlong, Indianapolis __45.84 Adderson Pub Co., Grand Rapids __34.35 Crescent Panel Co., Grand Rapids __30.90 West Side Transfer Co., Grand Rapids __30.90 W

III. 9.63
West Michigan Furn. Co, Holland 97.75
West Picture, Chicago 165.00
Wood Products Co., Elkhart, Ind. 22.90
Mills Paper Co, Grand Rapids unknown
Sovereigh Shops, Chicago 62.15
Evansville Metal Bed Co., Evansville 10.52
Standard Novelty Co., Chicago 15.50
Roto Tray Co., Chicago 18.00
Dixon Studios, unknown 3.00
Thompson Typewriter Co, Grand
Rapids 70.00
Dec. 17 We have to day received the Rapids 70.00
Dec. 17 We have to-day received the schedules, reference and adjudication in the matter of Edith E. Chase, Bankrupt No. 3308. The matter has been referred to Charles B. Blair as referee in bankruptcy The bankrupt is a resident of Grand Rapids. The schedules show assets of \$1,323 21 of which \$250 is claimed as exempt, with liabilities of \$5,078.40. The first meeting will be called promptly and note of the same made herein. The list

point, Wis
Banta Furn Co., Goshen
Batties Emery Stove Co., Quincy,
Ill.
Chaffee Bros., Grand Rapids
Chicago Kahn Co., Chicago
W. R. Compton, Grand Rapids
Cummings Bros., Grand Rapids
DeYoung, Grand Rapids
Detheridge Co., Grand Rapids
Detheridge Co., Grand Rapids
C. J. Farley Co., Grand Rapids
Co

of creditors of said bankrupt are as fol-

Apt Definition.

"What is the greatest water power known to man?"

"Woman's tears."

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—To readjust estate. Elevator and grain business, established 20 years. Good retail outlet, located on P. M. railway, on one of main streets of city. Inquire Owner, 407 Third street, Bay City. Michigan.

FOR SALE—General store, glazed tile, 24 ft. x 82 ft., stock of goods and fixtures. For particulars, write us. Nelson Brothers. Chase, Michigan.

To Evenger. For stock of general from the control of t

To Exchange—For stock of general merchandise. 114 acres, forty in fruit. Good buildings. Address No. 745, c/o Michigan Tradesman.

For Sale—The hardware stock and fixtures of The Dettling Hardware at Elkhart, Indiana. Stock and fixtures, \$10,000.

CASH For Your Merchandise!

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

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

Beclouding Stockturn Issue With Idiotic Fallacies.

(Continued from page 20) good to cleave to now that he was on Easy street financially.

He, therefore, became even more careful of accounts, laying down strict rules for opening new ones and holding all in line by prompt collections in full every thirty days. Further, he reasoned what some grocers seem never to think of: That accounts were an investment, just like stock or fixtures and that, as such, they must be made to pay.

So, while this grocery story is not precisely similar to that of the hardware jobber, it also shows that watchful care and intelligent analysis of his own business is good medicine for any business man.

Paul Findlay.

Canned Peas Have High Value in Diet.

Abby L. Marlat, of the College of Agriculture of the University of Wisconsin, has prepared a most interesting booklet, "Peas in the Diet," which also includes a number of recipes for the use of peas. From this booklet we quote the following:

"From early times legumes, of which peas are chief, have always stood high in favor. In the Book of Daniel we find 'Prove thy servants, I beseech thee, ten days; and let them give us pulse to eat, and water to drink.' From that time to this the value of pease in the diet of man has been 'proved' until to-day the pea industry in Wisconsin alone has provided over two cans a year for every person in the United States. The wisdom of the ages has been confirmed by modern research for the pea has been found rich in protein, sugar and starch; and when served with bread or other wheat products it is a balanced muscle builder.

"When milk is added to this combination one may rest assured that the body wants are met, for the pea is now known to be also a source of vitamins. The younger the early variety pea the richer it is in the antiscorbutic vitamin C, while at any age other vitamins, as A and B, are present.

"Even the time-cherished belief that the fresh peas from the garden are better than the canned peas has now been thoroughly disproved as studies show that the commercially canned peas retain more of the vitamins than peas home-cooked in the open kettle. In view of this, using canned peas is an excellent short cut in economy of time and money. This delicious vegetable is not only wholesome and easy to prepare but it also ranks as one of the leading products of the state.

"The garden peas and the canned pea are both inadequate muscle builders when used alone but when served with wheat bread or sweet corn or canned corn or with milk, they are a decided aid in muscle building, thus reducing the necessity for so much expensive foods in the diet. Peas never take the place of milk, eggs, or meat but they supplement them.

"Peas lend themselves to the easy planning of the well-flavored and wellbalanced meal because of their color, flavor and food value and the ease with which they may be prepared in a short time from the opening of the can to the service on the table."

Fresh Pork Plentiful and Low in Price

The chief staple meat used on the American table is pork. By this we mean that more pork is used than any other kind of meat. This may be a surprise to many who think of beef as occupying the banner position. From a tonnage standpoint veal and lamb can hardly be considered in the running. Figures compiled by the United States Department of Agriculture show seven billion four hundred and twentynine million pounds of beef consumed in 1926, and nine billion two hundred and seventy-three million pounds of pork, including lard. We are commencing to hear a great deal this year about high beef prices, but some analysts at least seem to base all comparisons on beef prices a year ago. Considering the fact that a great deal of beef was sold last year below the cost of production, causing heavy losses in many cases to producers and feeders last year's prices should not be considered a sound basis for comparisons without further explanations. Consumers may consider themselves fortunate this year in that they can buy fresh and other pork cuts very reason-Since pork is so universally used, this product selling much lower than it did in 1926 during the winter period, helps materially to neutralize the advance on beef and make an average which is somewhat in favor of consumers who eat pork. There are some, of course, who do not eat pork, but poultry is priced comparatively low, and veal and lamb are sold at what consumers are in the habit of paying. Besides fresh pork cuts and smoked hams and bacon, pork is used extensively in different kinds of sausage. Pork sausage is made entirely of pork, as the name indicates, and such kinds as frankfurters and bolognas, as well as a hundred other cooked specialties, have pork as an important part of the combination. There is no reason why the meat bill should be any higher this year than it has been for several years for those who vary their menus to include all kinds of meat. The situation is not so good for those who use beef as a major part of their meat supply. But like many other kinds of food the market value is influenced largely by supply and demand, and there is little danger of beef being permanently maintained on a price plane out of the reach of consumers. Should this occur temporarily the fact of the high plane existence would tend to return prices to a normal level.

Out On the Farm.

The freshman was spending Saturday afternoon on the farm owned by his sweetie's poppa and the scenery filled him with romance. They were walking through the pasture when he noted a cow and a calf rubbing noses. He stopped and smiled.

"Such a loving sight," he said to the girl, makes me want to do the same thing."

"Go ahead," the girl said, "it's pa's cow and he won't care."

WORDEN GROCER COMPANY The Prompt Shippers

You safely can recommend

Quaker Canned Peas

Cheaper because they are Better

FOR SALE BY THE COMMUNITY GROCER IN YOUR NEIGHBORHOOD

They're Quality at a Price

WORDEN GROCER COMPANY

Wholesalers for Fifty-nine Years
OTTAWA at WESTON GRAND RAPIDS

THE MICHIGAN TRUST COMPANY, Receiver

WHITE HOUSE COFFEE

Test it by your own Taste!

You can best sell a product that you yourself like best. Test White House Coffee in your own home. Compare it with any other high grade coffee—bar none! We leave the judgment to you. We know you will recommend, FIRST. this coffee that is the fruit of 40 years' experience in blending and roasting the choicest coffee bean the world produces.

The Flavor Is Roasted In!



DWINELL-WRIGHT COMPANY

Michigan Distributors-LEE & CADY

Boston - Chicago Portsmouth, Va.

RETAILERS BECOME JOBBERS.

Twenty-Two Grocers Purchase Redman Brothers. Alma, Dec. 27—Gratiot county gro-

cers have completed arrangements whereby they will take over the Redwholesale house in Alma on Jan. This is considered one of the most important steps ever made by the merchants of the county.

A short time ago a group of twenty-two grocers, located mostly in Gratiot county but including a few from Mont-calm and Isabella, met at Alma and an extended discussion appointed the following committee to investigate

R. D. Olmstead, Elwell; C. L. Short, St. Louis; G. V. Niles, Alma; Charles Nunn, Riverdale; George Lamphere and Henry McCormack, of Ithaca.

This committee went before the Redward Prothers and received from

Redman Brothers and received from them the proposition whereby the grocery organization can buy out their wholesale house on very favorable terms. The Redman Brothers now operate under a partnership but they agreed to incorporate for \$50,000 and sell the merchants their capital stock. The Redmond Brothers will remain with the corporation until such time as the entire stock will have been taken over by the stockholders.

George Lamphere will represent the stockholders in the wholesale house for the purpose of assisting in the op-eration of the firm when absorbed by

the stockholders.

This plan, it is claimed, will place the grocers in a position to get all of their goods direct from the manufacturer, thereby giving them all of the ad-vantages there might be in co-operative

In six months' time they expect to have one hundred members and later within the year to co-operate with other groups throughout the State and establish a buying group which will purchase for the entire State of Michi-gan. The Gratiot group will also deal in staple dry goods with the same advantage offered their stockholders as in the grocery line.

The charter members of this group

are as follows:
Alma—Niles & Son, F. E. McKee.
Ashley—Charles Barnes, George Elwell-Kilsinger Merc. Co., S. S.

Ithaca—Hays Merc. Co.. Home Good Store, Henry McCormack.

Middleton—R. C. Dodge Store, Henry Quibell.

Perrinton—E. W. Troop. North Star—Geo. Somerton & Son. Riverdale—Wm. Horton, Nunn &

Shepherd-J. A. Sadler, M. C. Lath-

rop. St. Louis-C. L. Short, Gilmore Store.

tore.

Breckenridge—Arthur Hunn.

Winn—J. L. Redman.

Pompeii—J. C. Hileman.

A dominant leader in this under-

taking has been Henry McCormack, the Ithaca general dealer. The Tradesman recently wrote him for a detailed statement of the situation, with the following result:

Alma, Dec. 27—Regarding the arrangement with Redman Bros., of Alma, there is an agreement between us whereby they will remain active in the management of the business for several months, giving the the benefit several months, giving us the benefit of their knowledge and the opportunity for us to make a study of the wholesale business and escape many of the dangers of entering a new business we are only partially familiar with.

Several of the members carry dry goods, as well as groceries, and with some this is a very important department. The arrangement contemplates the addition of a dry goods stock. While most retail merchants buy a considerable amount of dry goods direct, I am surprised to find that the saving made by this is very small, compared with the saving made as a jobber, for the manufacturers naturally protect the jobbers by according them protect the jobbers by according them a reasonable profit. It would not do a reasonable profit. It would not do to sell both parties at the same price. For the past year I have been buying as a jobber and can see why the city stores with an overhead of 10 to 15 per cent. more than ours can sell at less than our prices. Many manufac-turers will not sell to any but jobbers and we will be in line to receive their goods. Others sell only to jobbers and chain stores. It is most important that we independent merchants prethat we independent merchants pre-pare for the coming of the chain de-partment stores, which are now just around the corner, and I am afraid we will be called to meet them before we are ready.

There are several of these groups in Michigan. Some are for the purm Michigan. Some are for the purpose of buying collectively and advertising, while others have warehouses, as we will have. It is only natural a little later to form a central buying committee from representatives of these several groups who will purchase for the entire string of groups.

for the entire string of groups.

I can see no dark future for the individual merchant if he will prepare for what he knows is coming. It is necessary that he know by his record what he is doing every day, whether he has a low or high overhead, and if his mark up will cover his overhead and how much more. The day of easy profits may be over, but the day of cold blooded business has arrived and the man who holds his head and uses it as well as his muscles will get more pleasure from the game than from golf or anything else. But he must like his business as well as he does his golf and be as good a business fan as he is a golf fan.

Henry McCormack.

Retail Business in Detroit on Up-Grade.

Detroit, Dec. 27—Since the an-nouncement of the new ford car the newspapers have been literally filled with interviews from prominent business men citing a turn in business for the better and emphasizing glowing predictions for the coming year. The result has been an upturn in retail business in November and from all reports December is going to be a record maker in several lines. Whether or not this increase in business is purely psychological and whether it will continue remains to be seen. Certain it is that fundamental line. it is that fundamental conditions war-rant an optimistic outlook for 1928 although many forecasters claim a definite improvement will not be noted

until the spring of next year.

October reports for retail business in Detroit showed two-thirds stores having a loss in volume. vember reports show more than half of the stores reporting to the Retail Merchants' Association, having gained in volume. This was accomplished in spite of rather unseasonal weather and, bearing out the statement made above, most of the gains were made in the last week of November following the

ford announcement very closely.

For the first time in several months, cash jewelry stores showed a definite improvement. Credit jewelry stores, while still off in volume, had a much better report. Furniture stores, which have been rather hard hit during the year, also gained. Shoe, men's wear and fur stores still have unfavorable

Collections, while still off, have improved greatly. Until two or three months ago scarcely a store showed a better rate of collection than last year. Now nearly one-fourth of the stores show better collections and nearly all of the others are very close to last

Looking at the country as a whole, general business conditions can be

summed up as being in a moderate reaction. While not proceeding along the record breaking lines of last year it still can scarcely be said that we are in a depression. General bank clear-ings, exclusive of New York, are still ahead of last year. Building contracts for the country are nearly equal to the record of 1926. Unseasonal weather which has retarded retail and whole-sale distribution has been a great boon to the farmer and right now agriculture is the bright spot on the business horizon. Loadings of merchandise in less-than-carload freight which reflect miscellaneous manufactured products are standing close to the level of a year

Generally, while business is not up to last year's standard, it is well above the average and in view of the out-standing and optimistic predictions for the future business should enter the new year on the up-grade.

Harry Hogan, Sec'y Retail Merchants' Association.

Christmas Has Come and Gone Again.

Boyne City, Dec. 27-Christmas has come and gone. Our s been crowded with children, sparkling and happy, some wistful and anxious. Mothers with packages, small and mysterious, fathers with bundles, large and not so mysterious, but just as furtive. Bundles of Christmas cards. The mail carts loaded high and the postman looking like a moving delivery wagon. The day's work done on Christmas eve and going home on every street the lights twinkling in every window, not with drawn blinds, but showing cheer which whosoever wished might see, the Christmas tree, the happy faces of children, waiting with bated breath to see what Santa Claus or Kris Kringle would bring

And memory went back to other Christmases. A brown eyed, brown haired girl mother, a little linen book with picture of Adam and Eve and Noah's ark. Later a pair of boots with shiny copper toes. By and by a pair of skates with a long screw for the heal and beauty strap for the toe. the heel and heavy strap for the toe. A dictionary. Then another brown eyed, brown haired girl and the anxious selection of something to tell her how dear she was. A rattle for a A house full of boisterous boys and then the home coming with strange mates to meet mother. More children, more anxious thoughts, not what we should get, but what we what we should get, but what we should give. Again but two, alone with the memories of long years.

Another thought. All through the

year have been gathering from every country and clime, from every work shop, artisans, artists, authors, mer-chant princes and manufacturers, railroads, steamshpis, trucks, camels, horses and bullock carts have been fetching and carrying toys and presents for Christmas. Things for every age and condition, from the cradle to the grave, to be spread North and South, East and West, in honor and in memory of the Christ Child whose life teachings have created a

Christmas is gone again. We turn again to the work of the new year, to make ready for a new Christmas which will remind us again that in Him we live and move and have our being. Charles T. McCutcheon.

Henry ford Puts Industry Ahead of Human Beings.

Henry ford ranks industry-his industry-as of more importance than human beings. That is the deduction one draws from the extraordinary authorized interview with him. Mr. ford, we are told, is not in the slightest degree interested in "humanizing" his organization by methods such as are used by others. Apparently he is ob-

sessed by the notion that human beings exist for industry, not industry for human beings. Solicitude for human beings might get in the way of his determination-his mission-to produce the best possible automobile, by the million, at the lowest possible cost in money and human effort.

Mass production evidently has become Henry ford's one and only god. This god must be kow-towed to regardless of the feelings or wellbeing of mere mortals. Ford talks as if God Almighty had commissioned him to turn out a maximum of automobiles at the minimum cost and to ignore entirely humane considerations. The Machine first; men second. The functioning of the Machine is sacred; the functioning of the human beings employed in the process is of scant importance.

That is my reading of this latest selfrevelation by Henry ford. One moment he suggests a saint; the next an unconscionable monster without heart, utterly ruthless, wholly merciless. The revelation, explains, among several other things heretofore inexplicable, why Henry ford does not hesitate for an instant to dismiss without a moment's notice men of the lowest rank as well as men of the highest rank regardless of length of service. Security of employment, insurance benefits, pension plans, vacations with pay for workmen, employee representation-all such activities favored by modern progressive employers apparently fall under the ford ban as being outside the dutyor privilege - of industry, which, in ford's conception, is not a social thing. Other employers are all out of step: Henry ford alone is in step.

Some of America's early Twentieth-Century "trusts" adopted the ford coldblooded attitude towards workers -they regarded and treated workmen as puny cogs in the great Machine. Most of them have since learned better. Great is Efficiency. Great is the Machine god. Great is Mass Production.

But, surely, greater than any, greater than all of them is Man. And unless employers assiduously and religiously strive to press towards the "humanizing" of industry, our industrial institutions will find themselves riding for a fatal fall. Man does not live by wages alone. If Henry ford could only be converted to this more enlightened, more humanitarian viewpoint, what a crusader for the humanizing of industry he could become! He has the money, he has the initiative, he doubtless has the heart if only his vision could be so changed that he would realize that Man is transcendently more important than the Machine. His revolutionary \$5-a-day minimum wage revealed the better side this phenomenon rossesses.

Let us pray that, having perfected his new product, he will now address himself to perfecting the humanizing of his vast organization. I half-think he will. Surely it should be possible to convince Mr. ford that our Owen D. Youngs, our Du Ponts, our young Rockefellers and others who have championed the humanizing of industry cannot all be wrong, dead wrong.

B. C. Forbes.