

MICHIGAN TRADESMAN

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Forty-eighth Year

GRAND RAPIDS, WEDNESDAY, FEBRUARY 25, 1931

Number 2475

The Ladder of St. Augustine

Saint Augustine, well hast thou said,
That of our vices we can frame
A ladder, if we will but tread
Beneath our feet each deed of shame.

All common things, each day's events,
That with the hour begin and end,
Our pleasures and our discontents,
Are rounds by which we may ascend.

The low desire, the base design,
That makes another's virtues less;
The revel of the ruddy wine,
And all occasions of excess,

The longing for ignoble things;
The strife for triumph more than truth;
The hardening of the heart that brings
Irreverence for the dreams of youth;

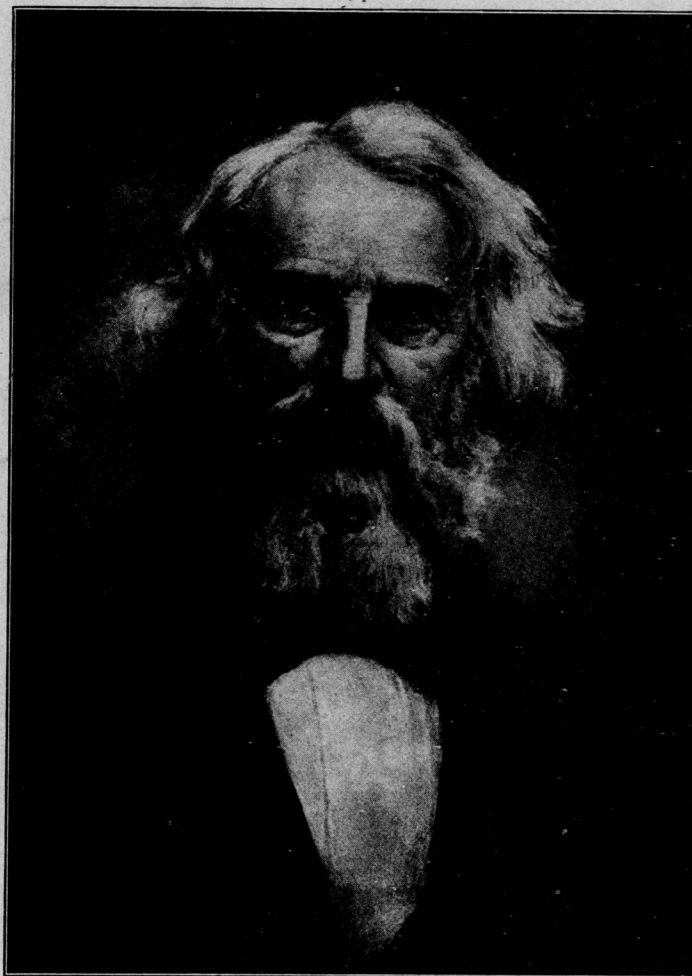
All thoughts of ill; all evil deeds,
That have their root in thoughts of ill;
Whatever hinders or impedes
The action of the nobler will—

All these must be trampled down
Beneath our feet, if we would gain
In the bright fields of fair renown
The right of eminent domain.

We have not wings, we cannot soar;
But we have feet to scale and climb
By slow degrees, by more and more,
The cloudy summits of our time.

The mighty pyramids of stone
That wedge-like cleave the desert airs
When nearer seen and better known
Are but gigantic flights of stairs.

The distant mountains that uprear
Their solid bastions to the skies
Are crossed by pathways that appear
As we to higher levels rise.



HENRY WADSWORTH LONGFELLOW
Born Feb. 27, 1807. Died March 24, 1882.

The heights by great men reached and kept
Were not attained by sudden flight,
But they, while their companions slept,
Were toiling upward in the night.

Standing on what too long we bore
With shoulders bent and downcast eyes,
We may discern, unseen before,
A path to higher destinies,

Nor deem the irrevocable Past,
As wholly wasted, wholly vain,
If, rising on its wrecks, at last
To something nobler we attain.



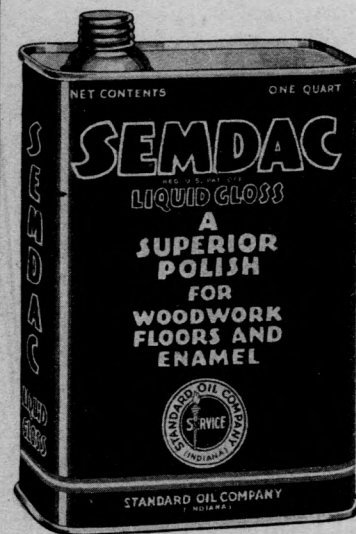
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sales

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MICHIGAN TRADESMAN E. A. Stowe, Editor

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

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fearless for the good that we can do. Each issue com-
plete in itself.

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3, 1879.

JAMES M. GOLDING
Detroit Representative
507 Kerr Bldg.

OLD MACKINAW.

It Was Seat of Government For Many Years.

While the prohibition of liquor in the colony was the center of the fight between Cadillac and the Jesuit priests, which led to the founding of Detroit, it is but fair to say that the great contest to know whether France or England should control this territory was presenting itself with added force every year.

At the first English colonists were content to settle along the Atlantic coast and build permanent homes as their ideal, while France had for its greatest ideal, the fur trade which grew into immense proportions, especially in the Northwest, as the Upper Peninsula of Michigan and that region was generally known. When the eighteenth century opened France had approximately ten times as much territory in America as had England. At the same time the English population of America was several times as great as was that of the French. There had been a growing policy for the English and the Dutch from Albany, to invade the Northwest for the fur trade. For this purpose they utilized the Iroquois as fur traders. Burdened as the French traders were, with the license fees required by their home government, they were utterly unable to compete with the English and Dutch traders who could employ the Iroquois traders at such easy terms that they could offer the Indians much better prices for their furs than was possible from the French. Cadillac's argument that a settlement at Detroit would be more strategic because more at the cross roads for this traffic, was beyond any question true. If the invasion of the Iroquois to represent the Dutch and English could be stopped by force, operations from Detroit could be made much more effective than from St. Ignace.

The heavy French fees for licenses for traders had led to another trouble which made itself most prominent almost as soon as Cadillac, representing

organized government, abandoned St. Ignace. For years there had been developing all through that region, an almost unlimited number of unlicensed traders known as Coureurs de Bois. Like the modern bootleggers they had no respect for law. When the government moved from the region, they just simply cut loose. The resulting conditions, hundreds of miles away from civilization, in the woods, can hardly be guessed at. After the priests burned the chapel and left, it was even worse than the conditions which made it necessary for them to do so.

It is somewhat difficult to learn just how much was left at St. Ignace during the years after the chapel was burned. It wasn't long before the few who cared for decency and some sense of morality, began to urge for the return of government and the church. Father Marest, who went to the Sioux when the chapel was burned, was induced to return to St. Ignace in 1712 but was only there for a short time. The old priests' residence was still standing at that time. There was a new church there in 1741 and there is an old register of the parish which has entries of baptisms and deaths from about that time, but the entries seem to be at very spasmodic intervals. Several of these entries are of special interest as they indicate beyond any question that slavery was recognized in the colony. This practice went so far that one of the baptisms was that of an eight-year-old slave girl who was given to the mission. Most of these slaves were Pawnee Indians but there were some negroes represented in the entries. One well-known historian claims that the French residents gradually ran down until there were only fifteen left there.

Just when the settlement was started on the South side of the Strait is very hard to determine. Several miles down the shore of Lake Michigan there was a peculiarly bent tree which took so nearly the shape of a cross that the region was called L Arbour Croux. That neighborhood was known in the very earliest days. Some things seem to indicate that there was some kind of a settlement there long before 1744 the first of which we have definite knowledge. It may be that the settlement on the South side of the Strait was a sort of station between this settlement and the post at St. Ignace. Whatever may have been its beginning, it looks as if the settlement on the South side of the Strait grew as St. Ignace diminished.

When the remnant of the Fox Indians who escaped from the massacre at Detroit, returned to their home in the Northwest, they were very resentful and maintained a most ugly mood until a force was sent against them. With its usual practice the French

government offered special inducements to elements of this force who would maintain themselves. The result was that while the semblance of a siege was maintained, when the final showdown was reached near Green Bay, in what is now Wisconsin, it was little more than a trading venture.

As these conditions were developing one after another, the urge for re-establishment of a post at the Mackinac Strait was being more and more manifest. This demand soon took the form of a general call for the return of Sieur de Lignery, a former governor of the post, to resume that office. Action was put off for a time and there seems to be quite a division of opinion as to just when he returned. Dr. Kellogg, in a recent book, the French Regime, says that he went back in 1712, which is several years sooner than others seem to argue. When he returned Lignery went to St. Ignace, but when he was furnished with troops three years after his return, he seems to have installed the soldiers at the South side settlement which has long been known as Old Mackinaw, and this was the seat of government for several years after that. With the re-establishment of a settlement on the Strait, Detroit was relegated to the secondary place as a real trading point and was left to the establishment of itself as a real settlement for local settlement purposes.

Another change about this time was the development of the settlement where Niles is now, on the St. Joseph river. It will be remembered that the old settlement was near the mouth of the river. It is true that Father Allouez had some kind of a mission where Niles now stands, at a very early date, but it had gone out with the destruction of the settlement near the mouth of the river. The new fort was named Fort St. Joseph and has the distinction of having been captured by the Spanish some years later, giving rise to the fact that parts of Michigan have been under four flags.

A. Riley Crittenden.

Howell, Michigan.

State Court Voids Georgia Chain Tax.

Georgia's anti-chain tax law fell by the wayside a few days ago when the Supreme Court of that state ruled that it is discriminatory and therefore unconstitutional. The Georgia law, which was enacted in 1929, assessed a tax of \$50 per store on chain systems operating more than five units in the state. Estimates made by the State Comptroller General indicated that a revenue of \$60,000 a year had been hoped for under the measure.

The decision rendered by the court was given in a suit brought by the F. W. Woolworth Co. and others for an injunction against Comptroller General William B. Harrison. In the Superior

Court of Fulton county (Atlanta) the action was dismissed on a demurrer by the State. An appeal was carried to the high court of the State by the petitioners, and the present decision overrules that of the lower court.

It was the second ruling made on the law. Some months ago another plaintiff operating five stores asked relief from the tax on the ground that it applied only to chains operating more than five units. The terminology of the law itself was ambiguous, but the court, ruling for the plaintiff, held that the interpretation giving the taxpayers the greatest protection must be taken.

A law involving a principle similar to that on which the Georgia law was based was thrown out by the North Carolina Supreme Court two or three years ago. Another law somewhat similar in principle, that of Indiana, has been ruled contrary to the United States Constitution by a statutory three-judge court and is now on appeal to the United States Supreme Court.

Famine Relief As It Should Be Handled.

Congress has given notice that our Government is not in the hand-out business, but rather than let people starve to death, it will loan money on good security. Newspaper comment seems to indicate that the security stipulation excludes the great majority of the distressed people from any benefit. Not knowing any of the particulars of the kind of security required or whether this measure will afford any relief, it seems that the State of Arkansas or any other where people are destitute should immediately take steps to provide the money to relieve its own citizens.

This could be done by bonding the State for an amount of money necessary to carry the people until conditions are such that they can maintain themselves. If the State legislature is in session it could authorize a bond issue. If not in session, the governor should call a special session for this purpose. Banks in general are familiar with the methods used to raise war funds by the sale of bonds, and that seems the most expeditious way now. Money would begin to flow into the State treasury at once and continue in sufficient volume to meet the demand. In a few years a certain percentage of this debt could be added to State taxes each year and eventually all be paid in full.

This outcome of the hoped for Government relief should be a lesson for any similar condition in the future. Let every commonwealth learn to depend on its own resources, with or without co-operation of benevolent organizations. E. E. Whitney.

Keep your part of the works in order. It will increase your production.

MICHIGAN'S BIRD WOMAN.

Some Facts About Her Activities in Florida.

Six days' association with Michigan's "bird woman" has been our pleasurable experience during the past week and which has changed our contemplations from bonds to beings, from the toil of business to the joy of beauty, from man's problems to nature's perfection.

The identity of the "bird woman" will be understood by many readers of this article. To the others we will add that it is Mrs. Edith C. Munger, of Hart, for eighteen years President of the Michigan Audubon Society. Mrs. Munger is a lover of nature in every form, an authority on birds, a conservationist of the thirty-third degree. On the day of her arrival, Feb. 14, it was too damp to make a visit to a nearby bird sanctuary, so our car, commonly used as a sanctum, was stripped of its sanctorium equipment and took our party to Lake Placid for a view of the "Flame Vine" in its most gorgeous beauty.

From Orlando South we had found this wonderful vine, which turns unsightly stumps and tree stubs or delapidated roofs into bowers of beauty, in varied degrees of perfection, but nowhere equal to the Lake Placid planting. For more than two miles South of this unique town site of city proportions, this vine, combining the flame of red and the softening shade of yellow, covers a fence like a trellis of fire and spreads along the roadside, a riotous mass of surpassing beauty. The roadway, Florida 8, is for this distance over a series of knolls, each succeeding the other with such frequency that one may get the sensations of a roller coaster and at every rise the view continues in undulating, unapproachable brilliance. Beyond this bower and mass of beauty to the East is a grove of orange trees heavily laden with their fruit, while but a few hundred yards away to the West were the limpid waves of Lake Placid and Lake June-in-the-water.

The Lake Placid project is a development of a club in the Adirondacks of New York, where a lake of that name has for many years been a famous resort. In associating this project with the New York State resort the name of Lake Stearns was changed to Lake Placid, but the territory of the development includes many lakes and numerous square miles, within the boundary lines of the town. The town limits on the East touch Lake Istapoga for nearly six miles and this Poga lake is quite some sheet of water—next to Lake Okeechobee the largest in South Florida. There is a well landscaped mall through the town, flanked on each side by a one-way drive with frequent intersections and the buildings, large and small are occupied and in the condition of a New England small town. It is about the only town that I have seen, built on and with great expectations which has been held sensibly down to sane development. The lesson of the "boom" is here being heeded.

On Sunday morning we drove to Lake Jackson, on the West side of which is a bird rendezvous and the

feathery residents, with many transient visitors in progress of migration, seemed in fluttering and noisy expectancy of their Northern guests. We had been there on previous occasions, but had never before seen or heard so many birds nor enjoyed their friendliness to an equal degree. They came quite readily on call to pick peanuts from the hands of members of the party, though more of them lighted on Mrs. H. M. and Dorothy than any of the others. Mrs. Munger met numerous acquaintances and made some new ones, while the uninformed were busy with the "bird woman's" bird book in trying to identify various delegations assembled at the convention. That morning was just a preliminary to several other sessions attended, with Rev. G. C. White, a bird enthusiast and authority, acting as guide and interpreter.

This writer has not attended all of the sessions and must confess a most colossal ignorance of bird lore, with which a person raised in the woods, as he was, should be familiar. While this is being written our own and another party of nature lovers are attending, under guidance of Dr. White, another bird convention at a greater distance than any of the previous gatherings.

On Sunday afternoon we drove again to the Singing Tower and Sanctuary, where we all had the good fortune to see the nightingales feeding and make unimpeded observations, which we had not previously been able to do. These birds have been brought from England with the hope of propagating them here. They are the only birds at the Sanctuary confined in their flight by an overhead and side wire enclosure. The flamingoes, however, are restricted to limited wanderings by a wire fence.

While on the bus by which she came Mrs. Munger had met a person with an anti-complex on the Tower and the Sanctuary and who described it as a "stupendous monument of egotism." The "bird woman," as her friends know, is one of the sort who want to be shown before accepting any estimate. Her reaction upon visiting it was like that of the others of our party as to its indescribable delight.

And to round out Sunday as a perfect day we attended the First Baptist church (colored) in the evening. We had not intended attending that church, but were headed, through general and particular invitation, for the Methodist church further along the street—which is either Lime or Lemon, the two being so much alike that it is not easy to distinguish after dark, with their similar attendant surroundings. The Methodist church, after some years of existence outwardly carrying the weathering shade of its native wood siding, is being painted and this special invitation was probably—and very properly—had for its purpose an exchange of melody for money. A group of jubilee singers was to be the chief attraction.

Of course, I have no idea that Baptist brethren intentionally and deliberately staged a rival and counter attraction. That would be unethical and pernicious proselyting. It's not done, you know, anywhere either North or South. And there is always the explanatory possibility of coincidence.

But, anyway, when our car, this writer driving, arrived in front of this first meeting house which, in the dark, did not look as though it had been painted much or of late, we found an assemblage of cars in front of and about an open door, within which there was gathered a considerable concourse of color. Asking a dark man who was looking after the car parking if this was the church of the concert he assured us with cheering confidence that it was nothin' else but. So we followed his directions as to space, alighted, locked and entered. Once within and seated—right up on the mourner's bench—we saw on the walls printed in poster type placards spelling "Baptist" with a big B. Yet, as we observed our surroundings, we were not inclined to retreat, though sorry to break a tentative previous engagement. There was plenty of promise of a musical treat of a nature unusual to us. The choir numbered a score or more, seated back of the pulpit, which was occupied only occasionally during the evening by the pastor. The services were most musical, featuring a quartette from the Florida Memorial College, accompanied by a director.

Following the exercises a contribution was staged and a collection was taken. Yes, I mean it that way. Upon a call for funds for the benefit of the college many of the congregation arose and formed lines, marched to the table in front of the pulpit and deposited on it their contributions, mostly small coins. No white people participated in this march. Then the collection drive began, aimed at the whites, as well as the other hold-outs. The whites sat in the middle section, with the colored members of the congregation in the side sections. The collector-in-chief, a "Brother Jones," was spoken of by the pastor as a "Napoleon of Finance" and surely the "little corporal," who became the master of France and made all Europe tremble, had nothing on this collector in colorful action. And he had a very able assistant in a younger man, of lighter shade who hustled while the colored corporal expostulated. Also the younger man did most of the counting of the money deposited in two piles on the table, showing the gleanings of both. Where these came close together the person most active in the counting had the best chance at the coins adjacent to both piles.

The count showed \$8.86 for the assistant and \$5.13 for the Napoleon. After a moment's contemplation, following that announcement he exclaimed, "Who say that stealing ain't a profitable business and honesty gets its reward in heaven?"

Harry M. Royal.

Human progress marches only when children excel their parents. In democracy our progress is the sum of progress of the individuals—that they each individually achieve to the full capacity of their abilities and character. Their varied personalities and abilities must be brought fully to bloom; they must not be mentally regimented to a single mold or the qualities of many will be stifled; the door of opportunity must be opened to each of them.—President Hoover.

Items From the Cloverland of Michigan.

Sault Ste. Marie, Feb. 24—J. G. Wells, Upper Peninsula farm leader, is back of "back to the farm movement" in Michigan. Definite plans are being worked out. His story shows that people who were attracted to the cities from the farm by roseate views of city luxuries and sky-high wages during prosperous eras are forced by conditions to think of getting back to the farms. Many will not stay on the farms when higher wages come, but a larger number will have had a taste of city life and will be content to remain tillers of the soil and be better farmers than they were before. George Bishop, Secretary of the Upper Peninsula Development Bureau, has received more enquiries for Upper Peninsula farms from one-time farmers now in industrial centers than any time during the past two years. D. L. McMillan, our agricultural agent, says that he has also received a number of enquiries during the past month totaling more than the number received during the past seven years. With these tendencies in mind Mr. Wells, co-operating with the Upper Peninsula Development Bureau, is interviewing all agricultural secretaries and agents in the Upper Peninsula.

The Soo Creamery, competing with sixty Michigan creameries was awarded the third prize on 400 pounds of butter entered in the butter competition at the annual meeting of the Michigan Allied Dairy Association at Jackson recently with a score of 93, believed to be the highest score ever received by any sample of butter going out of the Upper Peninsula, which speaks well for Cloverland.

Word was received here last week of the death of Charles Reid, Feb. 12, at St. Catharines, Ont. Mr. Reid was proprietor of a restaurant on Portage avenue, near the Park Hotel, here, some years ago.

Henry Voisine, a well-known business man at Manistique, died, following a brief illness, at his home last Thursday. He was born in Green Island, Canada, on May 6, 1851. He came to Manistique forty-five years ago. His death will be mourned by a large circle of friends. The business of H. Voisine & Son will be continued by the son, Eli J. Voisine.

At 40 some women are more attractive than they were at 20, but the number is limited.

C. W. Tapert left Monday for Cleveland on business. He expects to be away several days.

Fred Shaw, who was laid up by an accident a short time ago, is now able to get back on the job again at the Gamble-Robinson Co.

John Newhouse, who left a short time ago for a visit to Miami, Fla., has returned and reports having had a most delightful time, taking two dips in the ocean daily and enjoying the sunshine. He is positive that Florida will soon be back in place again, as many regular winter patrons are there again and expect to spend the winters there regularly.

William G. Tapert.

The need for honesty cannot be over-estimated. Most of us are honest in big things, but there are many who are not so scrupulous in small matters. There is, for example, the man who robs his employer of time by failing to observe working hours or wastes the time of others by not being punctual in keeping appointments. The salesman who fails to be at the buyer's office punctually at the appointed hour labors under a self-imposed handicap before he starts his solicitation. In the final analysis, being honest is simply showing the proper consideration for the property of others, whether it be time, money, or goods.

IN THE REALM OF RASCALITY.**Questionable Schemes Which Are Under Suspicion.**

The labeling and sale of dyed rabbit skins as and for more expensive furs, are involved in an order of the Federal Trade Commission to Adiel Vandeweghe, New York, dealer in rabbit skins, and to David Feshback, New York, who manufactures fur garments from rabbit skins dressed and dyed by Vandeweghe.

The order directs that Feshback cease and desist from selling garments made from dyed rabbit skins bearing the trade name or description "Superior Seal" or "Seal", unless the latter word be accompanied by other words in conspicuous type clearly showing that such garments have been or are made from rabbit skins.

Vandeweghe is directed to discontinue branding or labeling as "Superior Seal" or "Seal" the rabbit skins dyed by his firm for Feshback or others engaged in manufacturing and selling fur garments, unless the proper qualifications in the matter of type, letters and words be followed out as to show clearly that such garments were made from rabbit skins.

The designations "Baltic Seal", "Baltic Beaver", or "Seal" or "Beaver" will not be used by two firms dealing in rabbit skins to describe their products for sale, according to an order of the Federal Trade Commission to Philip A. Singer & Bros., Inc., Newark, N. J., and Herman Gelberg and Benjamin Schwartz, partners, trading as Gelberg & Schwartz, New York.

The order provides that Gelberg & Schwartz shall not use or offer for sale rabbit skins bearing the foregoing trade names unless the words "Seal" or "Beaver" are accompanied by descriptions in conspicuous type showing that such garments are made from rabbit skins, while Singer & Bros. are to stop marking these names on rabbit skins dyed by it for Messrs. Gelberg & Schwartz or for others manufacturing and selling fur garments, unless the necessary qualifications appear in conspicuous type.

Singer & Bro. dressed, dyed, and trade-marked large quantities of rabbit skins for Gelberg & Schwartz and for other fur garment manufacturers until dissolution of Gelberg & Schwartz in May, 1926, shortly after issuance of the Commission's complaint.

After service of the complaint Singer & Bro. adopted the practice of stamping on the back of each rabbit skin dressed and dyed for it for the owners thereof the words "Dyed Coney" but in much smaller letters than those in which the trade-marks appeared.

Garments made from dyed rabbit skins will no longer be advertised and sold as "Golden Seal" or "Seal" unless represented also by other words in conspicuous type clearly showing that such goods are made from rabbit skins, according to an order of the Federal Trade Commission to Samuel Jacobs and Isidor Sachs trading as Jacobs & Sachs, fur garment makers, New York,

and the Golden Fur Dyeing Co., Inc., dressers and dyers of skins of fur-bearing animals, Brooklyn.

The Golden Fur Co. is to cease branding as "Golden Seal" or "Seal-words "Seal" or "Sealines" be accommodates for Jacobs & Sachs, or for other fur garments manufacturers, unless the words "Seal" or "Sealnos" be accompanied in conspicuous type by other words showing the garments to be made from rabbit skins.

During 1925 and 1926 and until 1927 the Golden Fur concern dyed several hundred thousand rabbit skins in black for Jacobs & Sachs, stamping on the backs its trade-mark "Golden Seal", enclosed in a circle. Jacobs & Sachs made them into coats for women.

Close to forty such skins were used ordinarily to make up a coat. The "Golden Seal" label appeared in forty places on the inside of the coat.

Following issuance of complaint in this case Golden Fur added to its trade-mark the words "Seal Dyed Coney" in small letters, but in such a position that dealers could cut open the lining and display the name "Golden Seal" yet conceal the words "Seal Dyed Coney".

In 1928 the company transferred its business to Great Northern Fur Dyeing & Dressing Co., Inc., but continued to own or control 20 per cent. of the capital stock of Great Northern.

Great Northern, in 1927, began dyeing rabbit skins for Jacobs & Sachs and marked on them the name "Bonded Northern Seal" in large letters accompanied by "Seal Dyed Coney" in small letters.

A complaint charging Great Northern Fur Dyeing & Dressing Co., of Laurelton, L. I., with designation of dyed rabbit skins as seal was dismissed by the Commission in December 1930 because of dissolution of that corporation and its discontinuance of business.

Importers Push Straw Hat Sales.

Heavy increases in the volume of fur felt and straw hat bodies for women's millinery imported this season will be shown by Government statistics at the close of this season. Companies which formerly specialized in the importation of wool felt hat bodies, they explained, have turned to other types when they found their market cut off by the high rates of the present tariff. Efforts to stimulate the demand for straw hats have been made by the importers, who predict the coming Summer season will find the straws supplanting felts in popularity.

Foreign Novelty Lines Curtail'd.

European manufacturers of novelty merchandise are not catering to the American market as they did formerly. Fear of unsettled business conditions in this market and restrictions of the new tariff discouraged many of the producers, and they had little in the way of new goods to show buyers abroad on recent trips. The heavy imports of staple goods are likely to be curtailed this year, also, because of prevailing low prices here. In many instances, it is pointed out, staple goods of comparable quality can be purchased as cheaply in this country as abroad.

Home Baker Flour

The pride and satisfaction of the housewife in baking perfect bread is best realized through the use of perfect Flour.

The tremendous increase in Sales of Home Baker Flour shows a constantly growing sentiment with the consuming public that Home Baker is the perfect Flour.

Every sack of Home Baker Flour (which is made to our own formulae) is absolutely guaranteed to give satisfaction.

Sold through Independent Merchants only.

Tune in on Radio Station W.J.R., Detroit, every Monday night at 7 o'clock Central Standard time and enjoy "Lee & Cady's Quaker" program.

LEE & CADY

MOVEMENTS OF MERCHANTS.

Manistee—Zaborowski & Jorgenson, dealers in boots and shoes are liquidating.

Coldwater—Old & Johnson have opened a shoe department in their clothing store.

Cadillac—Homer Frye has opened an auto radiator shop, etc., at 312½ North Mitchell street.

Ferndale—The H. V. Kennedy Lumber Co. has changed its name to the C. H. Reynolds Lumber Co.

Dearborn—Edward C. Rieth, dealer in boots and shoes at 4822 Schaefer Bldg., has filed a petition in bankruptcy.

Imlay City—The Blaisdell Stores have opened a branch store here. It will deal in flour, seeds, farm supplies, baby chicks, feed, etc.

Coloma — The Coloma Fruit Exchange has been incorporated with a capital stock of \$50,000, \$24,000 being subscribed and paid in.

Prescott—The Prescott Co-operative Co., farm products, has been incorporated with a capital stock of \$50,000, \$14,400 being subscribed and paid in.

Allegan—Charles Marow has sold his tobacco store and billiard parlor to John F. Boram, recently of Kalamazoo, who has taken possession.

Detroit—The Co-operative Rabbit, Fur & Meat Co. of Michigan, 1572 Elm street, has been incorporated with a capital stock of \$50,000, \$3,000 being subscribed and paid in.

Detroit—Kane's Credit Clothes Shop, Inc., 9306 Mack avenue, has been incorporated with a capital stock of \$2,500, of which amount \$1,500 has been subscribed and paid in.

Pentwater—J. H. Crouner, formerly of Peck & Crouner, hardware dealers, has purchased the J. W. Anys store building and stock of groceries, etc., taking immediate possession.

Detroit—Andrews & Shellfish, 1454 Washington Blvd., dealer in men's clothing and furnishings, has been incorporated with a capital stock of \$7,500, all subscribed and paid in.

South Haven—The Bradley Electric Co., 269 Center street, electrical equipment, appliances, etc., has been incorporated with a capital stock of \$8,000, \$5,500 being subscribed and paid in.

Detroit—The Mitz-Dunn Co., 7149 West Fort street, has been incorporated to deal in fruits, vegetables and produce at wholesale and retail with a capital stock of \$3,000, all subscribed and paid in.

Detroit — The Floral City Paper Stock Company, 1458 Clinton street, has been incorporated to deal in paper stock, waste paper, etc., with a capital stock of \$25,000, all subscribed and \$16,500 paid in.

Negaunee—A. J. Sawbridge, furniture and hardware dealer on West Iron street, has remodeled, redecorated and re-arranged his entire store building, installing modern fixtures, lighting equipment, etc.

Detroit—The Aerie Coal Burner Sales Corporation, with business offices in Detroit-Leland hotel building, has been incorporated with a capital stock of \$10,000, \$6,400 being subscribed and paid in.

Detroit—The Griffin Coal Co., 14799

Meyers Road, has been incorporated to deal in fuel, lumber, cement, ice and builders' supplies with a capital stock of \$10,000; \$4,200 being subscribed and \$3,700 paid in in cash.

Jackson—M. R. Lewis, who has conducted a meat market at Albion for the past six years, has removed here and engaged in the meat business at 133 North Jackson street under the style of the Lewis Meat Co.

Big Beaver—The Crystal Rock Mineral Water Co., R. R. Royal Oak, has been incorporated to bottle and sell mineral water, with a capital stock of 3,000 shares at \$1 a share, \$2,000 being subscribed and \$1,062.50 paid in.

Kalamazoo—Adolph Lapin, trading as Paradise Lingerie Shop, 305 South Burdick street, is named in bankruptcy proceedings filed in U. S. District Court, at Grand Rapids. Liabilities are listed at \$6,700, and assets at \$2,866.

Detroit—Herbert J. Gelles & Co., Inc., 109 East Jefferson avenue, has been incorporated to buy stocks of general merchandise and sell them at retail and wholesale with a capital stock of \$10,000, all subscribed and paid in.

Utica—William Wagner has sold his hardware stock to Louis Kraft, an employe of the store for the past four years and his brother, Charles W. Kraft. The business will be continued under the style of the Kraft Hardware Co.

Detroit—The M. H. Bennett Co., 1247 Washington boulevard, manufacturing and retailing men's and women's tailored garments, has been incorporated with a capital stock of 2,500 shares at \$10 a share, \$1,000 being subscribed and paid in in cash.

Wyandotte—Involuntary bankruptcy proceedings have been filed in the U. S. District Court at Detroit against Lazo Phillips, retail dry goods, by Fixel & Fixel, attorneys, representing Edson, Moore & Co., \$225; Boston Paper Co., \$130; Kloppe Bros., \$317.

Pontiac—A. R. Walter, who conducts a grocery store at 282 State street, has opened a second store at 309 Orchard Lake avenue, under the style of the Boulevard Market, where groceries, fruits, meats and vegetables will be handled. An electric refrigeration system has been installed.

Albion—H. A. Christensen has purchased from I. R. Hoffman, the half interest in his meat market on North Superior street, which he sold to Mr. Hoffman last October and will continue the business under his own name. Mr. Hoffman will return to Battle Creek.

Lansing — Involuntary bankruptcy proceedings have been filed in the U. S. District Court at Detroit against Lester Klein, doing business as Richard Clothing Co., by John McNeill Burns, attorney, representing Seymour Rothenberg Co., \$250; Belcraft Shirt Co., \$98; Schmezer Mesirov Co., \$300.

Battle Creek—The Radio Equipment Co., located in the Arcade for the past seven years, has removed to 114 West Michigan avenue, where larger quarters were available. In addition to its former line of radios, electric refrigerators and other electric equipment, a line of golf supplies has been added.

Muskegon Heights—A. G. Brainard has sold his meat market at 5 West

Broadway to Clyde and Clifford Bloom, who will continue the business under their own name. Mr. Brainard will assume the management of his Brainard Food Shop, at 1039 Peck street, which has been under the management of H. V. Bolt for the past four years.

Battle Creek—I. L. Mustard has engaged in the fish business at 57½ South Jefferson avenue, under the style of the Fish Pond. Live fish will be sold from a large tank in the window of the store, fresh water constantly running through it and live fish swimming about. A complete line of dressed and prepared fish will also be handled.

Paw Paw—Walter S. Hartman, formerly manager of an A. & P. store here, has purchased the business block occupied by the Engel bakery and Morris Freeman's grocery stock and will open a grocery store under his own name as soon as Mr. Freeman can vacate that portion of the block he now occupies. Mr. Freeman will remove his stock to South Haven.

Hamtramck—Involuntary bankruptcy proceedings have been filed in the U. S. District Court at Detroit against Albert Kasmer and Francis Wispe, individually and doing business as Kasmer & Wispe, by Bryant, Lincoln & Miller and John McNeill Burns, attorneys, representing Tober Saifer Shoe Co., \$359; Commonwealth Shoe Co., \$300; Portage Shoe Co., \$195.

Leslie—February 28 occurs the fifth anniversary of the opening of the George Brownlee implement store and will be observed by holding a demonstration of various farm machinery by factory representatives at 10 a. m., a free hot lunch at noon, followed immediately by an auction sale of \$3,000 worth of farm machinery, after which a free moving picture entitled Romance of the Reaper will be shown at Union hall.

Bellevue—February 24 papers were signed assigning to the Bellevue State bank all the holdings, including real estate, of the Farmers State Bank. This merging of the two banks is the outcome of several months negotiations in which the State Banking Commissioner played an important role. The Bellevue State Bank is now one of the strongest banks in Eaton county. No change in the personnel of the bank is contemplated.

Bay City—A local store selling \$15,000 in paints every year utilizes every possible aid from manufacturers, trade papers, local events or conditions which suggest another way toward better paint business. One price for all in the paint department is the well known policy of this house. This company has sold every local real estate broker on the idea of "surface saving," proving that \$500 invested in paint will easily sell the house quicker and at a higher figure.

Negaunee — Sakari Lukkarainen, Arvid Jarvi and Mrs. Jacob Salo, have formed a partnership and engaged in the fancy bakery business under the style of the Quality Bakery, in the Chaussee building, Pioneer avenue and Case street. Ernest Marck, of Munising, who specializes in German baked goods will be in charge of the baking department. All the members of the

firm are well known here, having been identified with the business interests of the city for years.

Manufacturing Matters.

Bay Port—The Wallace Stone Co. has increased its capital stock from \$50,000 to \$150,000.

Alpena—The Alpena Garment Co., Water street, has increased its capital stock from \$150,000 to \$300,000.

Detroit — The Cabinet Ventilator Corporation, has changed its name to the Bon-Air Ventilator Company.

Kalamazoo—The Upjohn Co., manufacturer of pharmaceuticals, has increased its capital stock from \$4,500,000 to \$6,500,000.

Cadillac—The Wilcox Chair Co. has been incorporated with a capital stock of 5,000 shares at \$45.66 a share, \$228,310 being subscribed and paid in.

Detroit—The Detroit Metal & Rubber Co., 1610 Gillett street, has been incorporated with a capital stock of \$12,000, all subscribed and paid in.

Muskegon—The Langland Manufacturing Co., Muskegon avenue, lumber, sash, doors, etc., has opened its box making plant which has been idle since last fall.

Menominee — Fire destroyed the Stephenson creamery and cheese factory, entailing a loss of more than \$15,000, with insurance of \$9,000, it is stated by Louis Sheevey, proprietor.

Detroit—The Miller Corporation of America, 1545 Temple avenue, has been incorporated to manufacture and sell castings, machine work, etc., with a capital stock of \$2,000, all subscribed and paid in.

Detroit—Henry Lauhoff Cereal Mills Inc., 3538 Russell street, has merged its business into a stock company under the same style with a capital stock of 50,000 shares at \$1 a share, \$50,000 being subscribed and paid in.

Detroit—The Michigan Crate Co., 6468 Gratiot avenue, has been incorporated to manufacture and sell milk crates, boxes, etc., with a capital stock of 50,000 shares at \$1 a share, \$17,500 being subscribed and paid in.

Detroit—Wall Chemicals, Inc., 1059 West Grand boulevard, has merged its business into a stock company under the same style with a capital stock of 10,000 shares at \$10 a share, \$50,000 being subscribed and \$5,000 paid in.

Saginaw—Wm. Polson & Co., 1600 Hess street, has been incorporated to manufacture and deal in lumber, millwork, furniture and building supplies, with a capital stock of 50,000 shares at \$1 a share, \$23,002 being subscribed and paid in.

Detroit — The Michigan Transit Mixed Concrete Co., 909 Transportation Bldg., has been incorporated to manufacture and deal in concrete and other construction materials with a capital stock of \$400,000, \$200,000 being subscribed and \$84,000 paid in in cash.

Benton Harbor—Charles Colef, proprietor of the Harbor Cigar Co. for the past twenty years, has sold the business to Frank Trautman and Henry Valle, who will continue the business under the same style. Mr. Colef has purchased an interest in the Colef Glass Products Co. with his two sons. The company manufactures mirrors, etc.

Essential Features of the Grocery Staples.

Sugar—Jobbers hold cane granulated at 5.20 and beet granulated at 5c.

Canned Fruits—California fruits are reported in better shape in reports from the Coast. There is a good demand for standard fruits, and contract purchases are being taken up in better shape. Occasional concessions are reported, but they are not frequent enough to disturb the market. Some packers are holding for slight advances on standard and choice peaches. Pears are in better shape, but canned cherries have been disturbed by reported concessions selling out of the Northwest, mostly on carryover merchandise.

Canned Vegetables—Quotations on tomatoes are not changed, but might easily work to higher levels under the stimulus of improved demand starting in March. Peas are still spotty. Concessions are reported out of Wisconsin on lower grades and some New York State factors are accepting lower prices on blocks of their unsold fancies. Goods purchased on contract are moving out in better shape, some factors report, while others say that buyers are pressing for price adjustments. String beans are still disturbed by blocks of distress merchandise and odd lots offered at considerable price cuts, but this situation has abated somewhat in the past few days.

Dried Fruits—Apricots are firmer than last week. A large independent packer advanced his quotations on choice Blenheim. There are very few apricots above these grades on the Coast. Peaches and pears are well sold up, and the unsold tonnages, practically all in packers' hands, are confined very largely to the lower grades. Reports from the Coast tell of continued easiness in evaporated apples, due to price cutting in New York State, where a surplus of low quality apples is said to be pressing for sale. Statistically, apples are in good position, as unsold stocks in the hands of all packers are said to be down to about 5,000 tons, an amount which might be moved out in the coming spring and summer without particular difficulty. Prunes are proving to be somewhat of a market leader. All sizes are said to be firmer and higher in California and growers are receiving better prices for the portion of the unsold crop which they hold. There is no great surplus of small size prunes now and large prunes are scarce. Mediums appear to be benefiting by the market trend. Bulk varieties are moving in fair volume here, and there is an improved sale of carton prunes. Raisins are so well established that trading is of a routine nature. The raisin pool has control of the situation, and no prospect of a decline can be expected. A new offering by the pool to commercial packers is expected within a few weeks, and it will probably be at another 1/8c advance above the last offering.

Nuts—Trading in nuts is somewhat more active on the spot in anticipation of the Jewish holidays, but the past week closes with prices unchanged. A good demand for Manchurians is reported here, although stocks in all hands are light, and offerings from the Orient are being made very sparingly.

French and Rumanian shelled walnuts are also firm and scarce. Chaberts particularly are hard to find around here. The Spanish almond market has eased slightly abroad in sympathy with the decline of the peseta. Levant shelled filberts are unchanged and there is a fairly wide price range among shippers. Demand for shelled pecans continues to reflect improvement. Prices are favorable for trading and the shortage of walnuts continues to have some effect in stimulating pecans. There is a good enquiry for both shelled and unshelled Brazils which are due to appear on the market here in the near future. California almonds and walnuts are progressing toward a clean-up.

Rice—Trading in rice continues without special feature here. No changes have developed in prices and the primary market situation is firm. Buyers on the spot are conservative in their commitments. Reports from the Southern producing states indicate a growing shortage in long grains, particularly Fortunas. Japans, too, are scarce in Arkansas and are very closely held. In the short grain field top grades of Blue Rose are not heavy and are bringing the prices asked for them by the growers who are holding the bulk of the stocks.

Sauerkraut—Sauerkraut is moving better into consuming channels at present. There have been some gains made in canned kraut and bulk kraut, too, is proving an attractive foodstuff because of its low cost. Buying has not reached the volume yet where higher prices are asked, but packers believe they will do so soon.

Vinegar—A routine business is being done in vinegar. Replacements are being made on a fairly broad scale, but buying on the whole appears to be below the volume usually done at this time of year. Stocks in the hands of distributors are light and a continued fill-in business is indicated for the future.

Review of the Produce Market.

Apples—Current quotations are as follows:

Spies, A Grade	\$2.75
Spies, Commercial	1.65
Spies, Baking	2.50
Spies, Fancy	4.00
Baldwins, A Grade	2.25
Baldwins, Commercial	1.50
McIntosh, A Grade	2.50
McIntosh, Commercial	1.50
Banana, A Grade	2.00
Banana, Commercial	1.25
N. W. Greenings, A Grade	1.50
N. W. Greenings, Commercial	1.00
R. I. Greenings, A Grade	2.00
R. I. Greenings, Commercial	1.25
Grimes Golden, A Grade	1.60
Grimes Golden, Commercial	1.00
Jonathans, A Grade	2.25
Jonathans, Commercial	1.50
Talman Sweets, A Grade	1.75
Talman Sweets, Commercial	1.25
Hendricks Sweets, A Grade	1.50
Hendricks Sweets, Commercial	1.00
Pewaukee, A Grade	1.60
Pewaukee, Commercial	1.25
Starks, A Grade	1.60
Starks, Commercial	1.25
Cooking Apples, all varieties	1.00
Bananas—5 1/2 @ 6c per lb.	

Beets—65c per bu.; new from Texas 80c per doz. bunches.

Butter—The market is the same as a week ago. Jobbers hold 1 lb. plain wrapped prints at 29c and 65 lb. tubs at 28c for extras and 27c for firsts.

Cabbage—75c per bu.; new from Texas, \$2.25 per crate of 80 lbs.

Carrots—65c per bu.; new from California, 75c per doz. bunches.

Cauliflower—\$2.25 per crate of 12 to 16 home grown.

Celery—Florida stock is \$1.75 for 2 doz. box and \$4.25 per crate.

Cocoanuts—80c per doz. or \$6 per bag.

Cranberries—Late Howes, \$4 per 1/4 bbl.

Cucumbers—No. 1 hot house, \$1.50 per doz.

Eggs—Jobbers pay 16c for strictly fresh. Storage operators offer their supplies this week on the following basis:

XX candled 15c

X candled 11c

Checks 10c

Grapefruit—Marsh Seedless from Texas is sold as follows:

54 \$4.00

64 3.75

70 3.50

80 3.25

Extra fancy sell as follows:

54 \$3.25

64 3.00

70 3.00

80 3.00

96 3.00

Bulk, \$3.25 per 100 lbs.

Choice is held as follows:

54 \$3.00

64 3.00

70 3.00

80 3.00

96 3.00

Grapes—\$5 for Calif. Emperors in 32 lb. kegs.

Green Onions—60c for shalots.

Lettuce—In good demand on the following basis:

Imperial Valley, 4s, per crate \$3.75

Imperial Valley, 5s, per crate 3.75

Hot house leaf, in 10 lb. baskets... .65

Lemons—To-day's quotations are as follows:

360 Sunkist \$6.25

300 Sunkist 6.25

360 Red Ball 5.25

300 Red Ball 5.25

Limes—\$1.75 per box.

Oranges—Fancy Sunkist California Navels are now sold as follows:

126 \$4.00

150 4.00

176 4.00

200 4.00

216 4.00

252 4.00

288 4.00

344 4.00

lows:

Floridas extra fancy are held as follows:

126 \$3.50

150 3.50

176 3.50

200 3.50

216 3.50

252 3.25

288 3.25

324 3.25

Florida fancy are held as follows:

126 \$3.25

150 3.25

176 3.25

200 3.25

216 3.25

252 3.00

288 3.00

324 3.00

Bulk, \$1.75 per bu.

Onions—Spanish from Arizona, \$1.75 per crate; home grown yellow in 100 lb. sacks, \$1.

Parsley—50c per doz. bunches.

Peppers—Green, 50c per doz. for California.

Potatoes—Home grown, \$1.10 per bu.; Wisconsin, \$2.25 per 100 lb. sack;

Idaho, \$2.50 per 100 lb. sack; 75c per 25 lb. sack.

Poultry—Wilson & Company pay as follows:

Early Springs 20c

Heavy fowls 18c

Light fowls 15c

Ducks 14c

Geese 12c

Strawberries—30c per qt. for Florida fruit.

Sweet Potatoes—Indiana, \$3.50 per bu.; Tenn., \$2.75 per bu. Both are kiln dried.

Tomatoes—\$1.50 per 6 lb. container, Southern grown.

Veal Calves—Wilson & Company pay as follows:

Fancy 13 1/2c

Good 10c

Medium 8c

Poor 8c

Standards of Practice For Trade Journals.

The publisher of a business paper should dedicate his best efforts to the cause of business and social service, and to this end should pledge himself:

1. To consider, first, the interests of the subscriber.

2. To subscribe to and work for truth and honesty in all departments.

3. To eliminate, in so far as possible, his personal opinions from his news columns, but to be a leader of thought in his editorial columns, and to make his criticisms constructive.

4. To refuse to publish "puffs," free reading notices or paid "write-ups;" to keep his reading columns independent of advertising considerations, and to measure all news by this standard: "Is it real news?"

5. To decline any advertisement which has a tendency to mislead or which does not conform to business integrity.

6. To solicit subscriptions and advertising solely upon the merits of the publication.

7. To supply advertisers with full information regarding character and extent of circulation, including detailed circulation statements, subject to proper and authentic verification.

8. To co-operate with all organizations and individuals engaged in creative advertising work.

9. To avoid unfair competition.

10. To determine what is the highest and largest function of the field which he serves, and then to strive in every legitimate way to promote that function.

The best sign of a big man is his readiness to praise good work in others.

BUYING TO SELL.

How It Is Accomplished By a Kentucky Dealer.*

The old adage, "Goods well bought are half sold" still holds good to-day, provided the goods are of the right kind and are suited to the requirements of the trade territory. Sometimes merchandise bought at a price is not half sold when that merchandise is becoming obsolete, or when it is not adapted to the trade territory for which it was bought. Buying merchandise to-day is a part of the management end of the business, and can be classed in importance with control and all the other important phases of management.

The first thing in connection with buying the merchandise, and to my mind one of the most important, is determining consumer requirements. For the past two or three years our National Association has been advocating a trade survey, and I know of no better way to get a correct picture of the trade requirements of your territory than through a campaign of this kind. Personal calls on your customers on their own ground will not only give you a better insight into their wants and needs and their buying habits, but will go a long way toward building customer good will and loyalty. There is no better way to get customer requirements and needs than from the customers themselves. About three years ago, before my return from the house furnishings show in January, I conceived the idea of mailing a questionnaire to a selected list of about 250 good housekeepers, asking them about the things they were interested in for Spring and about the items they would like to have a special price on during our February sale of house furnishings. I also asked them to mention items that they would like to buy in a store like ours and to suggest new items that we might stock. When I had prepared the copy for this questionnaire, I took it to the printer, and he very promptly gave me the horse laugh. He told me that he had mailed out a number of questionnaires and had never gotten a return sufficient to justify the expense. I went right ahead with the questionnaire, and mailed it out with a stamped envelope enclosed. The next day the returns began to come in and they came in for ten days. Some of these questionnaires were covered with suggestions and I want to say to you, gentlemen, they were eye openers to me. They were a wonderful guide to me in making purchases for that spring business. The only mistake I made was that I did not offer a little souvenir of some kind for the return of the questionnaire. As it was, I got sixty-three of them returned, but firmly believe I could have had a 50 per cent. return if I had done this. Try this some time in your own store if you want to get the surprise of your life, and if you want to find out what the good housekeepers of the community think of your store as a base of supplies for them. In 90 per cent. of the returns on my questionnaires, the woman said that the reason she liked to shop in the chain store and depart-

*Paper read at hardware convention by Veach C. Reidd, of Cynthiana, Ky.

ment store was on account of the fact that the merchandise was displayed on tables and counters with price tickets. Only about 10 per cent. of them gave price as their reason for shopping there, but every one of them mentioned cleanliness and orderly displays both inside the store and in the windows.

Now that buying has been reduced to almost a science, suppose we consider for a few minutes the fundamentals of buying. In my own experience and observation, I find that when I have followed these fundamental principles, I have very seldom gone wrong. The first and most important, of course, is whether or not the merchandise is adapted to my trade territory and whether or not it is what my customers want. We have already discussed that phase. For the second fundamental, I like to ask myself the question, "Has the item popular appeal? Will it appeal to the great majority of customers who come into my store? Will it be a fast turning item of universal use or just another item I am forced to carry because I call myself a service institution."

The next question which always pops up is whether or not it is a real value. A knowledge of the competition in my territory will settle that immediately, and we will discuss that phase a little later on. The next question to decide is the popularity of the price. You know what prices people are willing to pay in most of your lines. The last thing to consider is whether or not it is correctly and attractively packaged and labeled. Hundreds of thousands of pounds of 60 cent chocolates have gone to the consumer at \$1.50 per pound because of the attractive package and many a good item has gone begging because it was wrapped in an unattractive package or was put out with a poor label.

The subject of price lines is so closely interwoven with a knowledge of competition that to my mind the two should be considered together. However, there seems to be a certain amount of psychology in pricing merchandise. The department stores have taught us this in pricing their merchandise with prices ending in odd figures like 7, 8, and 9. A hardware dealer told me the other day that he had three dozen cheap nail hammers which he had been pricing at 50 cents for about six months. He decided to try something different, so he made a window display and put the stock on one of the front counters with a 59 cent price ticket on them, and they moved out in four days. Most of us know that very frequently an item will move readily at 19 cents when a price of 15 cents does not seem to bring the right kind of reaction from the consumer. We are all familiar with the fact that 49 cents is more popular than 45 cents and \$2.95 is more frequent on the price cards of the department stores than \$2.75 or \$3. A study of price lines in buying goes back again also to a study of consumer requirements and buying power. Most of us have a great many more customers who will buy a \$12.50 lawn mower than who will pay \$22.50 for one. Consumers should be divided into different price

groups on account of the difference in their purchasing power.

Probably the most serious problem in any store to-day is lost sales from goods being out of stock, even in the face of improved transportation methods, and the ability to get goods in a hurry. So much has been said in the last two or three years, and particularly during the last twelve months, about turn-over, and hand to mouth buying, that in my opinion the subject has been overdone. As a merchant and the purchasing agent for your community if you care to call yourself such, you owe it your customers to have the merchandise they want and need, when they want it, rather than offer them excuses for items being out of stock. Probably the most serious part of this hand-to-mouth buying propaganda is the fact that it has extended to staple every day items. About two years ago the president of one of our large jobbing houses told me that every morning there is laid on his desk a list of the items which were shorted on orders shipped the day before. The buyers for these items are called in for an explanation as to why the goods were shorted. He also told me that those buyers don't relish sessions of this kind. Like every other store we have a want book on the desk at our cash register, and until about a year ago we were unable to keep up with outs. To-day every member of our sales force has a definite job to do and a certain department to look after and keep up the stock and to keep the counters full of merchandise. This has resulted in the elimination of the greater percentage of the outs and the best thing it has done has been to put new enthusiasm and pep into the sales force, on account of the added responsibility given them. You can't expect your organization personnel to function 100 per cent. unless they have some definite responsibility and know what that responsibility is. There is a woman in my store who has charge of the house furnishings and china and glassware stock. It is her job to keep the stock clean, to keep the counters and tables filled with merchandise, to help with the buying, and to watch the trend in sales, and to report new items called for, that we are not stocking. That woman is wrapped up in her work and has increased the number of women customers who come into our store to such a point that these departments are the fastest moving, best paying lines in the store. I believe that every one of you who are featuring these departments are making a serious mistake if there is not a lady on your salesforce. A week's check up on the volume of sales lost on account of goods being out of stock might be an eye-opener in your store if you tried it sometime. You know the old story of the wolf is coming. Customers quit coming after their patience has been tried too long.

If your hardware association ceased functioning to-morrow morning you owe them an everlasting debt for the service they have given you in stock control, even if you had never taken advantage of any of the other services, which I know you have, and realize their value. Otherwise you would not

be present in this convention this morning. Take the tool study as an example. How many merchants really knew the rating or sales importance on this line. I think I would be safe in saying that every one of us have always carried twice as much stock as our business in this line justified. Last fall while out on group meetings I found a hardware dealer who had just completed his inventory, and had over \$300 invested in pliers alone. The same thing was true all the way through his tool line. Think what a diligent study of the best sellers and the right stocks would have meant to that man, in his investment and stockturn. Mr. Gallaher was on your program yesterday. I am sorry that I did not hear his message. I had the privilege to eat dinner with him one evening during our convention in Louisville. During the course of the conversation, Mr. Gallaher told me that he has already made a recommendation to some of his jobber friends that they star these best selling items in their catalogues. One of the largest enameled ware manufacturers in the country is already doing this in one of his lines of popular priced ware. It is very interesting to note that in some of the cases the larger items which are the fastest movers are priced considerably lower than some of the smaller items in the same line. This price is a reflection of the adjustment of his production to the faster moving items. Think what this would mean if carried out through the tool line also, for the average dealer and the manufacturer. Both dealer and manufacturer could eliminate the slow movers, reduce their investment in stocks, and at the same time get more volume on account of lower prices, and less frequent outs on the better selling items. I understand our National office is now working on a rating chart of the best sellers in house furnishings. Any of us can use this to advantage. Speaking of enameled ware a moment ago reminds me of some very startling things we discovered in our own store through the use of stock control on this line. It has been the means of eliminating all the slow movers and we have reduced our line of gray ware to exactly the same items carried in the chain and department stores, with the resulting lower investment, faster turn and no odds and ends. Stock control also revealed the ten best sellers in our better grade lines and we are now buying these items exclusively. Most of you remember the old days when every dealer bought enameled ware assortments and most of you can remember the pile of odds and ends which were left over after a special sale. Control also revealed the fact that the better lines of enameled ware which we were retailing at 50c were moving too slow to justify our investment in them. We threw out this line and substituted a line of smaller utensils in a trifle lighter weight to retail at 25 cents each and have had a very substantial increase in volume, due to the change. Smaller families are responsible for this trend, and it is a very significant one that should be watched in other lines. Speaking of trends reminds me that we first got our idea of the best selling

color in enameled ware from the sales in inside finishes in the paint department. This craze for color in my opinion is here to stay, although in the future some of them may be a little more subdued than in former years. Stock control has also reduced our investment and speeded up our turn in house paints. By reason of this, and our nearness to our source of supply, we were able last year to get a very remarkable rate of turn in our paint department.

How many of us have bought merchandise in the past only to find that after the invoice was checked and the goods put into stock, some of our competitors have even sometimes the same item or something very similar which will answer the purpose at a very much lower price and a bad impression is created for the store then and there. In my opinion it is very much better not to stock an article, especially the highly competitive ones, than to stock it and have the price out of line with competition. How to get it: you have an object lesson every business day in the year right under your nose in your own town. If you haven't any of this competition in your own town, don't get the idea that it isn't taking some of your business. It is, in these days of good roads and other improved means of transportation. The lady in charge of our house furnishings department spends part of her lunch time every day in the chain stores and keeps us posted on prices of the items women buy. A trip through a chain store or department store once a week will open your eyes. I want to make a statement now that may seem a little extravagant to some of you, and some of you may not agree with me, and that is this: no matter what your competitive problem may be and on what item it is, with, of course, the exception of some of the footballs and loss leaders with which we are all familiar, somewhere there is a source of supply where you can buy that merchandise to meet the competition and have a margin of profit left. This will, of course, depend on how well you have managed your store, how you pay your bills and how closely you work with your supplier. This brings me down to another division of my subject, that of the search for price. A study of competition and the search for price with which to meet it, have to me always been the most fascinating part of my business. Take, for instance, in crockery. For the last two or three years since we have had such violent chain competition, we have depended almost solely on the jobber for his dropped patterns which he gives us at a price which will enable us to meet this competition and still have a margin left. The Woolworth manager in my town is a friendly enemy of mine. He told me the other day in my store while he was visiting with me that this was a decided advantage which the independent has over the chains. He went so far as to say that if their managers have any initiative, they are powerless to use it. Their merchandise and their sales plans are exactly like a Sears & Roebuck cut price house. They are all cut out in New York and laid down for them and they must fol-

low them to the letter. Very rare, indeed, are the cases where we are unable to buy merchandise to meet our competition, and I want to tell you one of the reasons in a few minutes. I believe that most of you who do not make one or two trips to market each year are making a serious mistake, particularly those of you who are featuring house furnishings, china and glassware. Our trips to market have been the means of our making some very desirable connections, on these lines particularly. When I have finished talking, I wouldn't like to have you call me a moon-eyed optimist, any more than I would want you to say that I am a squint-eyed pessimist. I have been accused of everything else but the latter. I can't help believing that a brighter day is ahead for the independent merchant who merchandises as aggressively as his competitors. I would even go so far as to say that the chain store and mail order house have lost their "whoopie." Some one said that the independent lost his when Sears began paying freight last year on their merchandise. I would not go so far as to say that you will buy as cheap as the chains and mail order stores. It will not be necessary, but you will be able to buy at a price which will enable you to meet or beat the competition you have. Your wholesaler will be a bigger help to you in the future than he has ever been. He is waking up to the fact that he is dependent upon the independent for his bread and butter. Something happened in his business in 1929, a thing which stands out as very significant to me. The year book of the Department of Commerce for the year 1929 shows that, in spite of the enormous expansion of chain store and department store retailing, the independent stores of the country, as a whole, showed an increase in sales, while sales of the wholesaler declined. I believe he will be more willing and ready in 1931 than ever before to work with you and help you solve your problems, provided you do your part in co-operating with him.

I like the word co-operation. I wonder sometimes what Elbert Hubbard had in mind several years ago when he had this to say about the word: "Before co-operation comes in any line, competition is pushed to a point which threatens destruction and disorder. Then to avert ruin, men devise a better way, a plan which conserves and economizes, and behold it is found in co-operation. I take it that the great majority of you who live in the better towns, have at least ten to twelve traveling men calling on us every week. They are all high type men, and represent the foremost jobbers and manufacturers of the country. Have you ever stopped to think how much time you waste if you give each of these men a hearing, to say nothing of the duplications in merchandise stocks, the extra office work, and the extra investment in odds and ends in merchandise. This is not the biggest thought in connection with the proposition. None of those suppliers are getting a steady stream of orders from you, when you are buying from all of them, none are interested in help-

ing you with a highly competitive problem. What right have you to expect help in the way of special prices to meet your particular problem of competition, when you are responsible for high prices by scattering your purchases over a dozen different sources of supply when two or three could take care of you to better advantage. I don't know that any of you are guilty. If you are this is a good time to start concentrating. Suppose you select a nearby, convenient source of supply, tell the heads of that business what you are going to do and then do it. Just see what happens to your account when that supplier begins to grow; when your supplier gives you a special price to fight your battle and you use it in the same manner in which it is given to you. Don't try to stick the extra profit down in your pocket and defeat the purpose and at the same time drive customers away from your store. A friend of mine a long time ago told me that it was a great deal more important to make a business connection than to make a deal. No matter how hard you may drive a bargain, be sure that you are making a connection which will be worth something to you in the future, when you need it. With all this talk about big business and about its being a cold-blooded proposition, I still believe that every jobber and manufacturer has a personal interest in the welfare and the success of his customers and that not every one of them has ice in his veins. As a matter of fact, co-operation is nothing more or less than teamwork, and teamwork in distribution is the theme of this convention. Somebody has said that this is a "backscratching" age. You tickle me, and I'll tickle you. After all, I am wondering if the one great fundamental of business to-day and the solution of the greater part of our problems could not be found in that great fundamental principle laid down over 2,000 years ago by the greatest teacher and business man the world has ever known, when He said: "Whatsoever we would that men should do to you, do ye even so to them."

Victorian Wall Paper Styles Lead.

Spring wall paper orders now reaching manufacturers from retail and jobber accounts show a decided trend to early Victorian patterns. These designs are outselling other types by a wide margin. The low level of prices prevailing this season has brought medium and high-quality goods into much wider demand. Washable papers priced from 15 to 20 per cent. lower than last year, are selling freely, it was said. Consumer buying of wall

paper is scheduled to open up late this month and dealers are now rounding out their stocks.

Better Grade Lamp Sales Off.

Demand for bronze base and other lamps retailing in the high-price brackets is the dulllest experienced in some years. The heavy emphasis put on low-end goods, coupled with the business slump, is responsible for the situation, they said. Selling agents for producers of bronze, pottery base and other type lamps which can be retailed at \$3 to 8 report business improving steadily. Re-orders received since the lamp show in Chicago early last month have been above last year's average although the quantities purchased on individual orders continues small.

Men's Fall Clothing To Be Cheaper.

With lower woolen and worsted prices forecast for Fall, men's clothing manufacturers, who have been laying out their sample lines, are preparing to make reductions in their price ranges. In this respect they are making every possible effort to shave operating expenses, as cloth is the only item in their costs which will be lower. There is no immediate prospect that wages will be reduced, it was said. Fall lines are expected to be opened about the middle of April.

1876

1931

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BETTER HOMES.

Government publications are proverbially dull, but that they are capable of bright spots is proved by one entitled "Vocational Education in Home Economics," which tells the story of twelve years of education in home economics under the National vocational education laws. Class instruction in some subjects may fail to be evidenced in a practical way outside of the school-room, but home economics is evidently more than living up to its name, since it is enlisting whole families and not simply the boys and girls who are being instructed. One girl received the co-operation not only of her family but also of the representative of the loan company which owned the farm on which the family lived. His interest was aroused to such a degree that he offered to help any tenant's daughter who enrolled in the vocational home-economics courses, on condition that she do all of the planning herself and as much of the work as she was able. Here is the condensed story of what followed:

This project started by the girl's taking over the care of the kitchen. A few startling facts were discovered, one of which was that it took from 40 to 50 minutes a day to scrub the kitchen floor. The total time consumed in this piece of work for one week impressed her father and mother so much that by the end of the week the girl was mopping bright new linoleum instead of scrubbing an old splintery floor. The increase in comfort and attractiveness of their home and the saving in strength and time gave the whole family a new interest and brought about more improvements. The tops of built-in tables were covered with oil cloth and the landlord was appealed to for some improvements. He became interested and bought a sink on condition that they install it and build a cesspool.

By this time, the representative from the loan company began to see other ways of improving the value of his place. He came to school and offered to help this particular girl financially or otherwise with her projects and as a result a landscape project was started. An unsightly old cistern near the house was dug out, the hole filled and the place seeded. After the lawn was extended to the back of the house, the kitchen steps seemed so rickety that they were repaired. A hedge was put in front along one side of the yard, and a planting of roses was placed on the other side. The representative of the loan company of his own accord sent several dozen bulbs to be set out, but as soon as the tulips and daffodils came through the ground the chickens nipped them off. This was discouraging, but a determination to have flowers resulted in a new fence. Again, the representative of the loan company came to the assistance and brought the steel posts and ornamental fencing necessary. The men of the family put it up as they could find time during the summer. This, however, called for another improvement as the only gate from the yard led into the barnyard. Another one was built in the front, and a foot bridge put up across a small irrigation ditch which runs between the front yard and the road. This home-economics student definitely outlined and worked out her projects in the winter, but the entire family continued working all summer.

All this because Uncle Sam pointed the way and gave some instruction. The Chief of the Home Economics Educative Service, Miss Adelaide S. Baylor, unlike many principals and

superintendents of education, has no occasion to wonder whether the work in which she is engaged is bringing results.

GAINS ARE HELD.

Little change is noted in the general business situation except that some small gains have been held. Basic activities in the aggregate have maintained their level, as indicated by the very slight advance in the weekly business index. Hopes are entertained that a slow recovery has started, but sentiment in general seems to be a little disappointed that more progress has not been made.

Sentiment has also been affected adversely, it seems, from the fears aroused by opponents of the veterans' loan plan. In many ways they have distorted this proposal and caused an anxiety which does not appear warranted. As less biased commentators have pointed out, the money borrowed under this plan would be less than insurance companies lend and probably go immediately into consumption channels. There is a good deal of question whether Government finance or the bond market would suffer, and there is certainly little difference between such payments and the huge loans pressed for building expansion, according to those who see no objection to the plan.

Employment conditions, as reflected by recent statistics, have disclosed little improvement. In fact, there has been some further recession reported here and in Illinois. For instance, the free agencies reported 330.5 workers for every 100 jobs last month as against a ratio of 270 in December and 257.2 in January, 1930.

About the best news of the week was the increased call for automobile steel, the rise in copper prices and a gain in building. The latter is running about 23 per cent. under a year ago, but at 27 per cent. over the December rate.

Commodity prices are still weakening. The Annalist index standing at 111, a drop of eight-tenths of a point for the week. This weakness and the agricultural situation are probably the two chief factors standing in the way of a quick recovery.

PSYCHOLOGY PLUS.

"Whether at any given point it should be said that business reflects the stock market or that the stock market reflects business is always a question for debate. Doubtless in the long run the stock market will take its cue from business rather than the reverse, but the two influences actually react upon each other, and there can be no doubt that the swing of stock prices is an important factor in shaping public psychology."

Every one will recognize the soundness of these remarks, which were made in the February bulletin of the National City Bank. But it is perhaps not sufficiently noticed that the part which any definite upswing of stock prices is calculated to play in promoting the recovery of business is incomparably greater in the present situation than it has been in any former period of depression. People have always watched the fluctuations of the

stock market for signs of business recovery, and when they thought they saw them the resulting psychology did, of course, have some tendency to bring about the fulfillment of the forecast. But to-day something enters into the case much more potent than mere psychology of this kind can be.

For the fact is that, for the first time in history, the rise and fall of stocks directly and seriously involve the personal fortunes of millions of individuals—not speculators but investors—probably as many millions as any former period could show hundreds of thousands. Of these millions a very considerable proportion underwent, after the stock market collapse of 1929, what was on its face a loss of half, and sometimes much more than half, of the wealth which they had counted upon as a provision for their future. This inevitably had the effect of greatly restricting their current expenditures; and this restriction was bound to continue so long as the prospect of recovery of what they had lost remained as dark and uncertain as it has been during the past eight or ten months. And by the same token, whenever the stock market definitely assumes a character which seems to give assurance of a return to something like the old values of securities, these people will once more feel that they can loosen their purse-strings without endangering their future comfort. How great will be the stimulating effect of the flood of everyday expenditure which will thus be turned into the channels of retail business, and thence into wholesale business and manufactures, it requires no argument to show.

RETAIL MARK-UPS TOO HIGH?

Out of the maze of problems confronting retailers in these troublesome times there is emerging a rather definite idea that mark-up practice must be overhauled. Not a few executives are convinced that the trend toward higher mark-ups to take care of increased expenses has nearly reached its limit. The business has violated the cardinal principle that volume will grow only as margins are reduced. Increasing margins will choke expansion.

One of the primary faults, it has been pointed out, lies in starting off the sale of an article at a high mark-up. This may be justified when the product has exceptional style value so that the public is only paying a premium to have what is very new. In these days of fast-moving styles, however, the time factor for enjoying this new style is much less than it was. The new style quickly meets an imitation, so that the basis for the premium price is no longer as sound as it was in the past.

Following this high mark-up period, an article slips to lower prices and may have to be closed out at cost or considerably less than cost. The article started too high in price and wound up too low. If it had been started at a lower figure, what would have been the chances of selling more? Would it have been necessary to close out the merchandise? Isn't the average retailer usually so afraid that his average may be too low that he puts his original

prices too high, so that sales are restricted until it becomes necessary to take drastic mark-downs?

These and similar questions are being studied by executives, and it is to be hoped that traditional policies may not too seriously hamper reaching the proper conclusions.

THE AIR MAIL DEFICIT.

The prospective postal deficit for next year is \$150,000,000, according to the Postmaster General. Of this, the air-mail service will account for at least \$20,000,000. This country is by now accustomed to a deficiency in postal revenues, for there has been a deficit every year since 1920 and in most preceding years as far back as 1830. But the shortage has been increasing rather alarmingly. In 1910 it was less than \$6,000,000; in 1920 it was about \$17,000,000; five years ago it was \$40,000,000. In 1930 the figure had soared to \$91,714,450 and it is still rising.

The Postmaster General is aware of his responsibility for nearly a fourth of next year's National deficit. He is compelled to consider all possible economies in his department. He says it is necessary to "justify the expenditures now being made for domestic air-mail service if we are to continue its operation." Reduced rates, radical economies in air-mail operation and a higher degree of efficiency are demanded by the situation, and the aviation interest must give their best efforts to achieving these things or they will be in danger of losing their best customer—the United States Government. They have been generously helped with public money for several years, but no business enterprise can subsist forever at the expense of the Treasury and the taxpayer.

DRY GOODS CONDITIONS.

While there was a little pick-up toward the week-end, retail trade is running well under normal and the month's results so far are even a little below those in January. To meet this situation the stores quite generally are increasing their promotion efforts. The continued emphasis on price is deplored, but retail executives see no other way of contending with a reduced demand, especially as so many customers are in straitened circumstances.

Smaller stores are bearing the brunt of reduced volume for several reasons. These firms have not been so quick in reducing prices to lower cost levels and they have not the resources to pay for promoting new values even when they are in a position to offer them. An analysis of business failure last month, made by R. G. Dun & Co., indicated an increase of almost 33 per cent. in the "traders" group over the same month last year. Failures of manufacturers dropped 10 per cent.

Toward the end of 1930 it was foreseen that January and February would be difficult months for retail trade and plans were prepared for numerous promotions. So many of these sales have been held that there seems to be some justification for the view that the public is "sales weary." However, the introduction of Easter offerings will relieve this monotony.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

William R. Moody, son of the world famous Dwight L. Moody, who probably carried the gospel of Christ to more people than any man has ever done before or since, sends me a copy of his remarkable biography of his sainted father, to which he has devoted much of his time for the past ten years. The book comprises 556 pages and it probably presents more authentic facts concerning the great evangelist of the last century than any other writer will ever be able to marshal. With the time at my disposal it will probably require several weeks to complete its perusal, when I will undertake to review it the best I know how. In the meantime I urge all my readers who feel an abiding interest in the career of America's greatest evangelist to order the book at once and peruse it with care and thoroughness. The price is only \$3.50, which is very reasonable for so large and comprehensive a volume. If ever a son entered upon such a duty as a labor of love I think this biography affords an excellent example.

William Moody has several close ties with Grand Rapids. He was a classmate with and is a personal friend of James Barnett, the lawyer, at Yale college and he has long been a close personal friend of Rev. M. E. Trotter, who has made a practice of attending the Bible conference at the Moody Institute at East Northfield, Mass., several years. On one of his visits to Grand Rapids he accompanied Mr. Trotter to Lamont and spoke in the seventy-five year old Congregational church which was dismantled to make way for the summer home of the Stowe family.

One of Mr. Moody's greatest successes in the evangelistic line was in St. Louis in the winter of 1879-80. He was heartily supported by the Globe-Democrat, then the leading daily newspaper of St. Louis, which printed his sermons verbatim every day for several months, which resulted in creating a tremendous interest in the revival, which resulted in several thousand conversions. Mr. Moody always talked very fast—225 words per minute—and found but one stenographer who could get every word of his discourses. The person referred to was the daughter of the editor of the Globe-Democrat, who subsequently removed to Grand Rapids, where she resided many years as Mrs. Harriet Udell, the first wife of the late Corwin S. Udell. Mrs. Udell was a remarkable woman in many ways. She could put more meaning into a recitation or reading than any other person I have ever known. Her services were much sought by literary organizations. She has been dead more than thirty years.

Dwight Moody's father was anything but provident. He died at 41 years of age, leaving his wife and four children, with an impoverished farm which was heavily mortgaged. The family were Unitarians in religion and the mother

brought up the children in accordance with the best traditions of the New England morality of that period. One of Mr. Moody's earliest undertakings was to drive a neighbor's cows to pasture in the morning and bring them home after school. For this service he received one cent per week.

I was relating this incident to Lee M. Hutchins, President of the Hazeltine & Perkins Drug Co., the other day, when he scratched his head and told me of a somewhat similar situation he experienced in his boyhood days. A neighbor had a cow which chummed with the cow of the Hutchins family. The neighbor suggested that Mr. Hutchins drive his cow to pasture mornings and bring her back at night, for which he would pay him liberally. The proposition was accepted and at the end of the pasturage season in the fall the owner of the cow, who was a daguerreotypist, presented Mr. Hutchins with a daguerreotype of himself, which he still retains. He says 25 cents would have been much more acceptable, but, of course, he was in no position to resent the well-meant action of a neighbor.

Speaking of Trotter reminds me that he has voluntarily relinquished all claim for salary from the City Mission during 1931. He received the usual amount of subscriptions to keep the institution going during the present year, but the expense of feeding 175 hungry men twice a day during the fall and winter—and perhaps longer—is making such a heavy draft on the funds of the Mission that he has erased his name from the payroll. This means that the only income he will receive this year, aside from the proceeds of his savings in previous years, must come from the revival meetings he puts on in other cities. His services along this line are in active demand, but he confines his activities to four campaigns per year. This sacrifice on Mr. Trotter's part may be common among evangelists and charity workers, but it is the only case I have ever had the pleasure of chronicling in the Tradesman. In fact, my acquaintance with religious leaders generally leads me to believe that they usually insist that their salaries shall be treated as preferred claims to any funds which come to their organizations. We have many concerns masquerading under the name of charity dispensers, but I know of only one man in the business who thinks of others before he considers himself. That is why I have gone to some personal inconvenience every year for many years to raise \$1,500 among the friends of the Mission to assist in the wonderful work it is doing in this community to help those in need of assistance, regardless of religious affiliations or lack of religious affiliations. Much of the money contributed to charity work in times like these is wasted, because the recipients of the funds have no organization to work out the problems presented. No one need fear that money, food, or clothing sent to the City Mission will not be properly applied or that gifts will be converted into cash and diverted into improper channels, as is the case with a great organization which

is very flamboyant in its claims, but very deficient in performance.

Ate Dykstra, the shrewd old fox who represents the West side (Grand Rapids) in the Michigan House of Representatives, has introduced a sales tax bill which embodies the proviso that the tax is not to apply unless the merchant's sales are in excess of \$100,000, as follows:

Lansing, Feb. 17—A graduated sales tax aimed at the operations of chain stores in the State is provided in a bill being introduced in the Michigan Legislature to-night by Representative Dykstra, of Grand Rapids. The measure follows in many respects proposals of the Michigan Home Defense League, an organization of independent merchants with local leagues in several Michigan cities.

Representative Dykstra admitted that his measure would strike most heavily at the large chain organizations with headquarters outside the State. Most independent merchants, he said, would escape the bill's provisions or pay but a light tax if it were enacted. All special taxes would be deducted from the sales levy so that firms incorporated in Michigan and paying a corporations tax would have a large exemption. General property taxes would not constitute an exemption, however.

The proposed tax, based on gross sales, would be: one-twentieth of 1 per cent. of sales of \$400,000 or less; 2-20 of 1 per cent. between \$400,000 and \$500,000; 5-20 of 1 per cent. between \$500,000 and \$600,000; 8-20 of 1 per cent. on \$600,000 to \$700,000; 11-20 of 1 per cent. on \$700,000 to \$800,000; 14-20 of 1 per cent. on \$800,000 to \$900,000; 17-20 of 1 per cent. on \$900,000 to \$1,000,000, and 1 per cent. on all gross over \$1,000,000.

Receipts from the tax would go into the general fund to relieve the property tax burden. Mr. Dykstra could not estimate the probable amount the levy would yield.

A penalty of 2 per cent., plus 6 per cent. interest, if collected before resort to the courts, would be assessed for non-payment of the levy when due. An additional 20 per cent. would be imposed if collection was taken to court. Violations would subject a merchant to a maximum penalty of six months in jail or \$1,000 fine.

Mr. Dykstra is too shrewd a man to present such a proposition in good faith, because he knows that the exemption set forth in his measure makes it class legislation, which the Supreme Court invariably sponges off the books at the first opportunity. In view of this condition, which has been a matter of common knowledge for years, I am surprised that my friend Dykstra should resort to such an expedient, which can only result in disaster to the merchants who undertake to enforce such a measure. I am in favor of every movement which will help the merchant—personal, mass or legislative—but I cannot support any action which is fundamentally unsound and is sure to be held unconstitutional by the Supreme Court.

I have recently had my attention called to a recent case of duplicity on the part of the A. & P., which has been the experience of every one who has undertaken to do any business with that organization ever since it was established in 1859. It recently induced a Michigan food producer to accept its order for a quantity of goods on a definite agreement that it would not permit the retail price to be cut below the figure at which the independents

sold the goods for. No sooner did it get the goods in stock than it simultaneously cut the price 23 per cent. The manufacturer immediately notified the A. & P. that it could have no more goods until it restored the price to the regular figure, which will undoubtedly be done for a time, only to be violated again as soon as a good distribution has been accomplished in the A. & P. stores. The adage that no one can touch pitch without being defiled aptly applies to any dealings any decent institution may have with the dissemblers who manage the A. & P.

Sauntering down South Division avenue one day last week I was attracted by the inviting appearance of the Ryskamp Bros. market and dropped in to look around. I found one of the most complete grocery and meat emporiums I have had the pleasure of inspecting for some time. The business was established in 1919 by Jacob Ryskamp and E. D. Conger under the style of the Katz Market Co. At that time one store only was used. Mr. Conger subsequently retired, to be succeeded by four brothers of Mr. Ryskamp when the firm name was changed to Ryskamp Bros. Markets. Three stores are now occupied at 55, 57 and 59 Division and branch stores are maintained at 115 South Division, 746 Franklin street and 757 West Leonard street. One of the brothers is in charge of each of the stores. A building across the alley from the main store is used for making sausage. Mr. Ryskamp says he has no ambition to start any more stores; that he thinks the present line-up is about right for his organization and considering the number of his associates. The main store is a model one in many respects and should be visited by grocers who are seeking information along modern and progressive lines.

In common with many Grand Rapids men I have heard so much discussion over the auditorium location that I actually dream about it at night. Fortunately for the city and all concerned a recent dream showed me how the matter could be settled in a satisfactory manner. The only requirement is that Joseph Brewer announce that he will buy the location on the East side of Grand River for \$405,000 and make the city a present of it, the only condition being that he be permitted to connect the Pantlind Hotel with the auditorium by an underground tunnel. This would enable the city to utilize all of the \$1,500,000 bond issue for the construction of the auditorium and thus the people of Grand Rapids would realize their fondest expectations in regard to the project which has been uppermost in their minds for the past year. As to Mr. Brewer's ability to do this there is no question. He came into possession of three million dollars a few years ago, which current report says he has more than doubled by judicious investments. Naturally, he will want to leave something handsome to the city of his adoption when he dies. Here is an opportunity for him to hand it over to the city at a time when the municipality needs help more than it ever has before or probably ever will again. Such a gift would make him

the most popular citizen Grand Rapids has ever had. We can erect a monument to his memory before he dies, as Fort Wayne did in the case of Col. David N. Foster. Incidentally, the location of the auditorium is so convenient to the Pantlind Hotel, of which Mr. Brewer owns a controlling interest, that the future of that famous hostelry would be assured. This dream costs Mr. Brewer nothing unless he decides to act on it.

My first caller Monday morning was Fred B. Keister, publisher of the Ionia County News, which is known far and near as one of the best county newspapers in the United States. Owners of stores fronting on the main street of Ionia have been so greedy for high rents that they have induced chain stores to invade Ionia to such an extent that there are now more chain stores than independents. As a result of this invasion, Ionia does not stand as high in business circles as she did when the bulk of the retail business of the city was conducted by high class independent merchants who used the local newspapers and conducted their stores on standard principles, instead of the high handed practices now in vogue by the chains. Mr. Keister has suffered by this invasion of alien ownership, alien management and cheap merchandise, but he does not have to continue in such an environment. His reputation as an enterprising publisher and city builder is such that he can take up his abode in a community where personal service and high grade ability are welcomed and amply rewarded. It will be a sorry day for Ionia if Fred Keister ever decides to shake the dust of Ionia from his feet, because the good people of Ionia will never find another publisher who is his equal. Mr. Keister did not discuss any of the above subjects with me when he called at the Tradesman office, but I think I could have induced him to do so by a little encouragement, because I can sometimes see conditions without being told about them. I go to Ionia often and every time I traverse the main street of the city and note how it has been prostituted to chain store purposes I wonder how the real estate owners could be so short sighted as to destroy the morale of their town by filling it full to overflowing with alien institutions.

In this department last week I stated that the plans made for the new city (Grand Rapids) auditorium would not include any arrangement for space for exhibition purposes. Robinson & Campau, the architects who are preparing the plans, inform me they have succeeded in arranging for 50,000 square feet for that purpose on the ground floor and 15,000 feet above the ground floor, which is about half the amount of space contemplated when the structure was first proposed. The seating capacity of the new building is about 5,000, as compared with about 2,800 in the armory.

The daily papers announce the death of John Fitzgibbon, the veteran newspaper man of Detroit, at the age of 71. Deceased started his newspaper career in 1882 as a protegee of the late James

E. Scripps, founder of the Detroit News, and never worked for any other paper. When Mr. Scripps died he inserted a paragraph in his will that Mr. Fitzgibbon was never to be discharged from the employ of the News; that any time he wished to retire he be paid his full salary as long as he lived. Unaware of this condition, a newly installed manager of the News informed Mr. Fitzgibbon when the office of the newspaper was removed to its new location that he was no longer on the payroll, but would be retired on a pension. John said nothing, but quietly moved his little old desk to the most desirable corner in the editorial room of the News. The manager thereupon repeated his statement that Fitzgibbon was no longer on the payroll and that his desk would not be tolerated in the new building. John said nothing. The next morning, when the manager approached John in an angry mood and undertook to remove him from the office, John asked the manager if he had ever read Mr. Scripps' will. On receiving a negative reply, John pulled a copy of the will out of his pocket and pointed to the paragraph relating to himself. It is needless to say that the manager immediately reversed his attitude and permitted John and his little desk to remain in the office until he died.

I hope every grocer and meat dealer will arrange to attend the annual meeting of the Retail Grocers and Meat Dealers, which will be held at Ann Arbor April 29 and 30 and May 1. Like other State mercantile organizations, the grocers and meat dealers have permitted their association to lag during the past year or two. This is a good time to right about face and start in on a new career of usefulness. I hope there will be a generous response to this appeal. E. A. Stowe.

No Higher Hose Prices Expected.

While hosiery prices have been showing a firmer tendency and talk of price reductions has died down, trade observers do not regard any general advance in the immediate future as likely. Silk has been uncertain after its recent advances and, until sharp gains are made, there is no basis for higher prices. Stocks on hand continue heavy. If the hosiery strike in Philadelphia continues for any length of time, observers believe it will have a strengthening effect. But in the meanwhile developments are not sufficiently definite to indicate clearly the strength of the strikers.

Electrical Goods Move Slowly.

Sales of electrical household appliances this month are still considerably behind the volume for last February despite a slight increase in buyers' orders this week. Jobbers and retailers have been cautious in placing Spring orders and some selling agents estimated yesterday that at least 80 per cent. of the regular Spring business remains unplaced. Activity is confined almost entirely to sales items for immediate delivery. Prices on regular goods remain firm as producers are confident that merchandise will move in normal volume once the Spring buying starts.

"Fixing Up" the Store



NEW PRICE TAG SYSTEM

Complete, attractive, effective, economical. Coupon brings details

the MONARCH WAY

See It in Glass—Buy It in Tin

WE GIVE you the ideas. We loan the display brackets. You get the Display Tables, Pickle Stand, Flood Lights, Price Tags—on most favorable terms. We charge no rent nor royalties for our patents. Increased sales quickly pay cost of installation.

Monarch Super-Quality Foods are sold only to independent merchants. This nationally advertised line pays retailers satisfactory returns while meeting the severest competition. Complete details upon request.

MAIL COUPON NOW

REID, MURDOCH & CO., P. O. Drawer RM, Chicago, Ill. MT²
Please tell me about the Monarch Way.

Name.....

Address.....

GET YOUR SHARE OF THESE Quicker Larger PROFITS!

As a result of national magazine, newspaper and radio advertising, people everywhere are demanding Chase & Sanborn's Dated Coffee.

Chase & Sanborn's Dated Coffee is rushed to you direct from the roasting ovens. Its freshness is guaranteed by the date on the can. A very small investment gives you two turnovers a week, 104 times a year. This means quicker, larger profits!

CHASE & SANBORN'S Dated COFFEE

Distributed by Standard Brands Incorporated

5 REASONS
why you should push
STANDARD BRANDS
Products.

- 1—Prompt service and frequent deliveries.
- 2—Small stocks properly regulated require small investments.
- 3—Quick turnover and quick profits.
- 4—A reputation for freshness with every product.
- 5—Nation-wide advertising.

To Swat the Chains.

Organized with the purpose of resisting and fighting the "ever-increasing menace of the chain store systems," the National Chamber of Associated Merchants has been granted a charter under the laws of the District of Columbia. Headquarters of the organization are in the Investment building, Washington, and it is now actively engaged in building up its membership.

The fact that former Senator John F. Nugent is president and Frank White treasurer indicates that the organization will be a factor in the anti-chain legislation that is expected to claim much of the attention of the next session of Congress. Mr. White is a former United States Treasurer.

Last Tuesday William J. McGinniss, secretary of the new chamber, explained that the organization is soliciting memberships from trade associations and manufacturers with an interest in legislation against chain enterprises, and among individual merchants in both the wholesale and retail fields. He said that the twofold purpose of the chamber is to act as a clearing house for the collection and dissemination of information on the subject of chain distribution, and to bring the influence of all interested associations, manufacturers and distributors to a focus in the introduction of, and for the information of, Congress in the consideration of suitable legislation.

Regardless of the failure of many similar organizations during the last two years, the chartering of the National Chamber of Associated Merchants is a strong indication of the preparation being made to promote anti-chain legislation. Several Congressmen who will serve first in the next session were elected on anti-chain platforms, and it is said that numerous others are waiting for the Federal Trade Commission's chain store report to frame anti-chain bills. The depression has strengthened the political position of the independent retailers, and there is no doubt that the next Congress will give attention to a variety of proposed laws against the chains. Consequently, it may be safely assumed that it will require the alert interest of intelligent business men in all parts of the country to prevent Federal legislation that will be harmful to general distribution.

Ann Arbor Grocers Planning For Big Meeting.

Ann Arbor, Feb. 20—I am writing you that through the columns of your trade paper, the Ann Arbor grocers and meat dealers may acquaint the grocery and meat dealers in other cities and towns of the fact that the next State convention of grocers and meat dealers will take place in Ann Arbor at the Million Dollar Michigan Union April 29 and 30 and May 1. The convention will close on Friday night with final high school debate on the chain store question as has been debated by

all the high schools of Michigan this year.

We have adopted this slogan for the present:

"Ann Arbor local calls the retail grocers and meat dealers of Michigan to Ann Arbor April 29 and 30 and May 1."

Our program is in progress and we hope for its completion within a short time. Will keep you informed from time to time.

The Ann Arbor local is offering a cash prize of \$25 to any member of the State or local association for the greatest number of memberships obtained to the State organization. New members or re-instatement of former members will be counted. The contest will close April 15.

Anyone wishing to know further of our plans address the Ann Arbor local or the writer. You will hear from me again in a few days as our plans progress.

Wm. Schultz,
Chairman Convention Committee.

A Town Wide Survey.

In Kendallville, Ind., 6,000 population, a hardware dealer has had a paint expert call on every home owner in town. The caller introduced himself as the paint man at this hardware store. He did not try to clinch a sale at the call. His purpose was to sell the idea of painting, then sell the paint department of that store as the place for intelligent information on painting and as the logical local headquarters for good paints and good brushes. This man kept a card index record of his interviews. From this data a direct mail campaign, newspaper campaign and personal appeal campaign were formed. Sales in the paint department are about \$12,000 a year. Auto enamels bring in another \$700. The paint ambassador at the homes found many leads for other departments and was directly responsible for the sale of linoleum, vacuum cleaners, washers and many other profitable lines and at the same time gave the store an analysis of the paint sales market in Kendallville.

Greater Call For Plate Glass.

Greater activity in the plate glass field and a further readjustment of window glass selling prices were outstanding among the week's developments in the flat glass industry. The stimulus both in number and size of orders for plate glass is to be attributed entirely to revival of activities in the automobile industry, as consumption by other principal consuming industries continues in unusually light seasonal volume. The revised discounts on window glass are effective from Feb. 19. The revision is the second to be made this Winter. The demand for window glass is holding recent slight gains.

Expect Renaming of Sheet Prices.

Reports that wide sheeting and sheet prices would be reaffirmed shortly by the leading producers are current in the market. It is not revealed what deliveries will be specified in any re-statement of quotations, but manufacturers are expected to give assurance to buyers that no price change from the last list issued is contemplated in the near future. The market has been unsettled by price shading on the part of producers of the lesser brands and second hands, but the recent stability in cotton has strengthened quotations somewhat.

Our sales policy

- 1 To sell no chain stores
- 2 To sell no "co-ops."
- 3 To sell no desk jobbers
- 4 To back every package with a solid guarantee



This policy backed by a quality product like Purity Oats is your weapon against "bargain sales" and other types of indiscriminate selling.

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PRESS FOR SALE

Campbell Century press, 28 x 42. Four roller. Plate distribution. With or without automatic feeder. Running every day. Will sell cheap for cash. Correspondence solicited. Tradesman Company, Grand Rapids.

PARCEL FREIGHT SERVICE

Cheaper than Freight or Express on small parcels up to 20 lbs. 4 Fast Services Daily To Big Rapids and North on U.S. 131. East to Belding, Greenville, Edmore, Alma, and Saginaw District.

NORTH STAR LINE, INC.

R. E. TIMM, Gen. Mgr.

Crathmore Hotel Station.

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Grand Rapids, Michigan

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SEEDS

Distributors of PINE TREE Brand

ALFRED J. BROWN SEED COMPANY

25-29 Campau Ave., N. W.

GRAND RAPIDS, MICHIGAN

FINANCIAL

Fixed Trusts Gain Recognition.

The proposal of the New York Curb Exchange to arrange for admission of fixed trust shares to trading privileges presents interesting possibilities.

The fact that the second largest security exchange in the country is considering such plans represents more than a movement to provide a central market place for securities of this type. It is unquestionable recognition of the tremendous growth in this field and of the widespread distribution of fixed trust shares.

Listing of the shares will introduce for the first time this class of securities to speculators and it is probable Curb members will arrange for purchases of the trust shares on margin for the first time.

Admission of fixed trust issues, moreover, will provide an additional source of income for members in the form of commissions, providing trading volume compares favorably to the amount of shares outstanding. Hundreds of millions of dollars worth of fixed trusts have been sold outright to investors in the last year or two.

Thus a situation will be created somewhat similar in results to the secondary distribution plans recently adopted by the Stock Exchange. In other words, Curb members may share in the profits of distributing organizations which are selling direct to investors fixed trust shares on a large scale.

An advantage for the investor in the arrangement is that a market will be provided where he may dispose of his holdings at a moment's notice whether or not the firm sponsoring the shares continues in business until termination of the trust agreement.

Introduction of fixed trust shares to an established market is expected in some quarters to stimulate sales for the reason that it will provide a newspaper record of transactions that may be followed in all parts of the country. Many newspapers that print the daily Curb list do not publish quotations on investment trusts.

What effect possible margin buying may have on prices of these securities, usually determined by day-to-day price changes of the listed underlying stocks, remains to be seen.

William Russell White.

[Copyrighted, 1931.]

Stocks Gain By Bonus Action.

Apprehension over the possibility of a large Government bond issue in connection with soldiers' bonus proposals in Congress has been reflected mainly in the bond market. Bonds have suffered on the theory that a comparatively high interest rate of 4 per cent. or more which might be necessary to attract investment funds on so large a scale would depreciate the value of other fixed-income securities and absorb capital which otherwise would have gone into other securities.

In the stock market, however, bulls have seen a double-edged argument in their favor. Settlement of the bonus problem through some moderate compromise, or by passing up the proposals entirely, doubtless would remove an overhanging fear from financial interests which have been trying

to build up the bond market as a source of capital instead of the stock market. Relief probably would be expressed in resumption of plans for new enterprises financed through bonds.

On the other hand, as stock market bulls view the outcome, distribution of \$500,000,000 or \$1,000,000,000 to World War veterans probably would stimulate consumptive demand immediately and bring about some inflation in values of consumption goods and possibly quicken the pace of residential building. Stocks, naturally, would be chief benefactors from such a turn, although financial leaders have warned that a period of temporary inflation ultimately would prolong the process of readjustment which has been going on for more than a year.

Shares most likely to benefit from distribution of money to veterans would be those of the chain stores, mail order houses, automobile manufacturers and other companies supplying consumptive demands. The leading mail order stocks, Montgomery Ward & Co. and Sears, Roebuck & Co., particularly, have been picked as likely to be outstanding benefactors.

The automobile industry anyway has been looking for improvement this year and the placing of so much ready cash in the hands of the army of veterans probably would give a fillip to demand for cars.

The return of money to old channels as result of credit ease and abundance of funds seeking investment outlet have been counted on to bring about a revival of building activity and the movement doubtless would be stimulated by disbursement of money which would enable veterans to make initial payments on homes.

The two leading Stock Exchange issues in line to benefit from improvement in building are American Radiator and Johns-Manville.

[Copyrighted, 1931.]

Strong Sentiment Against Any More False Advances.

Wandering too far in chase of the rainbow is a temptation the stock market will resist if it keeps in mind two sad ventures of the last year when colors on the horizon seemed bright.

Two months of rising stock prices are creating an inquisitive skepticism that did not come a year ago until the advance was five months old. Despair resulting from the discovery in April last year that the stock market since the panic had been chasing a rainbow left its lesson. New despair when the summer's rise collapsed drove home the lesson. Men want no more disappointments. They have become, let us hope, a little cautious. Market jiggles interest them less. Underlying conditions more.

Evidence of the changed psychology toward the market that this early 1931 stock bulge meets is expressed in a remark you will hear everywhere you go in Wall Street these days whether it be to see a bank president or a humble speculator in any customers' room:

"This market is fine. We have had a nice advance. But I hope it doesn't go much higher right away."

"Why?"

It is a question that brings its inevitable answer.

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"Because," he will say, "I don't want to go through another break. Nobody wants the market to go up more than I do, but I don't want my hopes aroused by another false move."

Now reduced to language of the economist, what the banker and humble investor everywhere are saying is that no good comes from chasing rainbows in the stock market. Accordingly they are subjecting the present movement upward in stocks to a scrutiny they did not know in 1930 much less 1929.

They are not denying the possibility that underneath the surface an improvement in business is forming. They are quite willing to acknowledge that the decline in industry seems checked. What they desire not to do is to follow the market too far up on a hope of recovery until evidence comes to light that improvement in business is no figment of the imagination but an actuality. Paul Willard Garrett.

[Copyrighted, 1931.]

Commodity Decline Accounts For Part of Decline.

Our import and export trade flow in January did not introduce the evidences of improvement that were manifest here and there in domestic business but fell instead to new low levels.

Merchandise exports from this country in January at \$250,000,000 presented a shrinkage from \$273,000,000 in December and \$410,849,000 a year ago to the poorest American export volume witnessed for any month since the war. You get a picture of our shriveling exports if you compare last month's total with \$528,400,000 for October, 1929, the pre-panic month.

There is statistical evidence of the world-wide scope of the depression that has tightened its hold on American business which in recent times had come to move a substantial part of its product in foreign markets.

Ever more important is it to know how our exports down through the years will expand in sufficient volume to stimulate American prosperity except through an even greater growth in imports from abroad or in a redistribution of gold. But in January imports into this country fell sharply, and instead of moving out gold continued to flow in. Merchandise imports for January of \$183,000,000 presented a shrinkage from \$209,000,000 in December and from \$310,968,000 a year ago to the lowest for any month since 1921.

Even allowing for the recession in commodity prices, a decline which in itself has been operating to cut down the trade valuation figures, the new reports of trade with foreign lands stress the world aspects of this depression. They put into the hands of optimistic internationalists a compelling document tending to show how emergence for this country from depression might come through an expansion of exports. But it simultaneously leaves unanswered an important unknown element in the equation.

Is there any great hope for increased merchandise exports without increased merchandise imports or without an exodus of yellow metal?

Paul Willard Garrett.
[Copyrighted, 1931.]

U. S. To Announce Big Issue March 2.

The first official information on the pending financing by the United States Treasury was given to-day with preliminary notices from the Treasury Department to the New York Federal Reserve Bank setting the date on or about March 2.

The notice of the pending offering and the methods of filing subscriptions presumably refers to the major operation planned to refund \$1,100,000,000 in 3½ per cent. notes that have been called for March 15. The Treasury does not follow the practice of giving advance notice of calls for tenders on discount bills, so it is assumed that the statement refers to bonds or certificates of indebtedness.

Government bond specialists believe that the refunding of the 3½ per cent. notes will involve both a long and a short term offering. There is some talk of a \$500,000,000 issue of ten to fifteen year maturity bonds bearing interest at 3¼ or 3½ per cent. It is suggested that the remainder of the necessary \$1,100,000,000 could be obtained through shorter-term borrowings.

The approval by the House of Representatives of Secretary Mellon's petition for the authorization of \$8,000,000,000 in additional issues has no bearing on the pending issue, but refers to plans for the refunding of nearly that amount in First Liberty 3½s and 4½s and Fourth Liberty 4½s. The Fourth 4½s may be called after 1933 and the two First Liberty issues after 1932.

Significance is seen in the approval of the \$8,000,000,000 refunding in issues exempt from the surtax. Of the three issues to be pared down, only the Liberty 3½s at present carry that feature.

A Business Man's Philosophy.

Sometimes it takes far more courage to admit defeat than it does to hang on. It is said that only a few stock market speculators have the courage to take losses deliberately. The majority have to be sold out.

Few of us care to hear the bitter truth; our ears are open only to pleasant news.

The world would not go far without faith, but intelligence and a sense of proportion are needed, too. The man blessed with both faith and intelligence is unbeatable, whereas faith without intelligence is merely a form of stupidity. William Feather.

Praise From a High Source.

O. H. Bailey, leading grocer and meat dealer of Lansing and Treasurer of the Retail Grocers and Meat Dealers Association of Michigan, writes as follows:

Enclosed find check for next year's subscription to the Tradesman. I receive more good sound business sense and vital information to a grocer in your publication than all other publications combined.

It doesn't take long for the manager to spot the bluffer; if it did he would not be manager long.

Give a man self-respect and you have increased his capacity for work.

Debt breaks more men than hard work.

The Measure of a Bank

The ability of any banking institution is measured by its good name, its financial resources and its physical equipment.

Judged by these standards we are proud of our bank. It has always been linked with the progress of its Community and its resources are more than adequate.



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Established 1860—Incorporated 1865 — Nine Community Branches

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VAGARIES IN AGRICULTURE.

Difficulty in Marketing a Five Acre Squash Crop.

If my recollection serves me, it was fifty years ago in time, and the habitat of this adventure was Burton Farm, pretty well known to Grand Rapids people. Because I was engaged principally in the promotion of the State Horticultural Society and the erection of branches in the various parts of the State, my time was so fully occupied that I found it desirable to have a foreman of the farm who did not shrink from taking responsibilities. So I engaged Fremont E. Skeels, a graduate of the Agricultural College and a good friend, to take immediate charge of farm operations. We worked nicely together, we were both accused of being dreamers, and there were many incidents which justified the accusation.

A factory had been organized on what was then North Canal street for the evaporation of fruits and vegetables—a new and what seemed to be a very desirable process was the basis of the concern. It started out with great promises for utilizing our surplus vegetables and fruits and converting them into commercial products of estimable value. A lot of us took stock in it and shared in the vision of the promoters.

In a visit to the factory one day I enquired of the manager if they had ever thought of evaporating winter squashes, and he said they had performed some experiments along that line and were satisfied they could put a very fine product on the market. I enquired further if I would be justified in growing a crop of fine Hubbard squashes to be delivered to them at the harvest and if the company would engage to take my crop. He responded very promptly in the affirmative and said if I would grow the crop he would take care of it. This was simply a verbal arrangement and Garfield and Skeels entered enthusiastically into the plan.

We had ten acres of ground admirably suited to the purpose which we expected to plant to sweet corn. Under the stimulus of the squash suggestion we shifted our plans and because we had a lot of very fine Hubbard squash seeds of our own selection, we planted the whole ten acres to Hubbard squash. Two or three years previously we had taken first premiums at the fairs when we had exhibited Hubbards, and we had very carefully selected seeds from the finest specimens.

The field was planted and very soon after the squash plants appeared our troubles began. As soon as the third and fourth leaves came on the plants, the striped beetles appeared in myriads. We had experimented a little in the use of flowers of sulphur as an antidote and because it was cheap material, we invested in enough sulphur so we were warranted in using it freely over our squash field. The odor of sulphur was in the air, and attracted the attention of the neighborhood. Even the young lads going to Seymour school became interested in it and made fun of it. When a couple of them had a scrap and they were tempted to use language that was not warranted by

their family connections, in their wrath instead of saying, "You go to hell," they would say, "You go to Burton Farm squash field." And, of course, using the term usually changed the current and anger was transformed to hilarity.

It was a dry season and constant cultivation had to take the place of rainfall for many weeks. The method was successful, our crop grew apace and there was a splendid set of squashes. We followed every modern method of procedure which occurred to us and among other things we carefully nipped the end of the vines instead of allowing them to grow rampant, always cutting them off just beyond the setting of a fruit.

We wanted some fine specimens for the fair and at that time size counted very largely in the decision of the judges. So we sought to grow some specimens of extraordinary size and went so far as to feed some of them new milk by a process of our own. We made a little slit in the vine near a fine looking squash and with the aid of a piece of cotton and capillary attraction, we transfused the growing vine with lacteal provender. It worked, and we had some of the finest specimens of Hubbards I ever saw. When fair time came, we made our usual entries and, of course, carried off the premiums.

I had not consulted the evaporating plan until it was near harvest time. And then I told them that we had a fine crop of squashes and when should we begin the delivery and how rapidly would they take them? To my astonishment the manager said that he had been experimenting in the attempt to peel the squashes by machinery, as he had found that it was thoroughly impracticable to do it by hand and make a profit on the enterprise. To my chagrin his experiments in machinery were not successful and he did not have a method of peeling the squashes that was usable. Of course, he shrugged his shoulder and said, "I can't take your crop as I hoped to do because of this difficulty which I have encountered and which I have not been able to demonstrate over."

When frost began to show itself on the "pumpkin vine," we gathered our crop. There were squashes to the right of us, squashes to the left of us, and squashes everywhere on the farm. They were piled up in great heaps. We made an estimate of the harvest, and there were five tons to the acre. We began investigating markets, and found that locally the market was taken care of by the ordinary growers. We looked upon the shipping by carloads with some favor, but found no place to send the product with any promise of profit. It began to get cold weather and we had to protect our piles of squashes by loose hay and straw. We were at the advent of winter and the squashes were on our hands.

That was the year that Deacon Johnson, known to everybody in Grand Rapids, rebuilt the Eagle Hotel. Skeels and I were both well acquainted with him and in a small way we talked with him about furnishing him with squashes during the winter and we told him of our dilemma. He said, "I have a

big basement which I have not yet planned to use. I am willing to store your squashes for you if you will let me take all I need for my hotel as rental." As a last resort we accepted the offer and there was never a bigger pile of premium squashes in Grand Rapids than was stored under Deacon Johnson's care.

The Deacon had made a reputation for making the finest pies in the city and many people took their lunches at the Eagle Hotel just for the delicious dessert which he furnished in the form of various types of pies. This year he specialized on pumpkin pie made from Burton Farm squashes. It was popular and he had the raw material to draw upon in unlimited quantities. But all he used for this purpose was scarcely noticeable in the depletion of the squash aggregation.

During the entire winter Skeels spent a good portion of his time in supplying every grocer with squashes. The price was at a minimum and was scarcely a consideration, as our main object was to get rid of the product.

Under the fine atmospheric condition in the basement of the hotel, the squashes kept beautifully. They did not need to be overhauled to eliminate decayed ones, but there was one result quite noticeable, that a squash weighing twenty pounds when placed in the basement was reduced to half that weight as we neared the springtime. So that with the advanced prices which naturally came, we were met by this great reduction in weight, so that the income as a finality was anything but satisfactory. Anyway there was no waste, the great pile of squashes was finally disposed of, and by not charging anything for the expense of sale, we counted that we broke even.

It was one of many other experiences and adventures on Burton Farm which gave it the reputation of being a Dreamer's Paradise. For some years after this, when our friends wanted to create a smile in little gatherings, the squash story was related with embellishments and always created an atmosphere of hilarity.

These experiences, as I look back upon them now, provoke a smile, but at the time they were sober affairs when we came to paying the exorbitant taxes upon a farm lying close to the city. Possibly I may think of some other adventures that may amuse the readers of the Tradesman for a moment, the relation of which will put more and more emphasis upon my advice to Bloomer—to beware of the unexpected which was liable to happen.

Charles W. Garfield.

The sooner we learn how unimportant we are, the quicker will come our advancement.

You haven't learned a thing until you do it without conscious effort.

MAKE YOUR OWN STORE SIGNS
AND SHOW CARDS
Attractive Displays, Banners, etc., with

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Steel Ceilings — Steam Heat
Here is a good opportunity for a good merchant in a darn good town.

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MUTUAL FIRE INSURANCE

Change of Interest May Void Insurance on Store.

Generally speaking, fire insurance policies covering business property expressly stipulate that any change in the interest or ownership will void the policy. And, where this is the case, when there is any change in the interest or ownership, the merchant should be very careful to notify the insurance company, so that the proper correction may be made upon the policy.

Here is a danger point that is frequently overlooked by merchants who read a clause of this kind to mean that, unless there is an out and out sale of the property, there is no violation of the terms of the policy. In other words, they may take it for granted that so long as they have an interest in the property insured the policy will protect them. This is not always true, as witness a case that arose under the following facts:

Here, a retail merchant carried a fire policy upon his stock and fixtures in the sum of \$1,500. This policy, as is usual in contracts of this kind, contained the following provision:

"It (the policy) shall be void if any change, other than by death of an insured, takes place in the interest, title or possession of the subject of insurance, whether by legal process or judgment or by voluntary act of the insured or otherwise."

While this policy was in force, the merchant sold out for the sum of \$1,500 receiving \$400 in cash, with the balance to be paid by monthly installments which were secured by notes and a chattel mortgage. The buyer was given possession, and after he had conducted the business some time it was destroyed by fire.

The merchant then sought to collect under his insurance policy, but as soon as the insurance company gained knowledge of the sale of the property it denied liability under the policy, on the ground of a violation of the provision heretofore quoted. The merchant sought to justify his position under the claim that he had only conditionally sold the store, and that he thereby retained title until it was paid for.

The dispute that followed culminated in the merchant filing suit on the policy, and the trial court held with him and rendered judgment in his favor. However, the insurance company appealed, and the higher court in reversing this judgment reasoned as follows:

"So far, however, as a breach of the policy stipulated herein above quoted, is concerned, we are of the opinion the policy condition was breached, whether the contract be held to be an unconditional or conditional sale, as possession of the property was completely surrendered to the purchaser.

"The provision of the policy against alienation of the property is reasonable and valid, and is one of material importance. By the terms of the contract its violation renders the policy void. The language here involved in this contract is plain and unambiguous. The courts cannot make a new contract for the parties.

"If it is thought that the enforcement

by the court of the plain language of the contract results in hardship, the remedy is with the legislative department, and not judicial. We have in this state no statute affecting the question so far as our investigation discloses, and none have been directed to our attention. It results therefore that in our opinion, under the undisputed proof, plaintiff (the merchant) was not entitled to recover. Let the judgment be reversed."

In the light of the facts and holding of the foregoing case, it is obvious that when a retail merchant sells his business, or makes any contract for its sale that changes his title or interest therein, he should look closely to his insurance policy covering the property. It is true that the court holdings in respect to enforcing penalties of this kind are not in accord; some courts are more liberal in construing such provisions in favor of an insured than are others.

But, just the same, common business prudence should dictate care on the part of an insured in cases of this character, and a careful examination of his policy, in respect to stipulations against changes of interest, title or possession, should always be made before any transaction involving same is completed. If the transaction is such as not to affect the policy no harm will result from the examination, and if the transaction does affect the policy, the insurance company can be notified and the rights of the parties adjusted without danger of loss of protection to anyone concerned. Truly, here is a point that should never be overlooked when a transfer, change of title or interest, or even possession, of a retail store is contemplated by its own.

Leslie Childs.

Government Warning Housewives Against Evaporated Apples.

My story to-day is about the adulteration of evaporated apples. Some time ago, your Government representative found, by checking the quantity of materials being received against the quantity being shipped, that a dealer was selling more evaporated apples than he bought. The conclusion was inevitable from the data secured that this particular dealer was adding excess water to increase weight. Well, one morning your Government representative sauntered through the back door of the establishment and engaged the elevator boy in conversation as to the possibilities of securing a job in that plant. The elevator boy was friendly enough and gave me some advice as to how to approach the manager for a job.

Your Government representative told the elevator boy there would be a better chance if the applicant had some knowledge of dried fruit. The elevator boy volunteered to show me exactly how fruit was handled, and this of course was what I wanted. My new friend took me up to the fourth floor of the establishment, saying on the way up that he would introduce me to Mike, the foreman, as his cousin, all of which was done just as the accommodating elevator boy promised. Mike, the foreman, was a loquacious individual. He was proud of his accomplish-

ments. He proceeded to inform me of the mysterious ways of treating and packing evaporated apples. Mike not only told me, but he showed me how it was done.

The dried apples were poured out from bags to make a large pile on the floor, then a hose attached to a hydrant was turned on full blast. The water was sprayed on the large pile of apples, while three workmen with shovels turned the pile in the same manner as concrete is mixed. I said, "Mike, how can you tell when you have gotten in all the water the apples will stand?"

He said, "Oh, that's easy; I can tell by the feel of the apples." And picking up a handful of dried apples, he said, "You see, I squeeze them in my hand. As long as they will partially separate after I open my hand, they will take more water, but when they stay rolled up in a ball after the squeezing, it is dangerous to add more water because if they are too wet they are liable to spoil."

I said, "Mike, how much water do you get into these apples?"

He said, "Oh, we get the moisture content up to about 35 or 40 per cent."

My friends, I had the evidence I needed. Properly dried and unwatered apples should contain no more than 24 per cent. moisture. Here was a concern adding an additional 10 or 15 per cent. of water and selling you that water at the price of dried apples. Well, the Food and Drugs Act was passed to prevent such frauds and other cheats. Shipments made by the concern were sampled and tested and

many seizures of these evaporated apples, adulterated with water, were effected.

The charge was that the apples contained an excess of water which had been mixed and packed with them in such a manner as to reduce, lower and injuriously affect their quality. No claimant having appeared for the property, judgment of condemnation and forfeiture was entered and it was ordered by the court that the goods be destroyed.

W. R. M. Wharton,
Chief Federal Food Administration.

Corporations Wound Up.

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

- Shredded Wheat Sales, Inc., Detroit.
- Gedney & Sons, Inc., Grand Rapids.
- Lakeside Fuel & Supply Co., Mt. Clemens.
- Mercantile Stores, Inc., Hillsdale.
- Carl Erickson, Inc., Pinconning.
- Itter & Reichenbach Roofing Co., Bay City.
- Detroit Electrical Branding Iron Co., Detroit.
- Bay City Aero Club, Bay City.
- Bunnll Agency, Ionia.
- Soloman's, Detroit.
- Michigan Whole Grain Mills, Inc., Detroit.
- Wolverine Mfg. Co., Pontiac.
- Paper City Tire Service, Kalamazoo.
- Fred L. Winter, Inc., Muskegon.
- Chaddock Agency, Muskegon.
- Fort Pitt Bridge Works, Detroit.
- Michigan Petroleum Co., Brown City.
- Hannan Charitable Corporation, Detroit.
- Humphreys-McRae Lumber Co., Ewen.
- Lee Shoe Repair Co., Detroit.
- Haas Studios, Detroit.
- South Michigan Piggly Wiggly, Battle Creek.

Affiliated with

The Michigan Retail Dry Goods Association

Insuring Mercantile property and dwellings
Present rate of dividend to policy holders 30%

THE GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE COMPANY

320 Houseman Bldg.

Grand Rapids, Mich.

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

INDEPENDENT VS. CHAIN.

Ample Proof That Chain Stores Are Detrimental.

Resolved—That chain stores are detrimental to the best interests of the American public.

The Rise and Development of Chain Stores.

In 1858, the first chain store as we know it to-day came into existence, when George H. Hartford organized the Great American Tea Company, now known as the Great Atlantic and Pacific Tea Co.

Since 1858, and during the years indicated, the following prominent chain store systems were organized: Jones Brothers Tea Co., 1872; F. W. Woolworth Co., 1879; Kroger Grocery and Baking Co., 1882; James Butler Co., 1882; S. S. Kresge Co., 1897; National Tea Co., 1889; United Cigar Store, 1900; F. & W. Grand, 1901; J. C. Penny Co., 1902; United Drug Co., 1902; W. T. Grant Co., 1906; Louis K. Liggett Co., 1907; Walgreen Co., 1915; and Piggly Wiggly Corporation, 1916.

Counting all concerns with two or more units, there are to-day probably more than 10,000 chain store systems, with more than 100,000 retail outlets in the United States. Paul H. Nystrom, Professor of Marketing, Columbia University, quoted in pamphlet distributed by Chamber of Commerce of U. S., 1930.

At first, chain stores developed more rapidly in the larger cities, such as New York, Chicago, Cleveland and Los Angeles; but in recent years, there has been a general movement towards the establishment of chain store units in smaller towns.

Definition of Term Chain Stores.

James L. Palmer, Associate Professor of Marketing, University of Chicago, defines the chain store organization as "any group of retail outlets centrally owned and managed. Whether the group be engaged solely in retailing, or be operated by a manufacturer, wholesaler or mail order house does not matter."—From pamphlet published by the American Management Association, 1929.

"The chain store consolidates the ownership and management of many units within the same line of merchandise, but with decentralized location."—Professor Paul H. Nystrom.

An accurate definition of chain stores, for the purposes of this debate, does not include the so-called "voluntary chain," which is a group of independent retailers, each of whom owns and operates his own store, but who are organized or associated for the purpose of engaging in co-operative buying and advertising, especially the latter.

"Best Interests." This term is broad in scope, including all interests of a social, economic or political nature which are affected by chain stores.

"American Public." This term is likewise broad in scope, including the producer, the consumer, the independent merchant, and all others whose "best interests," as above defined, are affected by chain stores.

Main Arguments Supporting Affirmative Case.

Chain stores destroy individual opportunity in business without effecting

substantial economy in the field of merchandising.

Chain stores tend to confuse the consumer as to value of merchandise and as to price saving.

Chain stores tend toward monopoly and its attendant evils.

Argument.

Chain stores destroy individual opportunity in business without effecting substantial economy in merchandising.

Chain stores discourage the development of initiative and personal responsibility in business.

The testimony of authorities supports this argument:

Huston Thompson, formerly chairman of the Federal Trade Commission, has been quoted to the effect that "the United States has become a Nation of glorified clerks who take their orders from above, most of whom never see the men who were dictating the policies they are administering."

The late Senator Frank B. Willis has been quoted to the effect that "Chain stores are having their effect on the small businessmen. There is no longer the incentive for a young man to enter business for himself, because if he does he is soon brought face to face with a condition in which he is compelled to face business destruction or else sell out to the chain stores."—New York Times, July 21, 1928.

Senator Black of Alabama has been quoted to the effect that "we are becoming a Nation of a few business masters and many clerks and servants. The local business man and merchant is passing and his community loses his contribution to local affairs as an independent thinker and executive. A few of these useful citizens become clerks of the great chain stores, at inadequate salaries, while many enter the growing ranks of the unemployed."—Chain Store Age, February, 1930.

Wages paid to chain store employees limit such development, for

A survey made by the U. S. Department of Labor shows that 70 per cent. of the 6,000 girls in the limited price chain stores were receiving less than \$15 a week; 44 per cent. were receiving less than \$12; and 25 per cent. failed to receive "even as much as \$10 a week in the last quarter of 1928." Only 7 per cent. of the girls earned as much as \$18 a week. This survey covered 179 limited price stores throughout eighteen states and five additional cities.—U. S. Department of Labor; Bulletin of Women's Bureau, No. 76.

Chain store managers merely carry out orders from the "central office," for

Frank Farrington, writing on the subject "Meeting Chain Store Competition" says: "A chain store manager is manager more in name than in fact. One of them writes: 'After ten years' experience, I am not allowed to use my brain but they call me manager. Twice each week I am given instructions about what to put in the windows, and what to put on the counter. In fact, we are told everything.'"

Paul H. Nystrom says, "the chain store expert also requires for successful operation of his plans a minute system of instruction, of inspection and supervision of the work done according to his instructions. Everything is done by proxy."

WHY KEEP UP-TO-DATE?

Here's one answer. Because it is the up-to-date merchant who is successful. No longer is it possible to retain customers if the store equipment is antiquated, the stock unattractive, the shelves disorderly, the stock untidy.



Terrell steel wall and counter shelving will make your store attractive. Easily erected from standardized parts, with adjustable shelves, Terrell shelving is lasting, attractive, flexible, sanitary and economical.

LET US HELP YOU MODERNIZE YOUR STORE

TERRELL'S EQUIPMENT COMPANY

GRAND RAPIDS, MICHIGAN

HEKMAN'S

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

Cookie-Cakes
and CrackersMASTERPIECES
OF THE BAKER'S ART

for every occasion



HeKman Biscuit Co.
Grand Rapids, Mich.

Chain stores do not have a material advantage over independent merchants in merchandising, for

Chain store expense figures are no lower than those of independent stores giving the same service, for

The cost of doing business in independent grocery stores averages about 18 per cent., while chain store costs average about 15 per cent.—Professor Nystrom, from pamphlet of the U. S. Chamber of Commerce, 1930.

Independent drug store costs average about 30 per cent., while chain store costs are about the same.—Same source.

Independent shoe store costs average about 24 per cent., and chain store costs, operating under similar conditions, average about the same.—Same source.

The Harvard Bureau of Business Research figures for general merchandise stores show costs which average about 15½ per cent., while chain store costs in this field are about the same.—Same source.

Professor Nystrom says, "practically any set of chain store costs covering any system of service can be matched or even beaten by independent stores operating in a similar way giving the same service."—Same source.

Whatever buying advantages chain stores may have are offset by the cost of warehousing, stock-keeping, distribution of merchandise to the local stores and depreciation, for

As Professor Nystrom points out, "a chain store that buys direct and handles large quantities of goods incurs new expenditures for warehousing, handling, stock-keeping, transportation, depreciation, etc. Quantity buying resulting in securing the lowest prices almost invariably results in increasing operating expenses."—"Chain Stores" in pamphlet of the U. S. Chamber of Commerce.

The National City Bank Letter for May 1930 points out that the advantages of quantity buying are largely offset by the cost of maintaining warehouses and re-distributing merchandise in small quantities. "Taking over this assembly function of the wholesaler does not always effect the savings that were anticipated because for many years the margin of profit in the wholesale trade has been very narrow."

Chain stores have no inherent advantages over independents in the essentials of successful business, for

Professor Paul H. Nystrom says, "the essentials necessary for the success of chain stores are precisely the same as those for independent distributors." These essentials are:

1. Convenient location.
2. Suitable building and equipment.
3. Clean, attractive, convenient display of goods, together with wise use of publicity to attract people to the store.
4. Efficient, courteous, helpful employees.
5. Merchandise stocks that are fresh and that are made up of the goods that customers want.
6. Service that customers need and want.
7. Prices that are reasonable and that are on a fair parity with competition, qualities and services considered.

Professor Nystrom concludes, "there is nothing that the chains do which cannot be done equally well by the independents."—Pamphlet of the U. S. Chamber of Commerce, 1930.

Chain stores tend to confuse the consumer as to value of merchandise and as to price saving, for

Chain stores frequently push their own private brands which are of an unknown quality, for

The majority of chain store managers are compelled to sell 75 per cent. of their retail sales in their own private brands, according to Frank Farrington in his book, "Meeting Chain Store Competition."

W. J. Baxter, Director of Research, Chain Store Research Bureau, has pointed out that four out of seven companies retail their own private brands of shoes, and that three of the remaining chains sell approximately two-thirds of their shoes under their own labels.—Chain Store Distribution and Management.

In an analysis of chain store advertising, over 2,800 items pertained to nationally advertised brands; over 2,500 items pertained to private brands, and almost 1,000 items did not specify the brand. This indicates that less than 50 per cent. of the items advertised were nationally advertised brands.—Food Distribution, June, 1930.

The Emil Brisacher Advertising Agency points out that a certain grocery item was continuously advertised for three years in a metropolitan territory where chain stores do 64 per cent. of the volume. This product had 100 per cent. distribution in the independent stores, and ranged from third to first best seller. But not a single chain store would stock it, although a recent survey disclosed the fact that every chain store outlet received daily calls for it, and persistent requests had been made by the chains' retail store managers to local chain store headquarters.—Printer's Ink, March 27, 1930.

Professor Usher of Boston University recently investigated the quality of chain store brands. On finding that certain goods were of a low quality, he said, "they were certainly not a bargain at the price" . . . "customers did not get more than they paid for. The chain stores are deliberately educating the public in price buying, and it is believed that the results of the survey are sufficient to warrant saying that such education is definitely to the disadvantage of the public." (Price buying means that the public is being educated to buy goods having the lowest price, and to ignore the consideration of quality.)

Chain stores do not sell all goods at "bargain prices" as they lead the consumer to believe, for

They merely appear to undersell independent stores because of their "loss leader" policy, for

It was testified before the House Interstate Commerce Committee that an executive of a certain biscuit company admitted that their package goods are sold for less in chain stores, but that the company's bulk goods, which the public could not recognize, sold for more.—N. Y. Times, April 23, 1926.

The Interstate and Foreign Com-
(Continued on page 31)

MICHIGAN BELL TELEPHONE CO.



*"We're all just fine, Mother.
How are you and Dad?"*

No matter how far away from relatives and friends you may be, LOW COST Long Distance telephone service will enable you to reach them quickly . . . at any time.

You will enjoy frequent "telephone visits" with Mother and Dad back home. It's mighty good to hear their voices and to know that they are well.

Long Distance telephone service is surprisingly LOW IN COST, and the service is fast and easy to use.



For any article or service you require, refer to the Classified Telephone Directory. The Yellow Pages tell you "Where To Buy It"

Old Master COFFEE

Universally Conceded To Be the Best
Brand on the Market For the Money.

SOLD ONLY BY
The Blodgett-Beckley Co.

Main Office Toledo
Detroit Office and Warehouse
517 East Larned Street

DRY GOODS

Michigan Retail Dry Goods Association.
 President—J. B. Mills, Detroit.
 First Vice-President—Geo. E. Martin, Benton Harbor.
 Second Vice-President—J. T. Milliken, Traverse City.
 Secretary-Treasurer—Thomas Pitkethly, Flint.
 Manager—Jason E. Hammond, Lansing.

Happy Hints in the Sale of Handbags.

Color Trend For Spring

- a. Black
 - b. Blue (Skipper)
- #### Volume
- c. Tan
 - d. Green
 - e. Gray—high fashion.

Material Trend For Spring.

a. Fabrics will shortly equal leathers and before long will surpass them in volume. Fabrics will be even stronger this year than last—beginning with crepe in the spring and going into linens, etc., in the summer.

b. Smooth calf.

c. Java lizards will be better than ever; especially smart will be black or navy combined with Java lizard. The importance of black and white lizard and combinations cannot be emphasized too strongly.

d. Snakes will not be as smart as last year.

e. Patent leather will be very good—navy as well as black.

f. Pigskin will be a high fashion, but will develop.

Style Trend For Spring.

There will not be much change in style except that bags will be very simple and very feminine—a few more top handles. There will be more demand for frame bags than there has been for some time. While bags are larger, they are still not too large. There will be no elaborate ornaments and very few marcasite ornaments.

Mutual Problems.

1. With the drop in prices, a larger percentage of business is going into the \$3 and \$5 price lines. This is affecting the bag department's mark-up, as formerly the department profited by the larger mark-up on higher priced bags.

2. With the trend toward fabrics, another difficulty is added to keeping up the retail prices.

3. High markdowns in the bag department prevent it from making the net profit it should. Markdowns for the retailer are usually markdowns for the manufacturer, too.

4. Customers' returns are a problem both for the retailer and the manufacturer.

Reducing Markdowns.

For the five months ending December, 1930, our markdowns were reduced from 5.4 per cent. to 3.4 per cent. to net sales for the period. We attribute this to three factors:

1. Small stocks. Our turnover increased from 4.75 to 4.90 for the five months' period.

2. Playing a smaller number of ideas and trends; i. e., concentrating on a few ideas, colors, fabrics and styles, not trying to touch on everything.

3. A more highly developed system of merchandise control.

Merchandise Control.

1. Physical inventory every Thursday morning by price lines, materials or fabrics and color. Material classi-

fications are: leathers, antelopes, fabrics and evening.

2. Sales experience record, by same price, material and color classification accumulative for the week and month to date.

3. Establishment of planned sales by price lines over two thirty-day periods in advance—these planned figures are checked each week and changed accordingly.

4. Checking our sales against our stocks by percentage each week as to price lines, color and materials; i. e., black leather stock may be 30 per cent. and black leather sales 55 per cent., meaning that we are starving our black leather stock.

5. Detailed buying plans are made for each market trip from all of the above accumulated information—allowance being made for expected acceleration or falling off in seasonal or style demands. This year we cut our antelope markdowns about 60 per cent. by anticipating a drop in sales three weeks to a month sooner than last year. We have been observing this particular drop in demand for several seasons.

6. We keep a record of our markdowns by manufacturers—thus enabling us to eliminate unprofitable resources.

7. On the first day of each month we list by style number, retail price and number of pieces all merchandise which has been in stock sixty days or more. This merchandise is pulled out of stock and gone over by a committee consisting of merchandise manager, buyer, assistant buyer and an unprejudiced person not connected with merchandising. Markdowns are taken each month (or oftener) according to the judgment of this committee. Every piece of merchandise is handled each month.

8. Graph of color experience, showing sales and stock.

Bringing Up Sales.

1. Promotion of evening and dressy afternoon bags. For the four months, October, November, December and January, the percentage of our sales of strictly evening bags to total sales was about 25 per cent. We feel that bag departments can profit by the greater promotion of formal bags.

Increasing Sales Volume.

1. Promotion of sales of the fabric bags and dressy bags in general. In some parts of the country it may be that retailers have not recognized the increasing vogue for feminine afternoon, more or less dressy bags of fabrics. Some stores may be able to bring up their volume by stressing this type of merchandise.

(Suggestions made before the Merchandise Managers' session, National Retail Dry Goods Association convention by Josephine D. Sutton, of Himel-hoch Bros. & Co., Detroit.)

Opaline Green and Yellow Combined in Pajamas.

The romantic and picturesque character of the pajama costume lends itself to studies in color. In the new lounging and hostess pajamas, color contrasts and blendings are strongly emphasized. A jacket of one color is worn with trousers of another, and often the blouse brings in a third, with a yoke, scarf, sash or trimming of some

material in a pattern in which color notes are repeated.

The number of colors and shades is a matter of individual taste and depends upon the type of the suit. If you prefer pajamas in one color, the different tones from light to dark offer variety. For example, three shades of yellow from pale corn to deep gold or orange make a stunning ensemble in pajamas of the new crystal crepe. The idea is illustrated also in greens, blues and reds.

Yellow in every known shade is tremendously popular and makes some striking composition with other colors. Love bird, a vivid green, is used for a deep-pointed yoke in the blouse of pajamas in opaline yellow crepe. A finger-tip coat is made of the green and a long narrow double scarf combines the two colors.

In an ambitious color scheme the trousers are black, the tuck-in blouse beige, and a short bolero, with long sleeves and cuffs, is bright red. The ensemble is illuminated with a sash of white crepe with hair lines of black and enormous coin spots of red, white and blue. Patou, who is going in heavily for pajamas in his Spring collection, indulges in some delightful combinations of yellow with other colors. A formal dinner ensemble in opaline yellow crepe he makes with blouse and trousers in one. The width of the trousers is exaggerated in a panel of accordion pleated material set in each side. The bodice of opaline green is short, and is stitched to the trousers with a deep point in front. The belt is a two-inch band of solid rhinestone passementerie.

Empire green and orange crystal crepe make a brilliant contrast in a suit that has the extremely wide fan-shaped side panels in the orange trousers, and a three-quarter coat of green. A scarf of green and one of orange are drawn about the waist, and tied with long ends.

This new love bird green is a vivid note in a two-piece maize tinted crepe of which the trousers and blouse are made in one. The green jacket is cut very short with little cap sleeves and edged all around with a narrow knife pleating. A coat of bright cherry is shown with trousers and blouse of beige. Two greens, one very delicate and one very dark, are used together in a two piece. Blue is introduced with green in a pajama suit de luxe, with a huge diagonal plaid, hand painted on a white ground.—N. Y. Times.

Plans Made For the Detroit Convention.

Lansing, Feb. 24—A committee meeting was held a few days ago and since that time we have been in correspondence with prospective speakers. We announce the names of prominent persons who have agreed to participate:

Lew Hahn, President Hahn Department Stores, New York.

Amos Parrish, stylist, New York.

Roger M. Andrews, President and Business Manager Detroit Times.

G. R. Schaeffer, advertising director Marshall Field & Co., Chicago.

Harvey T. Campbell, Vice-President Detroit Board of Commerce.

E. C. Stephenson, office manager, J. L. Hudson Co., Detroit.

Kenneth Barnard, business manager Better Business Bureau, Detroit.

Our convention will be a two-day

affair. The forenoon of the first day will be given over to enrollment and greetings. A noon luncheon, probably addressed by Mr. Campbell, of the Detroit Board of Commerce, and afternoon program followed by an inexpensive dinner at 6:30, at which time one or two of the above named men will speak.

The program will continue during the second day, forenoon, noon luncheon program and afternoon, adjourning early enough so that members may drive to their homes at the close of the program.

We wish to emphasize the fact that this convention will be conducted on economical lines. We are not paying extravagant sums to speakers and the cost of remaining over night and attending the banquet need not be any more than in any of the up-State cities.

We want the convention to be a business one with no extravagant features. Since the convention is a two-day affair, members will be required to remain over only one night. Please plan now to come early and stay through.

The expected has happened in the introduction of a Retail Sales Tax bill. It is H. B. No. 133, introduced by Representative Ate Dykstra, of Grand Rapids. It has gone to the Committee on General Taxation, Chairman Wm. J. Thomas, of Grand Rapids, and will be printed, given a file number, and ready for distribution soon. We hope to have a copy for all of our members with our next bulletin.

The progress of this bill will be carefully watched and reported to our members. Get in touch with the Senator and Representative from your District and express to them your opinion of the bill.

We have a letter from Otis Miner, of Lake Odessa, which tells us that we were of some service to him in settling his pattern troubles. We quote:

"Glad to tell you that I have received a check in full from the pattern company. It is satisfactory. I received full settlement in all that I claimed. Thank you for your help."

We have had quite a number of these settlements to make recently and in some cases have been quite successful.

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

Low End Sterling Call Significant.

Sterling silver hollow ware to retail at \$5 is being purchased in considerable quantity in the New York market this week by buyers seeking merchandise for special sales events next month. The attention given sterling silver is regarded by some producers as a significant indication that stores will turn to popular-price silver if the present popularity of pewter hollow ware wanes. There has been some call for better-price sterling in new shapes and designs. One producer claims a good business on merchandise retailing up to \$60, made up in an adaptation of the Danish silver-piece designs.

Small Stocks Aid Novel Jewelry.

A strong point in the outlook for better sales of novelty jewelry is the smallness of the stocks in retailers' hands. Most stores purchased these goods rather lightly during the latter half of last year and have entered upon their Spring buying with little drawback in the way of unsold stocks. This has accounted for the activity in jewelry during recent weeks and for the duplicating already being done on recent turnover. Algerian, Crusader and Arabian trends are outstanding in the types selling. The color preference continues to strongly favor coral and turquoise.

SHOE MARKET

Michigan Retail Shoe Dealers Association.
President—Elwyn Pond, Flint.
Vice-President—J. E. Wilson, Detroit.
Secretary—Joe H. Burton, Lansing.
Asst. Sec'y-Treas.—O. R. Jenkins.
Association Business Office, 907 Transportation Bldg., Detroit.

Simple Window Displays To Sell More Spring Shoes.

Everyone has ideas. Some practical, some impractical. Putting practical and novel ideas to work in the average show window at a nominal cost confronts the display man at every turn. The seasoned window fan knows that he must keep his displays near the front of the modern eight cylinder procession, but his appropriation will not in most cases, permit hiring others to execute his ideas. Here is the way F. Foulk, display manager for Boston Shoe Company, Louisville, Ky., goes about it:

When a certain effect is wanted, in one or maybe all of the windows, the problem is simplified if something is placed before you which offers a suggestion. It may be a color scheme, unusual setting, or a hook-up with some event of public interest. A glance through a book of poster reproductions, an ornament or design book, maybe the old window hand book—and the idea hits you. Sketch it immediately on paper, even if ever so roughly. Re-draw it carefully to the proportions of your window and indicate color in which each piece or part will be finished. A chalk sketch in actual completed size on a blank wall, insures best balance, both as to setting and contemplated color, if the setting is entirely different from anything used previously. It usually is different to-day, too.

With this diagram, or "skeleton" to work from, the setting is quickly built without the least difficulty or delay, unless the idea being worked out calls for designs, scenes or ornamentation beyond the display man's province. If the setting requires a fantastic or futuristic cutout, which is "over your head," take it out of a magazine, an art book or some other medium and place it under a projector for enlargement to the desired size. It is then a simple matter to trace the outline directly onto the wallboard or poster.

Ornaments in wide variety may be quickly made from plaster of Paris. An unlimited assortment of cake and jello pans in many pretty designs can be purchased from the "Five and Ten" for molds. Simply grease them and after pouring in the plaster of Paris, imbue a wire to suspend the ornament on. These may be painted or finished in any color or combination.

Chrome metal, either plain, etched or corrugated, is readily worked into trimming or fixtures. It should be used sparingly, however, to avoid a "tin" effect.

Just a tip about "nominal costs." If you require work done by a cutout man, a woodworker or other tradesman, give him the exact pattern with every design or cutout marked. The cost of this work is always on a time basis, so if he must draw your design, scale and mark it out, the cost is often doubled or tripled. For instance, a setting which originally cost \$100 was to be duplicated for another window. A mill was given the patterns, so the

cost in this case was only \$15 for all materials cut ready to assemble.

Now a word about the shoes themselves. Few proprietors of shoe stores have the incentive or courage to let a window man put in real selling trims. Too many displays are trimmed just as they were twenty-five years ago. The shoes and the fixtures may vary, but the idea of making the windows a catalogue of everything in the house still prevails.

This is especially true of men's displays. At the present moment, merchants are complaining that the present conditions are causing men to concentrate on buying of black shoes. One pair of black shoes will do a lot of service, if that is the only pair a man owns. So—following the lines of least resistance, shoe men are causing their windows to be piled full of black shoes.

If the courage to show nothing but browns for spring was made manifest, the men's shoe business would come in for more songs of gratitude and less profane condemnation. Solid displays of new browns will do a great deal in putting the needed life in the men's business, according to well posted students of the present conditions.

The recent growing interest in men's sport shoes was in no wise due to the retail shoe merchants themselves in pioneering in this new field. Not over five stores in the country used solid displays of sports shoes. And those that did were overwhelmed with the response. Use windows for what they were intended for—that is, for the display of new goods and not as a catalogue.

Here are some window trimming ideas that proved effective for Walter E. Giesting of the Bostonian Shoe Store, Cincinnati.

When it came time to feature summerweight shoes for men, Mr. Giesting hit on the novel idea of calling them "Air Weights." He found that the name had a strong appeal, and he will do the same this year. People are even more air-minded than they were a year ago, and the term appeals to the fancy. Then, again, the possibilities of building windows around the airplane motif are many and effective.

To get the idea of wing tips across to the men of Cincinnati, Mr. Giesting made use of an idea that was equally novel and effective. A massive stuffed American eagle, with a wing spread of six feet, was the centerpiece. A readable descriptive sign told that the store was introducing "wings." Nothing but wing tip shoes were shown in this window. The eagle dramatized the idea and the window had the desired effect of pepping up the sales.

In an attempt to feel the pulse of the public toward the narrow toe, Cuban heel shoes, one lone shoe was set in the middle of the window, with a strong spot trained on it. A lone card read: "Style Note Direct From New York." Walter stayed over the first night just to listen in on the comments. Enough drifted over the transom to fill a book. Results? One man was waiting for the store to open the next morning, not to buy, but to settle a bet as to whether any more shoes were going to be

shown in the window. The first nine men who bought shoes asked for that "one."—Boot and Shoe Recorder.

Fight the Sales Tax.

We have emphasized time and time again that the "power to tax is the power to destroy." Industry is in for a taxation period, the like of which it has not known before. Taxes will soon be our greatest burden.

We could speak broadly on all the major items of taxation of town, city, state and Nation and on everything from sidewalk tax to the bonus; but let's speak specifically on the effort to put over a retail sales tax. Many states are endeavoring to seek additional revenue through a retail sales tax. If enacted, it will add tremendously to the merchant's expense and also to the general cost of living to the consumer.

Merchants have been passive in their opposition for several years. They have permitted the politician to do most anything he wanted; but the turn has come. Last week, one of the strongest retail associations in America, the National Retail Dry Goods Association, hammered on the subject in every one of its sessions. This tax problem has got to be solved right now. It can't wait. If it means mass-meetings of merchants, let's have them. If it means vigorous hearings in legislative halls, let's have organized, definite and factual opposition. This is no time for pussy-footing and saying: "It's the other fellow's problem." A sales tax will hit every store in proportion to its business. It is a menace! Fight it vigorously.—Boot and Shoe Recorder.

Another Day.

"Well this day is done!"
What thing is this they call a day
Anyway?
Compelling all, is it a thing,
Of measured hours which only bring
A round of tasks that one must do
Ere he can say the day is through?
What is a day
Anyway?

"Well this day is done!"
Its import full who can portray
Anyway?
A sovereign is it, one must heed
And serve, respondent, with a need
To walk or run or linger where
Another task awaits us there?
What is a day
Anyway?

"Well this day is done!"
But did I go without gainsay
Anyway?
And willing ever, with a hand
To carry out each new demand
Whose powerful right shall none resist
And greater grows as men persist?
What is a day
Anyway?

"Well this day is done!"
What does it show with full survey
Anyway?
Was first I glad to see it dawn
But more rejoiced when it was gone;
With pleasure now shall I recall
Mishap or weal? Pray after all
What is a day
Anyway?

"Well this day is done!"
And though so often people say:
"Anyway"
What is day?"—God only knows;
Or whence it comes, or where it goes.
But this I pray whatever come
That each when done may net this sum:
A real good day
Anyway.

Charles A. Heath.

Too Often the Case.

Mother's in the kitchen, washing up the
jugs;
Father's in the cellar, bottling up the
suds;
Sister's in the pantry, mixing up the
hops—
Johnny's on the front porch, watching
for the cops.

Keep your part of the works in order. It will increase your production.

MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE CO.

Organized in 1912

A MICHIGAN COMPANY
OPERATING IN MICHIGAN ONLY
ON ALL CLASSES OF INSURANCE
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Phone-Randolph 0729

GRAND RAPIDS
412 Grand Rapids Trust Bldg.
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RETAIL GROCER

Retail Grocers and Meat Dealers Association of Michigan.

President — Gerritt VanderHooping, Grand Rapids.

First Vice-President—William Schultz, Ann Arbor.

Second Vice-President—Paul Schmidt, Lansing.

Secretary — Herman Hanson, Grand Rapids.

Treasurer—O. H. Bailey, Sr., Lansing.

Directors — Ole Peterson, Muskegon; Frank Marxer, Saginaw; Leigh Thomas, Ann Arbor; M. C. Goossen, Lansing; R. J. LaBarge, Pontiac.

Some Contrasts Between Italian and French Methods.

Two contrasts strike us forcibly between Italy and France now that we have reached Nice, only a few miles within the French border: The plentitude of money and the great cleanliness of food shops and clerks in France against the dirt and poverty of Italy.

The lack of ready money in all Italian cities we visited was amazing. Nobody could make change except large department stores and even in those the time taken was distressing to one accustomed to American speed of movement. The great central postoffice of Rome is an imposing palace—literally so because it is housed in a building constructed around the usual inner courtyard, adorned with statues and fountains, which once was the home of some princely family or other. Stamps, picture postcards and stationery are sold at a large counter in the writing room, which is quite spacious. But if your purchase of cards, envelopes and stamps amounts to such a staggering sum as 35c and you hand out 10 lire, value 52½c, the attendant has to call a uniformed "ufficially" to scout for change.

Buy a sheaf of note paper in a stationery shop for 20c and hand out 25c and the proprietress must dig into her private purse for what you need to get back. I had to pay about \$2 excess baggage fare between Genoa and Nice. I handed the ufficially at the window the equivalent of approximately \$2.50. He scoured his drawer, shrugged his shoulders and pushed back my note, indicating that I'd have to provide the exact amount.

I did not even try to speak Italian. I said in good plain English: "Not on your life! Change is up to you—you get it and get it quick!" More business of shoulder shrugging on part of the ufficially—more insistence on my part—more shoving my \$2.50 to me and from me back to him—until he hit upon a brilliant expedient; he borrowed 2 lire, 10¼c, from the porter of our hotel, which enabled him to make change. All this, please note, in a great, modern, elaborately equipped (from European standpoint) railway station in the most important seaport town of all Italy where all railways are run and entirely controlled by the Italian government.

My contact with Italian living conditions, the people, my slight knowledge of Italian history and all combined consequences on the habits, traditions and circumstances of that people lead me to have great admiration for Mussolini. He has accomplished so much—as may be seen from my later observations—that I feel he deserves almost unlimited credit. But there surely is crying need for a remedy

for this scarcity of enough money to conduct the ordinary affairs of life. As things stand now, the waste of time and energy entailed by this scarcity must cost the Italian people as much as their army or navy, perhaps both.

Time and the value thereof is not understood in Italy. This is one of their blind sides. But I feel sure it would be grasped at least in part if this wasteful burden were once lifted.

This handicap is not seen in France. Immediately one enters that very prosperous country one finds abundance of money in everybody's hands. True, it is paper of a wide variety of sizes. It ranges from the thousand franc note as large as an eighth newspaper page down to the five franc note the size of an ordinary envelope. It bunches up in the pocketbook and is awkward to handle, but there is enough of it.

Few readers of these lines are old enough to recall a similar condition in our country. It followed our War of Sections. Specimens of those little bits of currency can be seen in historical museums, G. A. R. posts and many private scrapbooks—mine, for instance. Resumption of specie payment was a political issue prior to actual resumption about 1878.

There is a vast variety of miscellaneous small change also in France. It is more of a job to learn and keep track of than that of Italy. But there is plenty of it in every shop and all public places.

For the item of shop and personal cleanliness I can hardly say too much too emphatically. Three months of contact with conditions suitable to the middle ages blunts the edge of one's perception somewhat, even if we be unconscious of it. The first look-in one gets on an Italian "latteria"—lah-tair-rec-ah—is enough to turn one's stomach. Nobody could be surprised that milk must all be boiled or it sours in a few hours; that raw cream must be obtained fresh in the afternoon and kept mighty cold if it is to be useable for coffee next morning. Butter is rancid almost without exception, nor is that a bit surprising.

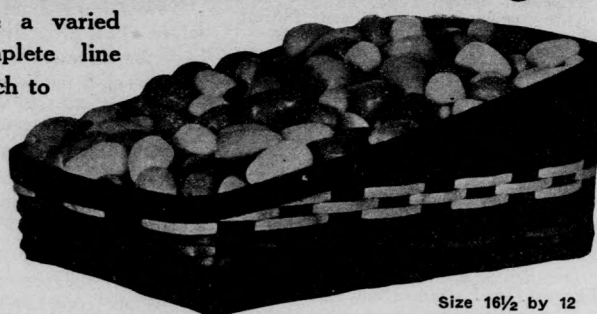
In or about 1880, though I never saw that condition, laundry soap was still handled by grocers in bars. The name bar survived the actuality—does yet to some extent. Bars were long and weighed several pounds. A pound, two pounds or more was cut off on demand. A burlesque set of "Clerks' Instructions" was once published in a Chicago trade journal. I remember just one item: "If you want to cut a bar of soap, take the ham knife—it won't hurt the soap."

Italian grocers now work on that plan. Ham, salt side meat and sausage are all cut with one knife. Butter comes in little pats and elongated-rolls, all neatly wrapped and often lead-sealed. But butter is handled as if it was soap. It is piled on shelves—no ice boxes, of course—and among bacon, sausage, olives and cheese. It might be nails for all these boys know of contamination or delicacy of flavor. Customers are served with any quantity desired, down to the gram, and to attain that end, the butter is slashed with the ham-sausage-cheese knife any old

(Continued on page 31)

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Manufacturers of SET UP and FOLDING PAPER BOXES
SPECIAL DIE CUTTING AND MOUNTING

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Grand Rapids, Mich.

MEAT DEALER

Michigan State Association of Retail Meat Merchants.
 President—Frank Cornell, Grand Rapids
 Vice-Pres.—E. P. Abbott, Flint.
 Secretary—E. J. La Rose, Detroit.
 Treasurer—Plus Goedecke, Detroit.
 Next meeting will be held in Grand Rapids, date not decided.

How To Keep Old Debts From Being Outlawed.

Every debt owing to the meat dealer that is two years old is likely to run amuck of the statute of limitations, for which the period varies in various states. Naturally, every meat merchant should be familiar with the law of his own state and he should also know the various ways in which he can keep desperate accounts alive, i.e., how to keep these stale accounts from becoming outlawed by the tolling of the statute of limitations.

The trouble with most dealers is that they let their accounts run too long, forgetting there is such a thing as a statute of limitations until it is too late. Collecting accounts is also frequently an indoor sport which doesn't always produce results, because the debtor is not reached personally, but by mail; yet letters may be written or statements may be mailed and framed in such a way that the debtor can be made to acknowledge his indebtedness or to make a promise to pay in writing which is sufficient to start the statute of limitations running all over again, or at least to postpone the outlaw date. And if you want to save desperate accounts it is up to you to start the collection mill grinding before the statute "tolls."

There are a number of ways in which the statute of limitations can be stopped from barring the collection of your account, viz:

1. Part payment.
2. Giving a note.
3. Written promises by mail, or a promise which is assigned in person by the debtor.
4. Oral statements with witnesses present.
5. Payment other than in money, such as in merchandise or in service.

Even a small partial payment is enough. If no payment is made on account, however, every effort should be made to secure a promise to pay in writing. It is to be remembered that the payment of only \$1 is sufficient. If the payment of one dollar cannot be secured, the debtor may be willing to sign a note. Even though he doesn't intend to pay the note, that doesn't stop the statute from running, so long as he signs an actual promissory note.

It is sometimes also enough if a conditional promise has been made to pay a debt provided it is accompanied by a sufficient showing that the condition upon which the promise is made to depend has been performed, such as when the debtor expects an inheritance, or expects to get some money in from someone who owes him.

Part payment is regarded in most jurisdictions as the best of all acknowledgments. A part payment must, of course, be voluntary. The principle is that by a part payment the party paying intended by it to acknowledge and admit the greater debt to be due and upon this the inference may be drawn of a promise to pay the balance, and

so the payment alone revives the debt no matter how old it may be. The part payment also marks the time from which the statute of limitations begins to run anew. The effect is to continue the old obligation. It makes no difference whether such a payment is made before or after the debt is barred.

It is not always necessary that the payment be in money—anything of value may be given by the debtor and accepted in payment, and will be sufficient, provided it is accepted as part payment only and not in full payment.

Offers of compromise should not be relied on to take the case out of the statute of limitations because they do not "toll" the statute, nor should an offer of settlement be considered as enough, because this may be made merely with a view to avoid trouble or litigation. It will not renew a debt which is barred by law. The debtor should be made to sign a promise to pay. A payment of part of the debt in full satisfaction of the whole or a payment made by the debtor under the impression that he is paying in full does not revive the statute.

Where a debtor upon being shown his statement of account says that he is willing to settle it and to pay at some date in the near future, it is enough to stop the statute from running, but where a debtor simply promises to settle up and his words indicate that he looks merely to a future adjustment of accounts between the parties, it is not enough. Where, however, the debtor promises to settle up by such and such a date, it is equivalent to agreeing to pay the account. A promise should, therefore, be exacted to settle an account on or before a certain date. Sometimes a written promise "to fix it up all right," may be sufficiently strong and definite enough to stop the statute from running. However, it is always well to play safe and to so word a letter demanding payment, or to so rubber stamp a statement of account, that the debtor is bound to reply and admit his indebtedness as justly due and owing.

The giving of a note for a debt or for a part thereof, or even for the interest is sufficient to stop the statute from running, as is a renewal note. Even an agreement to pay interest on a debt may be construed as an acknowledgment of the debt from which a promise to pay may be implied.

A mere declaration of inability of pay is not, however, sufficient in itself to remove the bar unless it is coupled with expressions which denote a willingness or intention to pay. A promise to pay "As soon as I can," "As soon as possible," or "If I can," "When I am able," "When my condition is better," or "When it is more convenient," are all in general not enough to take the case out of the statute of limitations, as being too indefinite.

If the debtor can be made to say "I will use this money which I owe you for another year," it is enough to start the statute running again. So that if you write a debtor a letter and say "Do you wish to keep the money yet, or will you pay me now?" and the debtor replies that he wishes to keep the money as he can make good use of it, that is also enough.

In general, it is well to remember

that it is not good policy to try to secure an acknowledgment or a promise to pay or a part payment on Sunday.

A promise to pay over the telephone where the transaction is between the debtor and the meat dealer alone is not

enough. It is something that cannot be proven in a court of law in the absence of corroborating witness and, therefore, if you wish to hold the debtor liable, you should have two
 (Continued on page 31)

Rademaker-Dooge Grocer Co.

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We are always in the market for Strictly Fresh Eggs, at full Market prices.

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N. FREEMAN, Mgr.

HARDWARE

Michigan Retail Hardware Association.
President—Waldo Bruske, Saginaw.
Vice-Pres.—Chas. H. Sutton, Howell.
Secretary—Arthur J. Scott, Marine City.
Treasurer—William Moore, Detroit.

Importance of Good Buying in Hardware Business.

A prime requisite to successful selling, in the hardware business, is good buying. The goods well bought are half sold.

Moreover, a prime requisite of good buying is accurate knowledge. The hardware dealer should know his goods, should know what he has in stock, and should have a pretty clear idea of what his customers are likely to require.

Here is where the annual inventory can be made very useful, provided the dealer is willing to take its lessons to heart. He will find in the annual inventory what lines he has over-bought for the sake of a "better price." The inventory will also indicate the slow selling lines and the quick selling lines, the lines to leave alone and the lines to re-order promptly and watch carefully lest he run short.

It is only by studying the lessons of experience, and by keeping closely in touch with his stock and his sales, that the hardware dealer can secure that intimate knowledge of his goods and his customers that especially equips a merchant to buy successfully.

Hardware dealers are, however, unconsciously handicapped by an old tradition.

"I went into hardware," a dealer told me once, "because—well, I figured there wasn't any depreciation to worry about. My stock would be just as good at the end of the year as at the beginning. Rats and weevils and moths couldn't get into it, and there weren't any styles to change."

That was true enough in the days when the hardware stock consisted largely of nails, locks, hinges, putty, glass and everyday working tools. But the hardware stock in these days is a decidedly different proposition. New farming implements, new mechanical devices, kitchen utensils and household goods, art goods, hammered brass, cut glass, alarm clocks—the modern hardware store carries lines as varied as those of any other store, and as susceptible to depreciation and to fluctuations in public demand. Styles affect electrical devices, color fads make kitchen ranges and bath tubs obsolete from one season to another; and while the old feeling of surety remains in a good many dealers' minds, the surety itself is gone.

Under such circumstances, the first requisite in buying for the hardware store is careful and judicious selection. Selection is far more vital than price. The article with a small margin, bought so carefully that it finds a sure sale, brings the merchant a better profit than the article allowing a wide margin of profit but bought so extensively that two-thirds of the stock remains on the shelves.

Quality and quantity are both important factors. Quantity buying has proven the pitfall of many a supposedly shrewd hardware dealer. Quality, on the other hand, is even more important.

The hardware dealer's problem is to

know and to buy, not the best article, nor the cheapest, but the one which his public will buy from him. He must know the demand of his customers for regular lines. He must also be able, a still more difficult problem, to guess pretty accurately their capacity for absorbing novelties. He must also neither overestimate nor underestimate his own ability to persuade his customers to buy the goods he stocks.

Price is often a pitfall. The lure of a big margin of profit has frequently led to the purchase by the dealer of goods in quantities larger than his trade can absorb.

Overloading in this way is dangerous. It ties up capital that should be turned over frequently. Quick turnovers with apparently small profits often represent better business than slow sales with supposedly generous profit margins. It is, not from the goods he carries over, but from the goods he sells, that the merchant draws all his profits. The goods that stay on the shelves not merely bring him nothing, but cost him money to carry over, and represent increasing risks of total loss.

Price is, of course, vital. Goods should allow a decent margin. Here, again, to the hardware dealer, knowledge is power. In this case what he requires is knowledge of the markets. It will pay any dealer to closely watch not merely the actual price fluctuations but world conditions that may, perhaps months hence, bring higher or lower prices.

One hardware dealer I know keeps a card index of the more important prices, posting them every day.

"I really believe," he told me, "there are hardware dealers, even in times like these, who try to carry all the price changes in their heads. I've always made it a practice to relieve my mind of that sort of burden by jotting down a change where it would be convenient for me to find it when I wanted it, and where it would never be in the way at other times. Formerly I used an indexed book, but that proved cumbersome, so I resorted to the card index.

"The cards are arranged in alphabetical order, each card being devoted to a particular article or line. In this way it is just a matter of a moment to enter each price change as it becomes to my notice. If there's an advance, say, in turpentine, I take out the turpentine card under 'T', enter the change with the date, and replace the card. Of course, I have all the latest catalogues filed away; but this system helps me to keep tab on all other quotations. It is more convenient than the book system for when a card is filled I can start a new card and throw the old one away.

"I find that I save quite a bit by keeping closely in touch with the markets and following the trend of prices. In this the trade papers are a big help."

Another helpful accessory in caring for the needs of the hardware buyer is a want book.

Various systems are used by different dealers for keeping track of the wants. The book system is the original system, but here again loose leaf and card

systems are helpful. One store has little pads printed in light shades of pink yellow and blue. These pads are placed conveniently about the store. If an article asked for is out of stock and has not been in stock before, the salesman notes the item on a pink slip and sends it up to the cashier's office. If an article usually carried is out of stock, a blue slip is sent up. If an article in stock is seen to be getting low, so that early re-ordering is advisable, the name and particulars of the stock still remaining are entered on a yellow slip. Every time a call is made for an article out of stock or almost out of stock—if it is a dozen times a day—a slip is filled out and sent to the cashier's office. At regular intervals the dealer himself goes over the slips. They afford some idea as to the demand for lines not stocked, the call for goods that have gone out of stock, and the demand for lines that are running low.

For ordinary purposes the want book, properly kept, is ample. The great thing is to make sure that it is properly kept. In the old days when there was one want book for the entire store, it was only human for the

clerk, busy at one end of the establishment, to postpone making an entry until he had occasion to go to the other end of the store—and in the meantime quite forgot. Or he would yell across the store to some other clerk who would answer "All right!" and omit to make the notation.

It is a good scheme to provide four or five, or even more, want books, hung in different parts of the store and so placed that they will be convenient of access. The item which is not entered at the moment is apt to be forgotten, and the value of such a system depends entirely on every item being entered.

With his market quotations on file, his list of wants, and his knowledge of his stock and his buying public, the dealer is well equipped to buy intelligently when the traveler comes. One dealer makes it a practice, on receipt of the notice of a traveler's pending visit, to get his material together and make out his list. Thus he knows what he needs, and how much he needs, and is not left to guesswork. Nor is he apt to be swept off his feet by argument, jolly or the lure of a quantity price.

Manufacturers and Distributors of
SHEET METAL ROOFING AND FURNACE SUPPLIES,
TONGAN IRON SHEETS, EAVETROUGH,
CONDUCTOR PIPE AND FITTINGS.

Wholesale Only. We Protect our Dealers.

THE BEHLER-YOUNG CO.

342 Market St., S. W.

Grand Rapids, Mich.

Michigan Hardware Co.

100-108 Ellsworth Ave., Corner Oakes

GRAND RAPIDS, MICHIGAN

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Goods and

FISHING TACKLE

**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

Of course more elaborate stock-keeping systems are in use in many large stores, and have their value; but for ordinary purposes the problem can be handled with the very simple equipment indicated.

A feature worth watching is the bringing out of novelties and new devices. These should be studied from various angles. The novelty represents an opportunity in many cases for the local dealer first in the field to make a killing. On the other hand, promising and attractive novelties frequently fall flat, or, after a brief spell of popularity, prove dead issues. And novelties which go well in one community may fail to sell in another, and vice versa. Knowledge of your community will often help in determining whether or not some article offered is likely to prove a good bet.

In this connection, it is worth while to consider the effect of new inventions on existing lines of trade. A new article may convert a staple line into something obsolete and unsaleable—and that is just the time when an enterprising salesman offers you the supposed staple at a price to make your mouth water, if only you'll take a huge (yet apparently saleable) quantity.

That's why it pays to keep your eyes open in buying, to watch your step at every turn.

Victor Lauriston.

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Feb. 16—In the matter of Elton Lahr, Bankrupt No. 4045, the trustee has heretofore filed his final report and account, and a final meeting of creditors was held Jan. 20. There were no appearances, except that of the trustee. The trustee's final report and account was considered and approved and allowed. Claims were proved and allowed. An order was made for the payment of expenses of administration and for the declaration of dividends of a final dividend to creditors of 8.9 per cent. A previous dividend of 5 per cent. has been paid, and all preferred and secured claims have heretofore been paid in full. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

Feb. 16. We have to-day received the adjudication and reference in the matter of George Van Dellen, Bankrupt No. 4384. This is an involuntary case and the schedules have been ordered filed. The bankrupt is a resident of Plainfield township, Kent county.

Feb. 16. We have to-day received the schedules, reference and adjudication in the matter of Harry O. Nelson, doing business as Nelson's Furniture Co., Bankrupt No. 4397. The bankrupt is a resident of Allegan. The schedule shows assets of \$1,601.45 of which \$500 is claimed as exempt, with liabilities of \$4,995.94. The first meeting of creditors will be called and note of same made herein. The list of creditors of said bankrupt is as follows:

City of Allegan	\$ 94.98
Todd Sales Co., Grand Rapids	16.33
Burroughs Adding Machine Co., Kal.	19.89
Nat. Cash Register Co., Kalamazoo	690.00
Goes Lithographing Co., Chicago	19.00
Ralph M. Ralston, Inc., Kalamazoo	135.98
Charlotte Chair Co., Charlotte	29.00
Victor Lamp & Shade Mfg. Co., Chi.	55.50
Stevens Upholstering Co., Grand R.	256.16
Rollo G. Mosher, Wayland	11.95
H. Leonard & Sons, Grand Rapids	193.41
Frank Taylor Co., Cincinnati	10.80
Frank Clay Co., Kalamazoo	80.00
C. J. Litscher Elec. Co., Grand R.	11.26
Borin Vivatone Corp., Chicago	15.00
Excelsior Stove & Mfg. Co., Quincy, Ill.	56.90
W. R. Compton, Grand Rapids	8.16
Cribben & Sexton Co., Chicago	199.84
Van Leeuwen Dry Goods Co., G.R.	37.50
Wolverine Fiber Furn. Co., Grand R.	22.35
Folding Furn. Works, Inc., Stevens Point, Wis.	71.30
Postal Tele. Cable Co., Holland	.60
Pioneer Mfg. Co., Cleveland	22.00
S. L. Cross Music Corp., Seattle, Wash.	2.52
Gables News, Gables	10.20
Gibson Co., Kalamazoo	10.00
Orleans Chair Co., Orleans, Ind.	36.05
Davis Birely Table Co., Shelbyville, Ind.	19.75

Milan Table Co., Milan, Ind.	35.80
Queen Stove Works, Inc., Albert Lea, Minn.	53.00
Bush Adv. Co., Kalamazoo	23.40
W. M. Johnston Furn. Co., Lawrenceburg, Ind.	90.05
B. F. Huntly Furn. Co., Winston-Salem, N. C.	38.60
Schwayder Trunk Mfg. Co., Detroit	38.60
Nagel Chase Co., Chicago	28.70
G. R. Fancy Furn. Co., Grand R.	19.50
Joseph Nyhof, Holland	10.08
Consolidated Adv. Corp., San Diego, Calif.	40.00
Union Bed & Spring Co., Chicago	52.10
Baids, Inc., New York	156.00
Central Car & Storage Co., Allegan	2.00
Galewood Outfittin' Co., Grand R.	91.50
Gazette, Allegan	26.33
Phillip Drinkaus Co., Detroit	10.18
Cuyahoga Picture & Lamp Co., Cleveland	80.00
Baker Furn. Co., Allegan	93.50
Golden Star Polish Co., Kansas City	10.00
Luxury Furn. Co., Grand Rapids	296.63
Linoleum Fixture Co., Grand Rapids	38.50
Peck & Hill Furn. Co., Chicago	49.00
Rose Carving Co., Grand Rapids	6.00
Regent Theater, Allegan	12.00
News, Allegan	33.20
Allegan Lumber Co., Allegan	7.00
Herald, Fennville	1.00
Stein & Griswold Co., Allegan	6.10
Phillips Bros., Allegan	40.18
Cook Oil Co., Allegan	25.95
Gerrit DeGroot, Grand Rapids	25.74
Bush Lane Piano Co., Holland	403.13
Allegan Wood Craft, Allegan	125.00
Century Music Co., New York	15.00
Grand Ledge Furn. Co., Grand L.	93.00
St. Johns Table Co., Cadillac	26.50
Wilkins Mfg. Co., White Plains, N. Y.	57.88
Western Mich. Music Co., Grand R.	348.78
Allegan County Credit Exchange, Allegan	20.00
Allegan Used Auto Parts Co., Alle.	35.70
Goodwill Greeting Card Co., unknown	8.76
Dede's Garage, Allegan	21.00
Mulher Coal Co., Allegan	40.00
Allegan Moon Sales, Allegan	12.50
Alma Johnson, Oak Park, Ill.	76.00
Mrs. Albert Maskey Jr., Allegan	8.00
Frank Weber, Allegan	7.35
Mrs. Paul Smith, Allegan	2.21
Tri County Tele. Co., Allegan	15.27

In the matter of Leland E. Sumner, Bankrupt No. 4161, the trustee has filed his final report and account, and a final meeting of creditors was held Feb. 13. The bankrupt was not present or represented. The trustee was present. Claims were proved and allowed. The trustee's final report and account was approved and allowed. An order was made for the payment of expenses of administration and preferred claims. There were no dividends. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

Feb. 17. We have to-day received the schedules, reference and adjudication in the matter of Ira J. Elliott, Bankrupt No. 4396. The bankrupt is a resident of Grand Rapids, and his occupation is that of a laborer. The schedule shows assets of \$250 of which the full amount is claimed as exempt, with liabilities of \$1,726.61. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

In the matter of Frank Damico, Bankrupt No. 4118, the trustee has filed his final report and account, and a final meeting of creditors was held Feb. 13. There were no appearances. The trustee's final report and account was approved and allowed. Claims were proved and allowed. An order was made for the payment of expenses of administration, as far as funds would permit. There were no objections to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

Feb. 17. We have to-day received the schedules, reference and adjudication in the matter of Floyd M. Parslow, individually and doing business as Parslow Radio Shop, Bankrupt No. 4400. The bankrupt is a resident of Muskegon Heights, and his occupation is that of a salesman and radio repair man. The schedule shows assets of \$2,327.24 of which \$850 is claimed as exempt, with liabilities of \$13,085.41. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Feb. 17. We have to-day received the schedules, reference and adjudication in the matter of Oscar McKinney, Bankrupt No. 4399. The bankrupt is a resident of Benton Harbor, and his occupation is that of a factory foreman. The schedule shows assets of none with liabilities of \$3,164.55. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Feb. 17. We have to-day received the schedules, reference and adjudication in the matter of Floyd Evans, Bankrupt No. 4398. The bankrupt is a resident of Kalamazoo, and his occupation is that of a salesman. The schedule shows assets of \$300, with liabilities of \$3,505.58. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

In the matter of Charles P. Thomson, doing business as Interstate Management Co., Bankrupt No. 4125, the trustee has

filed his final report and account and a final meeting of creditors was held Feb. 13. The trustee was not present. The bankrupt was not present. An order was made for the payment of expenses of administration and payment of a first and final dividend to general creditors of 13 per cent. Claims were proved and allowed. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

Feb. 18. We have to-day received the schedules, reference and adjudication in the matter of Charles J. Roos, Bankrupt No. 4401. The bankrupt is a resident of Muskegon, and his occupation is that of a building contractor. The schedule shows assets of \$6,932.77 of which \$2,550 is claimed as exempt, with liabilities of \$7,297.13. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Feb. 18. We have to-day received the adjudication and reference in the matter of Ultra-Nu Basket Co., of Niles, Bankrupt No. 4383. This is an involuntary case and the schedules have been ordered filed. The bankrupt concern is located at Niles.

Feb. 18. We have to-day received the adjudication and reference in the matter of I. K. Parsons & Sons, copartnership composed of Isaac K. Parsons and Charles H. Parsons, Bankrupt No. 4290. This is an involuntary case and the schedules have been ordered filed. The bankrupts are residents of Grand Rapids.

In the matter of Clarence Smith, Bankrupt No. 4391. The funds have been received and the first meeting of creditors has been called for March 6.

In the matter of Harry O. Nelson, doing business as Nelson's Furniture Co., Bankrupt No. 4397. The first meeting of creditors has been called for March 6.

In the matter of Floyd Evans, Bankrupt No. 4398. The funds have been received and the first meeting of creditors has been called for March 6.

In the matter of Harry E. Doxey, Bankrupt No. 4380. The funds have been received and the first meeting of creditors has been called for March 5.

In the matter of Arthur W. Kaufman, Bankrupt No. 4382. The funds have been received and the first meeting of creditors has been called for March 5.

In the matter of Automobile Tire Co., Bankrupt No. 4358. The first meeting of creditors has been called for March 5.

In the matter of James B. O'Leary, Bankrupt No. 4394. The funds have been received and the first meeting of creditors has been called for March 5.

In the matter of William J. Cooper, Bankrupt No. 4388. The funds have been received and the first meeting of creditors has been called for March 5.

In the matter of Automobile Tire Co., Bankrupt No. 4358. The sale of assets has been called for March 6, at the premises formerly occupied by the bankrupt a 443 Division avenue, S., Grand Rapids. The stock consists of new tires, tire covers, tubes, etc., together with attendant fixtures and equipment, all appraised at approximately \$2,645.79. All interested in such sale should be present at the date and time above stated.

Feb. 19. We have to-day received the schedules, reference and adjudication in the matter of Thaddeus Sloma, Bankrupt No. 4402. The bankrupt is a resident of Grand Rapids, and his occupation is that of a machine operator. The schedule shows assets of \$275 of which \$60 is claimed as exempt, with liabilities of \$1,555. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Feb. 20. We have to-day received the schedules, reference and adjudication in the matter of Charles B. Mess, Bankrupt No. 4403. The bankrupt is a resident of Walker township, and his occupation is that of a merchant. The schedule shows assets of \$630.75 of which \$430.75 is claimed as exempt, with liabilities of \$2,845.60. The court has written for funds and upon receipt of same the first meeting of creditors will be called. The list of creditors of said bankrupt is as follows:

State of Michigan	\$ 31.91
City of Grand Rapids	343.75
Fred Burleson, Saranac	164.91
Wilbur Pennock, Lowell	204.96
Vera Kellar, Grand Rapids	231.00
Donald Grant, Grand Rapids	21.90
Amer. National Bank, Grand R.	2,700.00
G. R. National Bank, Grand R.	165.00
Peoples Bank of Muskegon	350.00
G. R. National Bank, Grand R.	420.00
Citizens Nat. Bank, Grand Rapids	420.00
Citizens Industrial Bank, Grand R.	385.00
White Sewing Mach. Co., Grand R.	60.19
Basch Co., Grand Rapids	45.50
Hayman Co., Grand Rapids	45.00
R. M. Ralston, Kalamazoo	2,769.19
India Tire & Rubber Co., Akron	4,436.73
Detroit Majestic Prod. Co., G. R.	1,395.24
Firestone Tire & Rub. Co., G. R.	1,192.67
G. R. Trust Co., Grand Rapids	635.00
ReRliable Tire & Access. Co., G.R.	513.69
Carl Rinner, Grand Rapids	360.50
Herald, Grand Rapids	334.54
Mrs. C. Witte, Grand Rapids	185.00
G. Bauer, Grand Rapids	141.80
Advance Trailer, New York	105.00
Old Kent Bank, Grand Rapids	100.00
Press, Grand Rapids	98.25
Merchants Service Bureau, G. R.	92.25
Mich. Bell Tele. Co., Grand Rapids	70.00
Echo Publishing Co., Grand Rap.	69.00

Sherwood Hall Co., Grand Rapids	68.28
Osborne Co., Newark, N. J.	58.00
Com'l Credit Co., Grand Rapids	52.72
Ruffe Battery, Grand Rapids	51.07
G. R. Westward, Grandville	49.60
B. F. Rohloff, Grand Rapids	40.10
United Autographic Register Co., Chicago	40.00
H. B. Connor & Sons, Grand Rap.	35.00
Ackerman Elec. Co., Grand Rapids	39.07
Consumers Power Co., Grand Rap.	58.89
Brown & Bigelow, St. Paul, Minn.	30.00
Litscher Elec. Co., Grand Rapids	28.00
Steil Mfg. Co., Grand Rapids	24.00
Shelby Salesbook, Shelby, Ohio	23.38
G. DeGroot, Grand Rapids	13.65
J. P. Gordon, Columbus, Ohio	10.00
Rim & Wheel Service, Grand Rap.	10.00
Hazeltine & Perkins, Grand Rapids	9.47
Gas Co., Grand Rapids	6.75
Doric Lodge, Grand Rapids	6.03
Continental Mfg. Co., Indianapolis	5.00
Linde Air, Chicago	3.37
Tisch Auto Supply, Grand Rapids	2.20
G. R. Welding Supply Co., G. R.	2.00
Watson Hardware Co., Grand Rap.	1.25
Bixby Co., Grand Rapids	1.00
Mr. DeGroot, Grand Rapids	10.00
G. R. National Bank, Grand Rap.	200.00
Al's Garage, Grand Rapids	.18
H. Brandt, unknown	8.00
Cook's Service Sta., Grand Rapids	.44
H. R. Grant, Grand Rapids	.10
R. C. Huff, Grand Rapids	.20
Herley's Garage, Grand Rapids	.56
Wm. C. Ingalls, Grand Rapids	1.00
E. Loucks, Grand Rapids	1.00
R. L. Murray, Grand Rapids	11.47
Fred Newburg, unknown	.85
A. Panfil, Grand Rapids	3.50
John Rudnick, Grand Rapids	.09
Swanson's Garage, Beulah	.09
John J. Wyatt, Grand Rapids	102.22
J. C. Wakeland, Grand Rapids	1.00
Radio Station, Grand Rapids	.20
J. N. Trompen & Co., Grand Rapids	32.50
Mich. Bell Tel. Co., Grand Rapids	8.92
Gas Co., Grand Rapids	59.89
Consumers Power Co., Muskegon	14.09
R. B. Grant, Grand Rapids	31.67
Murray's Garage, Grand Rapids	12.50
Henry Dykstra, Grand Rapids	6.00
Herpolsheimer Co., Grand Rapids	23.81
Thomas B. Bennett, Muskegon	250.00
American Laundry, Grand Rapids	6.00
Ward & Strawhecker, Grand R. unknown	50.00
W. M. Burling, Grand Rapids	37.50
Walter W. Smith, Grand Rapids	37.50

Feb. 20. We have to-day received the (Continued on page 30)

Sand Lime Brick

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

Brick is Everlasting

GRANDE BRICK CO.
Grand Rapids.
SAGINAW BRICK CO.
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Jennings' Pure Extracts

Vanilla, Lemon, Almond, Orange,
Raspberry, Wintergreen.

Jennings Flavoring Extract Co.
Grand Rapids, Mich.

I. Van Westenbrugge
Grand Rapids - Muskegon
(SERVICE DISTRIBUTOR)

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KRAFT K CHEESE

All varieties, bulk and package cheese

"Best Foods"

Salad Dressings

Fanning's

Bread and Butter Pickles

Alpha Butter

TEN BRUIN'S HORSE RADISH and
MUSTARD

OTHER SPECIALTIES

HOTEL DEPARTMENT

News of Interest To Hotels and Hotel Men.

Los Angeles, Feb. 21—Someone suggests that a loving cup, similar to the one given Sir Thomas Lipton, be bestowed upon Will Rogers for having done more, through his personal efforts toward relieving drouth sufferers, than any other single individual in the wide world. It ought to be made unanimous.

Lieut. Col. U. S. Grant is asking Congress for \$12,000 to properly ventilate the Executive Mansion. From my observation I would suggest that the Colonel is locating this requirement in the wrong pew. It is the edifice with the big dome at the other end of Pennsylvania avenue that needs not only ventilating but fumigating as well. Reminding me that Samuel Untermyer, the famous New York lawyer, in an address before the University Club here, one day last week said: "I venture to assert that on the whole, a more generally untrained body of National, state and local legislators and one of lower intellectual standards is not to be found in any civilized country on earth. Ours is the veritable paradise for the demagogue and ignorant in public life." Congress action on both the drouth relief and veterans' bonus legislation would indicate it. Statisticians report that when the Nation was young and unsophisticated that it cost 20 cents per capita to carry on a term of Congress. Now, an inferior service, costs \$38 per inhabitant of these United States. Presumably it will be laid to the "lame ducks," but it is in the expense account just the same.

The Federal Government has issued another warning advising the unemployed to keep away from the Boulder Dam district. Already there are at Las Vegas, Nevada, three times as many workmen as well be required at any time during the next year, and there is little prospect, for months, of activities which will require the services of more than a few hundred. I know what I am talking about, having paid a recent visit to that locality. Will Rogers may be called upon to start another campaign to relieve the legitimate residents of the Nevada town, unless something is done to head off this horde of unemployed.

Some years ago Tupper Townsend of Hotel Whitcomb, St. Joseph, had a wordy controversy in the National Hotel Reporter with Abe Frank, manager of Hotel Ambassador, Los Angeles, over the respective merits of Florida and Southern California as winter resorts. We all read these articles with a great deal of interest. The results were what one might call a "draw." I would hate to get tangled up with either of the two gentlemen in a discussion over this "capacious" topic, but having spent much time in either of the states mentioned, I am inclined to think they were both right so far as the winter season is concerned, but I do agree firmly with the Los Angeles Chamber of Commerce in their broadcast of the great advantages of the Pacific State over the Atlantic peninsula, when it comes to increasing the scope to "all the year round." Of the asserted 385,000 transients who visited California in 1930, distributed over every month of the year, the further assertion is made that 15 per cent. never went back East at all and that 65 per cent. announced their determination to come back and settle here. Few of these visitors, prior to reaching us, visioned California as a future home. But the long, sunny days, the purple mountains, cloudless skies, cool nights, the free and easy life, made their impress upon the major portion of these, and they soon forgot the old New England home, the old Kentucky

home, and the other old homes. The tourists of last winter became in large degree "settlers" and began sending letters of praise back East. To be sure there were what I might call the true tourists, the people who just came out to see California. They liked the winter and a lot of them "hung on" to get a taste of "dread summer," and they are still here. The transition from winter to summer was so gradual and easy they never noticed the change. At Christmas time all California was a bed of roses, and in mid-summer there were still the roses, the tempered sunshine, and out on the plains and hills, where no human hand scattered a seed or turned a sod, the whole landscape bloomed out into a vast expanse of verdure with thousands of strange but beautiful flowers, while the orchards were fragrant with the citrus fruits, in bloom and in fruition at the same time and on the same trees. There were, to be sure the warm days, but always in the shade there were the cooling breezes and the nights—well you mostly know all about them and the demand for blankets. But the point I most want to make is, that East had ceased to be "back home." The spell of the sun-kissed land by the sunset sea had taken possession of their hearts. The tourist became a "settler," the settler, an "old settler" and soon became regretful because he could not claim the distinction of being a "native son." Again reverting to the discussion between the Michigan and Los Angeles hotel men, it seems they are speaking of the Christmas holiday period, and not the year's average, so I have no quarrel to pick with either of them.

It looks as though the legal controversy over the invention of the cafeteria idea and equipment might prove a serious one. There seems never to have been a patent issued until long after it had become generally in use: but some "bright genius" succeeded in getting one finally, and the real trouble is just starting. The various organizations engaged in purveying food, have taken up the cudgel, are gathering together the "sinews" of war and propose to contest the issue to the bitter end.

Clarence Saunders, the chain store man, and the originator of the "Piggly Wiggly" system, may be the sole owner of his name, but California authorities have ordained that his two stock companies, organized out here are "phoney," that they are all losing money at a rapid pace and that any further stock promotion will be discouraged. California is a sort of breeding hive for chain store activities, but Clarence has seemingly gone to the limit in his activities, and even brings the blush to the corporation commission.

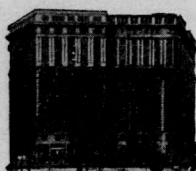
President Hoover has expressed alarm over the annual postal deficit, now around \$100,000,000, and proposes to make up the difference by raising the postage on letters by one-half cent. Another war-tax, as it were, in time of peace. The annual deficit of a few millions each year, has always worried the statesmen and Government heads. The postal department is the only one which renders the public a real service, the only one which really returns dividends to them. Every other expenditure is lost forever, and never heard of again, but this particular, and I might say, intimate service, the most important of all, must, according to the president and others, be self-supporting. It would be much more nearly so if the franking privilege were abolished, as well as subsidies to aviation and merchant marine lines, all of which are charged to the postal department. As to the latter, if it is the duty of the Government to encourage air and ship lines as military defense measures, that

CODY HOTEL

GRAND RAPIDS

RATES—\$1.50 up without bath.
\$2.50 up with bath.

CAFETERIA IN CONNECTION



NEW

Decorating
and
Management

Facing
Grand Circus Park. FAMOUS
800 Rooms - 800 Baths Oyster Bar.

Rates from \$2.50.

HOTEL TULLER
HAROLD A. SAGE, Mgr.

MORTON HOTEL

Grand Rapids' Newest
Hotel

400 Rooms - 400 Baths

RATES

\$2.50 and up per day.

"A MAN IS KNOWN BY THE
COMPANY HE KEEPS"

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

PANTLIND HOTEL

"An entire city block of Hospitality"
GRAND RAPIDS, MICH.

Rooms \$2.25 and up.

Cafeteria - Sandwich Shop



Warm Friend Tavern

Holland, Mich.

Is truly a friend to all travelers. All
room and meal rates very reasonable.
Free private parking space.

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It's

PARK-AMERICAN

George F. Chism, Manager

Republican Hotel

MILWAUKEE, WIS.

Rates \$1.50 up—with bath \$2 up
Cafeteria, Cafe, Sandwich Shop
in connection

Park Place Hotel

Traverse City

Rates Reasonable—Service Superb
—Location Admirable.

GEO. ANDERSON, Mgr.
ALBERT J. ROKOS, Ass't Mgr.

HOTEL KERNS

LARGEST HOTEL IN LANSING

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

E. S. RICHARDSON, Proprietor

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
GEORGE L. CROCKER, Manager.

Occidental Hotel

FIRE PROOF

CENTRALLY LOCATED

Rates \$2.00 and up
EDWARD R. SWETT, Mgr.
Muskegon - Michigan

Columbia Hotel

KALAMAZOO

Good Place To Tie To

HOTEL CHIPPEWA

HENRY M. NELSON, Manager

European Plan

MANISTEE, MICH.

Up-to-date Hotel with all Modern
Conveniences—Elevator, Etc.

150 Outside Rooms

Dining Room Service

Hot and Cold Running Water and
Telephone in every Room.

\$1.50 and up

60 Rooms with Bath \$2.50 and \$3

"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.

extra cost should not be loaded on the backs of users of the mails, but should be paid out of other Government funds. A few years ago, it was the parcels post that was causing all the uneasiness, so up went the postage rate, and down went the earnings of that service. Cheap postage encourages letter-writing and the distribution of publications of all class. The Interstate Commerce Commission has, after all these years, made the discovery that high railroad fares do not create earnings, but drive away business. Let the public get a sight of the pork barrel even if it is only half a cent on their letters. They may feel more lenient toward other economic leaks.

Distribution of display emblems to members of the American Hotel Association has begun. Every member of a state association is also a member of the National organization, if his own association has affiliated therewith, consequently if you belong to the Michigan body, you will be getting one of these plates in due time. It is believed these signs will help create business for the hotels that display them, but they will also create an incentive to outside hotels to join their state organization.

A gold loving cup celebrating his fifty years as a hotel operator in Detroit, was presented to Charles W. Norton, president of the Norton Hotel, in Detroit, and the Norton-Palmer Hotel, in Windsor, by Harold A. Sage, manager of Hotel Tuller, and retiring president of the Detroit Hotel Association, on behalf of the members of that organization, at their annual meeting held last week. In making the presentation, Mr. Sage pointed out the fact that Mr. Norton was one of the founders of the Detroit Hotel Association and had always been a hard and efficient worker in its interests, his efforts in assisting the organization in its troubles with the help situation being specifically mentioned. The career of the guest of honor commenced with his operation of a 25 room hotel at Thirteen Mile Road and Grand River avenue, later taking over the Triangle Hotel, at Grand River, and what is now known as Chicago boulevard, then the hotel at the corner of Griswold and West Jefferson, which he renamed the Norton. After operating this property for fifteen years, he built the present Norton Hotel, finally, in 1928, erecting the Norton-Palmer in Windsor, which last year he found it necessary to double in size. After the presentation ceremonies those assembled sat down to one of those informal banquets for which the Statler is famous. I am glad they gave Charley this cup. I will see that it is used when I get back to Detroit next summer. If not in Detroit, why then, Windsor. Mr. Norton certainly deserves it all. He has been one of my warmest friends for many years, has a heart of gold, the friendship of more traveling men than you ever heard of, and is always just the same, genial happy individual to meet, and his hotels are models of hospitality. He may call this "bunk," but if it were not, he would deserve it all the same.

Here is one that is mellowed with age: A guest hurried up to the hotel clerk's counter. He had just ten minutes to pay his bill, reach the station and board his train. "Hang it," he exclaimed. "I've forgotten something. Here boy, run up to room 427 and see if I left my pajamas and shaving set. Hurry! I've only five minutes now." The boy hurried. In four minutes he returned, empty handed and out of breath. "Yes, sir," he panted, "you left them."

Work has begun upon the inspection of the thirty-eight hotels affiliated with the Detroit Hotel Association, by the Michigan Inspection Bureau, to deter-

mine the fire hazard and to offer suggestions for alterations that will reduce fire insurance rates. When the Detroit hotels have been checked, the inspectors will proceed with the same work among the houses of the State affiliated with the Michigan Hotel Association, under the direction of a committee appointed at the last annual meeting, headed by W. L. McManus, Jr., proprietor of the Cushman House, at Petoskey.

Hotel Claridge, one of the newest Atlantic City offerings, was opened to the public last week. Its manager, Roscoe J. Tomkins, is well known to Michiganders and Michigan hotel operators. He was assistant manager at the Book-Cadillac, Detroit, at its start, but prior to that time was an executive at Hotel Blackstone, Chicago.

It gives me much pleasure to announce the accession of Earl Greene as manager of Hotel Capitol, one of the recent creations of the H. R. P. Hotel Corporation, at Flint. For years Mr. Greene operated Hotel Crystal, Flint, which was one of the most popular abiding places for commercial men in that city. Last season he managed the Pine Lake Country Club, near Lansing. I am glad he is back in the regular field and know he will be in touch once more with all his old friends. He was always an ardent member of the Michigan Hotel Association, and used to be of wonderful help to me in enticing new members into the fold. Best wishes to you, Earl.

Charles H. Clements, proprietor of the Park Hotel, at Mt. Clemens, was recently host to a large group of hotel and resort managers at a luncheon. It was the occasion of a joint meeting of the Southeast Michigan Tourist and Publicity association and the "Thumb of Michigan" association.

A. G. Berner, who several years ago purchased the Hotel Wildermuth, Owosso, and assumed management of same, succeeding Ray Reynolds, disposed of his interest in same to J. K. Daily, some four years since. I notice that Mr. Berner has repurchased this property and presumably will operate it once more. Ray Reynolds is general manager of the new hotel, the Owosso.

The business men of Bad Axe are talking about a community hotel for that enterprising little city, claiming that a new hostelry will bring thousands of dollars worth of tourist business into that section. Of course this may be true. They already have two very good hotels there, if my memory serves me right, the Irwin and Morrow, which have performed satisfactory service for years, and I should presume would continue to function even if a new hotel were built. Building a community hotel in a locality where it is needed, and erecting one where at best it will have less than three months' business each year are two different propositions. It may work out in Bad Axe, but I will watch the process with much interest.

W. S. Buckley, owner and operator of Hotel Majestic, Detroit, has been joined in the business by his brother, Gerald. Richard Calahan is manager of the house, which has 250 rooms, and was erected about five years ago. W. S. Buckley was the builder and owner of several Detroit hotels, including the Roe, Tremont, Henry and the older Savoy.

The Illinois Hotel Association has finally gone on record as being opposed to the practice of complimenting the bills of the wives of commercial men who registered in with their husbands on occasional trips.

The Michigan association has dis-

cussed this proposition on various occasions, but the consensus of opinion seemed to be that it was a matter that should be governed by the discretion or inclination of the operator in each instance. Years ago, when most of the country hotels were operated on the American plan, it was the custom, where a regular patron of the hotel brought his wife with him on an occasional trip, to compliment her bill, and little was said about it. When the hotels moved over on to the European plan, there was less reason for departing from the custom, for the reason that the meals were a separate item and were usually paid for. It still looks to me as though the whole matter should be left to the individual hotel keeper, and is not one for association regulation. In the instances mentioned it seems more like an act of courtesy between friends, and might be left at that.

A wonderful combination for a tasty dessert I ran across in a French restaurant here, the other evening. I solicited and obtained the recipe which I pass on to my restaurant and hotel friends. Select the plumpest and juiciest dried figs you can get, wash carefully and pinch into their natural shape. Then select good, firm apples and core them. Into the center of these apples press two or three of the figs, place them in a baking pan and bake in a hot oven. While they are baking baste them with a syrup made from lemon juice, granulated sugar and water. The secret of producing good baked apples is to have them thoroughly baked, but not into pieces. If, when they look done, they are not soft to the core, place a cover over the baking dish and let them steam for a few minutes. Then remove the cover and brown the fruit slightly. They may be served with cream or in their own juice, but you have my word for it that they are delicious and may be added to your "specialty" list.

The base ball interests are trying to get rid of Judge Landis. Originally engaged as court jester at \$42,000 per year, on the strength of the \$29,000,000 joke he played on the Standard Oil Company, which "flatted" because, unfortunately, the S. O. Co. never heard of it, they have discovered that the public go to see ball games and not Punch and Judy shows. As a disciple of Nero, the Judge did very well for a while, but when he got to that point that no morning meal could be considered complete without the opportunity of passing an inhuman sentence on some poor victim who committed some technical violation of the law, even the executives at Washington began to tune in, with the result that such malefactors as were not pardoned by President Wilson, were immediately turned loose after the inauguration of Harding. Now, he wants to continue these same high-handed tactics in the base ball realm, and the backers of the game don't feel as though they wanted to laugh it off. It is easy to see that they have the royal clown ensconced on the "skids" and he will soon slide to oblivion to make a living out of Indiana politics. He may bump into the movies, if so, that will be his finale. Frank S. Verbeck.

Closing Out the Pearce Chain Stores.

Bay City, Feb. 24—A meeting in Federal Court of the creditors of the Pearce Stores Co., called by the First National Bank, receiver, resulted in the decision to close out the business as rapidly as possible without reverting to bankruptcy proceedings. Judge Arthur J. Tuttle stated that he would immediately sign an order placing broad powers of disposal with the receiver.

The order will provide for retail sales of merchandise in each store for a few days, and the subsequent concentration of left-over stocks in the

stores at the best selling points for continued reduction sales. Following that, the receiver will be allowed to sell the chain as a whole or in units, as a going concern, at the best price possible.

The decision came on the heels of a period of several weeks during which the business has been operated under the receivership. In the report of the receiver, the gross sales in the 20 stores from Jan. 23 to Feb. 14 amounted to \$54,948.60. The loss was estimated at \$14,159.27 despite the fact that the cost of operation had been reduced by \$6,000.

Five methods of rapidly winding up the business were submitted to the court and creditors by Paul Thompson, trust officer of the First National Bank, as a result of the losses sustained over the period of receivership.

The replacement value of the stocks in the stores Feb. 14 was figured at \$256,045.55, and the book value of the fixtures was placed at \$192,250.56. Since the claims have not all been entered, the total liability of the company is not yet known.

About thirty of the creditors were present at the meeting. W. B. Henry represented the receiver as counsel.

Late Business Notes From Indiana.

Indianapolis—Funeral services for Frank J. Noll, Sr., 78, founder of the Gem Garment Co., were held Monday. Mr. Noll founded the garment company thirty-six years ago. Survivors are a daughter and five sons.

Albion—A. E. Elin, 65, senior partner and manager of the Albion Overall factory, died recently of heart disease. The body was taken to the family home in Chicago, where the funeral was held.

Franklin—William A. Carpenter, 71, a merchant tailor in this city for more than fifty years, died at the family home following a two weeks' illness. The widow and two sons survive.

Rockport—Harry D. Ballard, of this city, who for the past several years has bought fur and wool for the S. S. Silberman & Sons Co., of Chicago, throughout the West, died in a hospital in San Francisco and the body was brought here for burial. He is survived by the widow and one son.

Albion — The Albion Automotive Products Corporation, Mulberry and Huron streets, has been incorporated with a capital stock of \$25,000, all of which has been subscribed and \$4,000 paid in.

New Hotel Elliott

STURGIS, MICH.

50 Baths 50 Running Water
European

D. J. GEROW, Prop.

Hotel and Restaurant Equipment

H. Leonard & Sons

38-44 Fulton St., W.

GRAND RAPIDS, MICH.

CHARLES RENNER HOTELS

Four Flags Hotel, Niles, Mich., in the picturesque St. Joseph Valley. Rumely Hotel and Annex, La-Porte, Ind.

Edgewater Club Hotel, St. Joseph, Mich., open from May to October. All of these hotels are conducted on the high standard established and always maintained by Mr. Renner.

DRUGS

Michigan Board of Pharmacy.

President—Orville Hoxie, Grand Rapids.
Vice-Pres.—Clare F. Allen, Wyandotte.
Director—Garfield M. Benedict, Sandusky.

Examination Sessions — Beginning the third Tuesday of January, March, June, August and November and lasting three days. The January and June examinations are held at Detroit, the August examination at Marquette, and the March and November examinations at Grand Rapids.

Michigan State Pharmaceutical Association.

President—John J. Watters, Saginaw.
First Vice-President—Alexander Reid, Detroit.
Second Vice-President — F. H. Taft, Lansing.
Secretary—R. A. Turrell, Crowell.
Treasurer—P. W. Harding, Yale.

Ten Cent Table in the Drug Store.

The other day I received a letter requesting me to call on Mr. C—, head of a chain of drug stores. In accordance with this request I presented myself the next morning at Mr. C—'s office and, in due course, was ushered into his presence.

"We have been considering," he informed me, "the installation of ten cent tables in our stores. Naturally, before we proceed with the expense and annoyance of such an installation, we would like to know what degree of success other drug stores are having with them, their influence on sales and sales units, etc.—and that is the reason for your being here now, for you have been mentioned to us as a person who has previously undertaken surveys of this sort."

Details arranged, Mr. C— and I together drew up a list of questions which covered every angle of the ten cent table proposition, armed with these, I set out on my quest for information.

In a week I visited sixty-two drug stores, selected at random, in all sections of New York City. Thirteen of the stores I called at didn't have ten cent tables, and nine of the owners interviewed for some reason or other could or would vouchsafe no information. The remaining forty operated ten cent tables and had no hesitation in talking about them. I present herewith the questions I put to these druggists and the consensus of opinion expressed in their answers:

1. Does the installation of a ten cent table tend to increase or decrease your total volume of business?"

It was the unanimous opinion of my forty interviewers that their ten cent tables undoubtedly increased their total volume of business. It is significant to here note that all those who had tried it were pleased with the results—the opponents of the idea were the ones who hadn't tried it.

The average weekly sales of the forty ten cent tables which I saw totaled \$26.10.

2. Is there any profit in operating a ten cent table?

All of them admitted that the margin on ten cent goods was small, and that, necessarily, the percentage of profit in the department was small. It did, however, all things considered, more than pay its own way.

As one druggist put it, "I don't expect to be able to retire on what this table brings in, but it earns its keep

plus a little over, and it certainly is bringing quite a few dimes in here that used to be spent elsewhere."

3. Will not the presence of ten cent sizes make "shelf warmers" of larger sizes of the same article?

The consensus of opinion was "no". When a customer asked for an article without specifying size or cost, he was, as a matter of course, offered the article in the regular sized package. It was only in response to a definite request for the ten cent size that this merchandise was offered and, in such cases, not having the ten cent size in stock would have done more harm than having it could possibly do. The ten cent table is thus shown to be a factor in making friends and customers.

4. Why do you have a ten cent table?

The principal justification of the ten cent table advanced by my forty interviewees was that it was necessary to prevent the loss of customers to the five and ten cent stores and to the cut rate stores.

Some of the druggists surprised me by the depth of their understanding of the situation by advancing the opinion that druggists, by establishing ten cent tables will tend to decrease—not increase—the number of articles manufactured in ten cent sizes. As proof of their contention they submit that ten cent packages were originally put up at the request of the 5 and 10 cent stores, who enjoyed a virtual monopoly of these sizes. If druggists carry them also, however, the five and tens will not be so anxious to handle them and, furthermore, will stop looking around for other items, now carried by drug stores, which could be packed in ten cent sizes. Therefore the manufacturer, losing his chief customer for his ten cent package, will eventually discontinue it, since it is only by large volume production and distribution that he can make any profit on it.

Other reasons advanced for having a ten cent table were that ten cent merchandise sells with little or no effort on the part of the salesperson; that ten cent tables provided an excellent outlet for the free merchandise in deals; and that, also, they were a means of disposing of higher priced items of dead or slow-moving stock.

5. Is the ten cent table business seasonal?

The consensus of opinion seems to be that the ten cent table does a fairly stable business all year round, varying a little, of course, according to the nature of the items carried. Its biggest period—if it has any—comes in July and August. This is an interesting fact because it seems to indicate that small sizes are in demand because of the convenient size of the package rather than because of the lower price.

6. Where is the best place in the store for the ten cent table?

Twenty-nine of my interviewers, after having tried various positions all over the store, had finally placed their ten cent tables in or near the center of the store. The remaining eleven declared that the logical place for it was near the wrapping table.

The advocates of both positions advanced the same reason for their

choice: that was the position in which the table attracted the most attention.

On one point, however, they all agreed: that the best table for the purpose was a single deck flat top table of a size commensurate with the store's needs.

7. What does the ten cent table sell?

Of the forty tables I saw, the average carried twenty items, the smallest eight, and the largest thirty-three. The total number of different items carried by all numbered thirty-seven, as follows: bath salts, soaps, perfumes, peroxides, hair tonic, rouge, powder, manicure items, vanishing creams, cold creams, tooth brushes, tooth pastes, petroleum jelly, headache remedy, toothache remedy, epsom salts, razors, razor blades, styptic pencils, brushes, sponges, combs, safety pins, gauze bandage, adhesive plaster, absorbent cotton, machine oil, furniture polish, paste and glue, writing tablets, ink, insecticides, tooth picks, bird gravel, wall paper cleaner, men's handkerchiefs, candies.

Among these the best sellers were declared to be petroleum jelly, men's handkerchiefs, candy (both bar and bulk goods), toilet soaps, cold cream, insecticides, writing tablets and ink.

8. What do you do in the way of advertising for your ten cent table?

Most of my forty interviewers, beyond affixing a sign to the table, reading "Your Choice—10c" did nothing else to advertise it.

A few had signs placed in other parts of the store calling attention to the table.

One or two arranged an occasional window display featuring their ten cent items and calling attention to the table.

None of them did more than this, yet the average weekly sales came to \$29.10 per table.

The ten cent table seems to have made a case for itself.

Morris H. Whitcomb.

Pharmacy Candidates Successful in January Examination.

Registered Pharmacist—First Examination.

Raymond L. Baker, Detroit.
Lloyd A. Beemer, Wyandotte.
Alcha Brumfield, Wyandotte.
Thomas M. Curtis, Lansing.
Lloyd Littleton Dutton, Detroit.
Olga B. Kravchell, Detroit.
Albert J. Liss, Detroit.
Robert S. Morrison, Traverse City.
George Alden Stanley, Detroit.
Michael Wainer, Detroit.
Raymond B. Wissick, Detroit.

Registered Pharmacist—Re-examination.

Jacob Altman, Detroit.
Carpenter F. Devereaux, Detroit.
Adam A. Kwietniewski, Detroit.
Simon Leibovitz, Detroit.
Sol Lunskey, Detroit.
Victor F. Serino, Detroit.

Registered Assistant Pharmacist—First Examination.

Edwin H. Gullekson, Manton.
David H. Horwitz, Detroit.
Stanley Joseph Tutaj, Detroit.

Registered Assistant Pharmacist—Re-examination.

Julius Forman, Detroit.
Clarence C. Gerard, Detroit.

John P. Juntunen, Detroit.
Samuel J. Leavitt, Detroit.
William F. McIntosh, Detroit.
David H. Safer, Detroit.

Important Business News in a Nutshell.

Employment conditions improved in January, according to the United States Employment Service, although the figures of the Labor Bureau of Statistics do not support this view. The reason for the seeming discrepancy, it is said, is that the figures tell the story of a limited field while the observations of the service cover the whole field.

Colonel Leonard P. Ayres of the Cleveland Trust Company finds in the number of blast furnaces in operation in January the first real evidence that the turn for the better has come.

Procter & Gamble distributed nearly a million dollars in profit-sharing dividends last year, according to an announcement just made, the largest amount ever paid on that account to the company's employees. Eastman Kodak last week anticipated by from three to six months more than half its regular annual wage dividend, the amount disbursed being \$1,401,883, to quicken the buying power of its employees. Beneficiaries are the men laid off in 1930 and most of the employees in the plants in Rochester.

Safeway Stores is the butt of an application by the attorney-general of Nebraska for a district court order restraining the company from continuing ununiform prices in the seventy-five stores it operates in that state. The law invoked forbids a corporation to charge different prices for the same commodities in different localities within the state. The Merchants' Association of Nebraska and the Independent Grocers' Alliance complained that the law was violated in under-selling them.

The manufactured tobacco industry is one that seems to flourish in spite of dull times. All the big American companies, especially those with popular brands of cigarettes, did well last year. Now comes the report of Imperial Tobacco of Great Britain showing income of \$47,030,000, 2 per cent. more than in 1929.

Cigarettes imported into China, a good customer of this country for these products, are to be subject for six months to an excise tax equal to half their value.

Georgia's chain store tax law has been found in violation of both state and Federal constitutions, in a judgment pronounced by the supreme court sitting in Atlanta. A discriminatory assessment of \$50 on each store above five is the offending provision.

J. C. Penney, department store chain, and Kroger Baking, grocery chain, published interesting income statements for 1930 last week. Penney's sales amounted to \$192,943,765, 8 per cent less than the year before, while net income was \$8,290,622, a decrease of nearly 26 per cent. Profit on sales was 4.3 cents on the dollar last year, compared with 5.3 cents in 1929.

Kroger's sales were down 6.8 per cent to \$267,086,028 and net was off 63 per cent. to \$2,168,247. Profit on sales was 0.8 cents on the dollar against 2.06 cents the year before.

Western Michigan Grocer Company Closes Its Doors.

Grand Rapids, Feb. 19.—We have been endeavoring to secure additional capital in order that this business might be operated profitably, but negotiations for the necessary additional capital have fallen through; and it is the decision of the Board of Directors of this company that the business be liquidated, the creditors paid, and if there is money remaining after the creditors are paid, that such money be divided among the stockholders.

The condition of the company on January 1 was solvent, the accounts receivable, merchandise and equipment representing an amount equal to 140 per cent. of the bills payable. It is not a case of bankruptcy proceedings or of the appointment of a receiver. The entire indebtedness as of this date will not exceed \$20,000. We plan to liquidate this business within the next ten days, but of course it may take longer before the accounts receivable are collected and the equipment disposed of. The merchandise is all salable, the accounts receivable are good, the equipment is new, as anyone can realize when it is taken into consideration that the concern has only been in business eight months.

It has been through no fault of the merchandising profit that the above action is necessary, but rather the inability to secure sufficient capital to support the large volume of business secured by the company, and the severe and extraordinary loss suffered during the time the merchandise of the National Grocer Company was thrown on the market, at less than cost, by the receiver—a feature which could not have been foreseen and which was absolutely ruinous in its effect. We hope to wind the affairs of this company up quickly and at the least possible expense. We believe we can do this much better than anybody else without any legal expense being incurred. We contemplate closing the merchandising end of the business March 1, eliminating all expenses excepting that of collection of the accounts receivable. We believe you will agree that this procedure is for the best interests of all concerned, as nothing is to be gained by any other method.

We would ask therefore that immediately upon receipt of this letter you wire your acceptance of the proposition above outlined. We will then pay out no more money to anyone, excepting for necessary expenses, and operate exactly as if the business were in the hands of a creditors' committee or in receivership, making a pro-ratio distribution of the money collected as promptly as possible. We believe a distribution of 50 per cent. can be made within fifteen days and the balance in a short time thereafter.

Kindly mail us a statement showing the status of our account on your books at this time, in order that we may check same against our records. Also wire your acceptance promptly upon receipt of this letter, or if you do not elect to have us handle the matter in the manner outlined, advise us by wire and we will be forced to take action which most certainly would not be of any advantage to anyone except the Court.

Western Michigan Grocer Co.

To Change Store Figures.

Several important changes will feature the report on merchandising statistics and operating expenses by departments for 1930 to be issued soon by the Controllers' Congress of the National Retail Dry Goods Association.

"To meet the demand for figures that might be used as standards of worthy performance, a new set of statistics, the 'goal figures,' will be shown for the six groups of stores, departmentally, for merchandising and expense," it was stated by H. I. Kleinhaus, manager of the Congress. "These new tables will be in addition to the median figures shown as usual. The 'goal figure' will be the one selected as the point of concentration in the most favorable 25 per cent. of the figures.

"Another section will give a reproduction of an actual report of one in each group that has done an outstandingly good job."

INSECTICIDES FOR 1931

PARIS GREEN
LIME AND SULPHUR
ARSENATE OF LEAD (Dry)

ARSENATE OF CALCIUM (Dry)
BORDEAUX MIXTURE (Dry)

OXO - BORDEAUX DRY
BLUE VITROL, Etc.

Price Schedule Now in Effect for 1931.
Ask Our Salesmen or Write For Prices.

Hazeltine & Perkins Drug Co.
Grand Rapids Michigan Manistee

WHOLESALE DRUG PRICE CURRENT

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

[illegible]

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 merchants will have their orders filled at market prices at date of purchase. For price changes compare with previous issues

ADVANCED

Raisins

AMMONIA	
Parsons, 64 oz.	2 95
Parsons, 32 oz.	3 35
Parsons, 18 oz.	4 20
Parsons, 10 oz.	2 70
Parsons, 6 oz.	1 80



MICA AXLE GREASE

48, 1 lb.	4 55
24, 3 lb.	6 25
10 lb. pails, per doz.	9 40
15 lb. pails, per doz.	12 60
25 lb. pails, per doz.	19 15
25 lb. pails, per doz.	19 15

APPLE BUTTER

Quaker, 24-21 oz., doz.	2 10
Quaker, 12-38 oz., doz.	2 35

BAKING POWDERS

Arctic, 7 oz. tumbler	1 35
Royal, 10c, doz.	93
Royal, 4 oz., doz.	1 80
Royal, 6 oz., doz.	2 45
Royal, 12 oz., doz.	4 85
Royal, 5 lb. size	25 40
KC, 10c size, 8 oz.	3 70
KC, 15c size, 12 oz.	5 50
KC, 20c size, full lb.	7 20
KC, 25c size, 25 oz.	9 20
KC, 50c size, 50 oz.	8 80
KC, 5 lb. size	6 85
KC, 10 lb. size	6 75

K. C. Brand

Per case	
10c size, 4 doz.	3 70
15c size, 4 doz.	5 50
20c size, 4 doz.	7 20
25c size, 4 doz.	9 20
50c size, 2 doz.	8 80
80c size, 1 doz.	6 85
10 lb. size, 1/2 doz.	6 75

BLEACHER CLEANSER

Clorox, 16 oz., 24s	3 85
Lizette, 16 oz., 12s	2 15

BLUING

Am. Ball, 36-1 oz., cart.	1 00
Quaker, 1 1/2 oz., Non-freeze, dozen	85
Boy Blue, 36s, per cs.	2 70

Perfumed Bluing

Lizette, 4 oz., 12s	80
Lizette, 4 oz., 24s	1 50
Lizette, 10 oz., 12s	1 30
Lizette, 10 oz., 24s	2 50

BEANS and PEAS

100 lb. bag	
Brown Swedish Beans	9 00
Pinto Beans	9 85
Red Kidney Beans	9 75
White H'd P. Beans	9 90
Col. Lima Beans	8 75
Black Eye Beans	5 60
Split Peas, Yellow	6 50
Split Peas, Green	6 50
Scotch Peas	4 95

BURNERS

Queen Ann, No. 1 and 2, doz.	1 35
White Flame, No. 1 and 2, doz.	2 25

BOTTLE CAPS

Obl. Laquer, 1 gross	
pkg., per gross	16

BREAKFAST FOODS

Kellogg's Brands.	
Corn Flakes, No. 136	2 85
Corn Flakes, No. 124	2 85
Pep, No. 224	2 70
Pep, No. 202	2 00
Krumbles, No. 424	2 70
Brn Flakes, No. 624	2 45
Brn Flakes, No. 602	1 50
Rice Krispies, 6 oz.	2 70
Rice Krispies, 1 oz.	1 10

DECLINED

Rice

Kaffe Hag, 12 1-lb. cans

All Bran, 16 oz.	2 25
All Bran, 10 oz.	2 70
All Bran, 1/2 oz.	2 00

ROLLED OATS

Purity Brand	
Instant Flake, sm., 24s	1 80
Instant Flake, sm., 48s	3 60
Instant Flake, lge., 18s	3 40
Regular Flake, sm., 24s	1 80
Regular Flake, sm., 48s	3 60
Regular Flake, lge., 18s	3 40
China, large, 12s	3 15
Chest-o-Silver, lge., 12s	3 25

Post Brands.

Grape-Nuts, 24s	3 80
Grape-Nuts, 100s	2 75
Instant Postum, No. 8	5 40
Instant Postum, No. 10	4 50
Postum Cereal, No. 0	2 25
Post Toasties, 36s	2 85
Post Toasties, 24s	2 85
Post's Bran, 24s	2 70

BROOMS

Jewell, doz.	5 25
Standard Parlor, 23 lb.	8 25
Fancy Parlor, 23 lb.	9 25
Ex. Fancy Parlor 25 lb.	9 75
Ex. Fcy. Parlor 25 lb.	10 00
Toy	1 75
Whisk, No. 3	2 75

BRUSHES

Scrub	
Solid Back, 8 in.	1 50
Solid Back, 1 in.	1 75
Pointed Ends	1 25

Stove

Shaker	1 80
No. 50	2 00
Peerless	2 60

Shoe

No. 4-0	2 25
No. 2-0	3 00

BUTTER COLOR

Dandelion	2 85
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CANDLES

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

CANNED FRUITS

Hart Brand

Apples	
No. 10	5 75
Blackberries	
No. 2	3 75
Pride of Michigan	3 25
Cherries	
Mich. red, No. 10	11 75
Red, No. 10	12 25
Red, No. 2	4 15
Pride of Mich. No. 2	3 55
Marcellus Red	3 10
Special Pie	2 60
Whole White	3 10
Gooseberries	
No. 10	8 00
Pears	
19 oz. glass	
Pride of Mich. No. 2 1/2	4 20
Plums	
Grand Duke, No. 2 1/2	3 25
Yellow Eggs, No. 2 1/2	3 25
Black Raspberries	
No. 2	3 75
Pride of Mich. No. 2	3 25
Pride of Mich. No. 1	2 35
Red Raspberries	
No. 2	4 60
No. 1	3 15
Marcellus, No. 2	3 75
Pride of Mich. No. 2	4 25

Strawberries

No. 2	4 25
No. 1	3 00
Marcellus, No. 2	3 25
Pride of Mich. No. 2	3 75

CANNED FISH

Clam Ch'der, 10 1/2 oz.	1 35
Clam Chowder, No. 2	2 75
Clams, Steamed, No. 1	3 00
Clams, Minced, No. 1/2	2 25
Cinnan Haddie, 10 oz.	3 30
Clam Bouillon, 7 oz.	2 50
Chicken Haddie, No. 1	2 75
Fish Flakes, small	1 35
Cod Fish Cake, 10 oz.	1 55
Cove Oysters, 5 oz.	1 60
Lobster, No. 1/4, Star	2 90
Shrimp, 1, wet	2 15
Sard's, 1/4 Oil, Key	6 10
Sard's, 1/4 Oil, Key	5 00
Sardines, 1/4 Oil, Key	4 75
Salmon, Red Alaska	3 75
Salmon, Med. Alaska	2 85
Salmon, Pink, Alaska	1 35
Sardines, Im., 1/2, ea.	10 22
Sardines, Im., 1/2, ea.	25
Sardines, Cal., 1/2, ea.	35 25
Tuna, 1/2, Curtis, doz.	2 60
Tuna, 1/2, Curtis, doz.	2 20
Tuna, 1/2, Blue Fin	2 25
Tuna, 1s, Curtis, doz.	7 00

CANNED MEAT

Bacon, Med. Beechnut	2 70
Bacon, Lge. Beechnut	4 50
Beef, No. 1, Corned	2 80
Beef, No. 2, Roast	3 00
Beef, 3 1/2 oz., Qua.	1 35
Beef, 3 1/2 oz., Qua.	2 25
Beef, 5 oz., Am. Sliced	3 00
Beef, No. 1, B'nut, all.	4 50
Beefsteak & Onions	3 70
Chili Con Car.	1 35
Deviled Ham, 1/2	1 50
Deviled Ham, 1/2	3 85
Hamburg Steak & Onions	3 15
Potted Beef, 4 oz.	1 10
Potted Meat, 1/2 Libby	52
Potted Meat, 1/2 Libby	90
Potted Meat, 1/2 Qua.	85
Potted Ham, Gen.	1 45
Vienna Saus. No. 1/2	1 35
Vienna Sausage, Qua.	90
Veal Loaf, Medium	2 25

Baked Beans

Campbells	80
Quaker, 16 oz.	75
Freemont, No. 2	1 25
Snider, No. 1	1 10
Snider, No. 2	1 25
Van Camp, small	90
Van Camp, med.	1 45

CANNED VEGETABLES

Hart Brand

Baked Beans	
Medium, Plain or Sau.	75
No. 10, Sauce	5 60

Lima Beans

Little Dot, No. 2	3 10
Little Quaker, No. 10	14 00
Little Quaker, No. 1	1 95
Baby, No. 2	2 80
Baby, No. 1	1 95
Pride of Mich. No. 1	1 65
Marcellus, No. 10	8 75

Red Kidney Beans

No. 10	6 50
No. 5	3 70
No. 2	1 30
No. 1	90

String Beans

Little Dot, No. 2	3 30
Little Dot, No. 1	2 50
Little Quaker, No. 1	2 00
Little Quaker, No. 2	2 90
Choice Whole, No. 10	12 75
Choice Whole, No. 2	2 50
Choice Whole, No. 1	1 80
Cut, No. 10	10 50
Cut, No. 2	2 10
Cut, No. 1	1 60
Pride of Mich. No. 2	1 75
Marcellus, No. 2	1 50
Marcellus, No. 10	8 25

Wax Beans

Little Dot, No. 2	2 75
Little Dot, No. 1	2 00
Little Quaker, No. 2	2 65
Little Quaker, No. 1	1 90
Choice Whole, No. 10	12 50
Choice Whole, No. 2	2 50
Choice Whole, No. 1	1 75

Cut, No. 10	10 50
Cut, No. 2	2 15
Cut, No. 1	1 45
Pride of Michigan	1 75
Marcellus Cut, No. 10	8 25

Beets

Small, No. 2 1/2	3 00
Extra Small, No. 2	3 00
Fancy Small, No. 2	2 50
Pride of Michigan	2 25
Marcellus Cut, No. 10	6 75
Marcel. Whole, No. 2 1/2	1 85

Carrots

Diced, No. 2	1 40
Diced, No. 10	7 00

Corn

Golden Ban., No. 3	3 60
Golden Ban., No. 2	2 00
Golden Ban., No. 10	10 75
Little Dot, No. 2	1 80
Little Quaker, No. 2	1 80
Little Quaker, No. 1	1 45
Country, Gen., No. 1	1 45
Country Gen. No. 2	2 05
Pride of Mich., No. 5	5 20
Pride of Mich., No. 2	1 70
Pride of Mich., No. 1	1 35
Marcellus, No. 5	4 30
Marcellus, No. 2	1 40
Marcellus, No. 1	1 15
Fancy Crosby, No. 2	1 80
Fancy Crosby, No. 1	1 45

Peas

Little Dot, No. 2	2 60
Little Dot, No. 1	1 80
Little Quaker, No. 10	12 00
Little Quaker, No. 2	2 40
Little Quaker, No. 1	1 65
Sifted E. June, No. 10	10 00
Sifted E. June, No. 5	5 75
Sifted E. June, No. 2	1 90
Sifted E. June, No. 1	1 40
Belle of Hart, No. 2	1 90
Pride of Mich., No. 10	9 90
Pride of Mich., No. 2	1 75
Gilman E. June, No. 2	1 40
Marcel, E. June, No. 2	1 40
Marcel, E. June, No. 5	4 50
Marcel, E. Ju., No. 10	7 60
Templar E. J., No. 2	3 2 1/2
Templar E. Ju., No. 10	7 00

Pumpkin

No. 10	5 50
No. 2 1/2	1 80
No. 2	1 45
Marcellus, No. 10	4 50
Marcellus, No. 2 1/2	1 40
Marcellus, No. 2	1 15

Sauerkraut

No. 10	5 00
No. 2 1/2	1 60
No. 2	1 25

Spinach

No. 2 1/2	2 50
No. 2	1 90

Squash

Boston, No. 3	1 80
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Succotash

Golden Bantam, No. 2	2 75
Little Dot, No. 2	2 55
Little Quaker	2 40
Pride of Michigan	2 15

Tomatoes

No. 10	5 80
No. 2 1/2	2 25
No. 2	1 65
Pride of Mich., No. 2 1/2	2 25
Pride of Mich., No. 2	1 50

CATSUP.

Beech-Nut, small	1 60
Beech-Nut, large	2 40
Lilly of Valley, 14 oz.	2 25
Lilly of Valley, 1/2 pint	1 65
Sniders, 8 oz.	1 55
Sniders, 16 oz.	2

Hominy		Pecans, 3, star	25
Pearl, 100 lb. sacks	3 50	Pecans, Jumbo	40
		Pecans, Mammoth	50
		Walnuts, Cal.	27@29
		Hickory	07
Macaroni			
Mueller's Brands			
9 oz. package, per doz.	1 30		
9 oz. package, per case	2 60		
Bulk Goods			
Elbow, 20 lb.	5 1/2 @ 7 1/2		
Egg Noodle, 10 lbs.	14		
Pearl Barley			
0000	7 00		
Barley Grits	5 00		
Chester	3 75		

Sage		Salted Peanuts	
East India	10	Fancy, No. 1	14

Tapioea		Shelled	
Pearl, 100 lb. sacks	09	Almonds Salted	95
Minute, 8 oz., 3 doz.	4 05	Peanuts, Spanish	125 lb. bags
Dromedary Instant	3 50	Filberts	32
		Pecans Salted	87
		Walnut Burdo	55
		Walnut, Manchurian	55

Jiffy Punch		MINCE MEAT	
3 doz. Carton	2 25	None Such, 4 doz.	6 47
Assorted flavors		Quaker, 3 doz. case	3 50
		Libby, Kegs, wet, lb.	22

FLOUR		OLIVES	
V. C. Milling Co. Brands		4 oz. Jar, Plain, doz.	1 15
Lily White		10 oz. Jar, Plain, doz.	2 25
Harvest Queen		14 oz. Jar, Plain, doz.	4 75
Yes Ma'am Graham		Pint Jars, Plain, doz.	2 75
50s	2 20	Quart Jars, Plain, doz.	5 00
		1 Gal. Glass Jugs, Pla.	1 80
		5 Gal. Kegs, each	7 60
		3 1/2 oz. Jar, Stuff., doz.	1 35
		6 oz. Jar, Stuff., doz.	3 25
		9 1/2 oz. Jar, Stuff., doz.	3 75
		1 Gal. Jugs, Stuff., dz.	2 70

PARIS GREEN		PEANUT BUTTER	
1/2s	34		
1s	32		
2s and 5s	30		

Lee & Cady Brands			
American Eagle			
Home Baker			

FRUIT CANS			
F. O. B. Grand Rapids			
Half pint	7 50		
One pint	7 75		
One quart	9 10		
Half gallon	12 15		

Ideal Glass Top			
Half pint	9 00		
One pint	9 50		
One quart	11 15		
Half gallon	15 40		

GELATINE			
Jell-O, 3 doz.	2 85		
Minute, 3 doz.	4 05		
Plymouth, White	1 55		
Quaker, 3 doz.	2 25		

JELLY AND PRESERVES			
Pure, 30 lb. pails	3 30		
Imitation, 30 lb. pails	1 85		
Pure, 6 oz., Asst., doz.	90		
Pure Pres., 16 oz., dz.	2 40		

JELLY GLASSES			
8 oz., per doz.	36		

OLEOMARGARINE			
Van Westenbrugge Brands			
Carload Distributor			

Nucoa			
Nucoa, 1 lb.	17		
Holiday, 1 lb.	12 1/2		

Wilson & Co.'s Brands			
Certified	20		
Nut	13		
Special Roll	17		

MATCHES			
Diamond, 144 box	4 25		
Searchlight, 144 box	4 25		
Ohio Red Label, 144 bx	4 20		
Ohio Blue Tip, 144 box	5 00		
Ohio Blue Tip, 720-1c	4 00		
*Reliable, 144	3 15		
*Federal, 144	3 95		

Safety Matches			
Quaker, 5 doz. case	4 25		

MULLER'S PRODUCTS			
Macaroni, 9 oz.	2 20		
Spaghettini, 9 oz.	2 20		
Elbow Macaroni, 9 oz.	2 20		
Egg Noodles, 6 oz.	2 20		
Egg Vermicelli, 6 oz.	2 20		
Egg Alphabets, 6 oz.	2 20		
Egg A-B-Cs 48 pkgs.	1 80		

NUTS—Whole			
Almonds, Tarragona	19		
Brail, Large	23		
Fancy Mixed	22		
Filberts, Sicily	20		
Peanuts, Vir. Roasted	11		
Peanuts, Jumbo, std.	13		

Dill Pickles Bulk			
5 Gal., 200	5 25		
16 Gal., 650	11 25		
45 Gal., 1300	30 00		

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

PLAYING CARDS			
Battle Axe, per doz.	2 65		
Torpedo, per doz.	2 50		

POTASH			
Babbitt's, 2 doz.	2 75		

FRESH MEATS			
Beef			
Top Steers & Heif.	19		
Good Steers & Hf.	15 1/2 @ 17		
Med. Steers & Heif.	13		
Com. Steers & Heif.	11		

Veal			
Top	15		
Good	13		
Medium	11		

Lamb			
Spring Lamb	18		
Good	16		
Medium	14		
Poor	10		

Mutton			
Good	12		
Medium	11		
Poor	10		

Pork			
Loin, med.	13		
Butts	13 1/2		
Shoulders	11 1/2		
Spareribs	10		
Neck bones	05		
Trimnings	08		

PROVISIONS			
Barreled Pork	25 00@28 00		
Clear Barreled	25 00@29 00		
Short Cut Clear	25 00@29 00		

Dry Salt Meats			
D S Bellies	18-20@18-17		

Lard			
Pure in tierces	9 1/2		
60 lb. tubs	advance 1 1/2		
50 lb. tubs	advance 1 1/2		
20 lb. pails	advance 1 1/2		
10 lb. pails	advance 1 1/2		
5 lb. pails	advance 1 1/2		
3 lb. pails	advance 1 1/2		
Compound tierces	11 1/2		
Compound, tubs	12		

Sausages			
Bologna	16		
Liver	18		
Frankfort	20		
Pork	31		
Veal	19		
Tongue, Jellied	35		
Headcheese	18		

Smoked Meats			
Hams, Cer. 14-16 lb.	@22		
Hams, Cert., Skinned	@21		
16-18 lb.	@21		
Ham, dried beef	@33		
Knuckles	@17 1/2		
California Hams	@17 1/2		
Picnic Bolled	@25		
Hams	20 @25		
Boiled Hams	@34		
Mixed Hams	@16		
Bacon 4/6 Cert.	24 @28		

Beef			
Boneless, rump	28 00@36 00		
Rump, new	29 00@35 00		

Liver			
Beef	16		
Calf	55		
Pork	10		

RICE			
Fancy Blue Rose	5 10		
Fancy Head	07		

RUSKS			
Dutch Tea Rusk Co.			
Brand			
36 rolls, per case	4 25		
18 rolls, per case	2 25		
12 rolls, per case	1 50		
12 cartons, per case	1 70		
18 cartons, per case	2 55		
36 cartons, per case	5 00		

SALERATUS			
Arm and Hammer	3 75		

SAL SODA			
Granulated, 60 lbs. cs.	1 35		
Granulated, 18-2 1/2 lb.	1 00		

COD FISH			
Middles	20		
Tablets, 1/2 lb. Pure	19 1/2		
doz.	1 40		
Wood boxes, Pure	30		
Whole Cod	11 1/2		

HERRING			
Holland Herring			
Mixed, Kegs	95		
Mixed, half bbls.	11 35		
Mixed, bbls			
Milkers, Kegs	1 05		
Milkers, half bbls.	12 50		
Milkers, bbls.	22 25		

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

Mackeral			
Tubs, 60 Count, fy. fat	6 00		
Pails, 10 lb. Fancy fat	1 50		

White Fish			
Med. Fancy, 100 lb.	13 00		
Milkers, bbls.	18 50		
K K K Norway	19 50		
8 lb. pails	1 40		
Cut Lunch	1 50		
Boned, 10 lb. boxes	16		

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

STOVE POLISH			
Blackne, per doz.	1 35		
Black Silk Liquid, dz.	1 35		
Black Silk Paste, doz.	1 25		
Enameline Paste, doz.	1 35		
Enameline Liquid, dz.	1 35		
E. Z. Liquid, per doz.	1 40		
Radium, per doz.	1 35		
Rising Sun, per doz.	1 35		
654 Stove Enamel, dz.	2 80		
Vulcanol, No. 5, doz.	95		
Vulcanol, No. 10, doz.	1 35		
Stovoll, per doz.	3 00		

SALT			
F. O. G. Grand Rapids			
Colonial, 24, 2 lb.	85		
Colonial, 30-1 1/2	1 10		
Colonial, Iodized, 24-2	1 35		
Med. No. 1 Bbls.	2 85		
Med. No. 1, 100 lb. bk.	95		
Farmer Spec., 70 lb.	1 00		
Packers Meat, 50 lb.	65		
Crushed Rock for ice			
cream, 100 lb., each	85		
Butter Salt, 280 lb. bbl.	24		
Block, 50 lb.	40		
Baker Salt, 280 lb. bbl.	4 10		
14, 10 lb., per bale	1 90		
50, 3 lb., per bale	2 30		
28 lb. bags, Table	37		
Old Hickory, Smoked,			
6-10 lb.	4 50		

Pure Ground in Bulk			
Allspice, Jamaica	@40		
Cloves, Zanzibar	@53		
Cassia, Canton	@53		
Cassia, 5c pkg., doz.	@40		
Ginger, African	@19		
Ginger, Cochir	@40		
Mace, Penang	1 39		
Mixed, No. 1	@32		
Mixed, 5c pkgs., doz.	@45		
Nutmegs, 70@90	@59		
Nutmegs, 105-110	@50		
Pepper, Black	26		

Seasoning			
Chili Powder, 15c	1 35		
Celery Salt, 3 oz.	95		
Sage, 2 oz.	90		
Onion Salt	1 35		
Garlic	1 35		
Ponelly, 3 1/2 oz.	3 25		
Kitchen Bouquet	4 50		
Laurel Leaves	20		
Marjoram, 1 oz.	90		
Savory, 1 oz.	90		
Thyme, 1 oz.	90		
Tumeric, 2 1/2 oz.	90		

STARCH			
Corn			
Kingsford, 40 lbs.	11 1/2		
Powdered, bags	4 50		
Argo, 48, 1 lb. pkgs.	3 60		
Argo, 3 1/2 lb. pkgs.	2 97		
Silver Gloss, 18, 1s	11 1/2		
Elastic, 64 pkgs.	5 35		
Tiger, 48-1	3 30		
Tiger, 50 lbs.	06		

SYRUP			
Blue Karo, No. 1 1/2	2 69		
Blue Karo, No. 5, 1 dz.	3 73		
Blue Karo, No. 10	3 53		
Red Karo, No. 1 1/2	2 90		
Red Karo, No. 5, 1 dz.	4 04		
Red Karo, No. 10	3 84		

SALT			
F. O. G. Grand Rapids			
Colonial, 24, 2 lb. ----	8		

RELIEF FOR THE TAXPAYER.

Little Hope Until We Dispose of the Chauvinists.

Much is being written in the daily press now days concerning our taxes, especially those relating to our schools and educational system. In all the discussions taking place the individual taxpayer seems to be left out of the picture probably due to the fact that most of the arguments pro and con are carried on by either politicians or educators. With the idea in mind that the viewpoint of the small business man and taxpayer might be a refreshing novelty, in view of the scarcity of publicity put out by and for the benefit of the small business man and taxpayer, I am taking the liberty of submitting what to my mind could be done if our present State officials are truly anxious to reduce the burden of taxation. Since I have been reading the Tradesman for many years I have come to look to you for much of the progressive and advanced ideas from which spring the ever increasing tide of indignation and resentment against our present system of political and educational government.

In discussing educational matters I admit the educator is best qualified to handle the subject. By the same token no one is better qualified to discuss taxation than the taxpayer. He is the one who makes it possible for the educator to try out many of the expensive ideas with which our education system is burdened. Without the taxpayer the educator would soon find himself without visible means of support, therefore it would seem discretion, combined with silence, would be the policy of the educator in all matters of taxation. The more our educators go beyond the sphere of education the greater becomes the resentment of the taxpayer.

During the past fifteen years a condition has developed which threatens to overwhelm our school system and bring disaster to the entire Nation. I refer to over education. No one denies the right of every boy and girl to an adequate education at the expense of the taxpayers. By adequate I mean a term in school long enough to put the child through all the grades up to and including our high schools. When this has been accomplished I contend the taxpayers have done their full duty and should be relieved of any further obligations to the child if the child wishes to continue its education. No doubt many will contend this idea is rank radicalism, but from the standpoint of the taxpayer which I am using it would make a vast difference in the tax bill if the idea was adopted. In fact, the adoption of this idea would completely revamp our school system and exert a great influence on the Nation as a whole since it would tend to prevent the education of enormous numbers who are not mentally qualified to absorb higher education and put them to work in productive lines, one of our greatest needs to-day. Under this system only the most ambitious, industrious and resourceful individuals would attempt to reach the top. Our professions would not be overcrowded and demoralized as at present. The general intellectual level of the Nation

would be raised considerably higher than it now is.

At this point some one might ask, what would become of our colleges and universities now owned and operated by the State if restrictions were placed on education? There are several answers to this question. The first and most evident answer possible from the standpoint of the taxpayer would be to make each institution self-supporting. If and when all possible means to make educational institutions self-supporting have been tried and exhausted without results, the next move, if we are to look at our educational problem strictly from a business standpoint, as it should be, is to liquidate the institutions or for the State to turn them over to some one for private operation. Under private ownership and freed of taxation our present state educational institutions would undoubtedly pay the operators dividends, since there would be no original investment or purchase price involved (more rank radicalism). All other things being as they are this year, if this system was in force, our taxes for 1931 would be delightfully lower and a pleasure to pay. There is a growing doubt in the minds of many of our taxpayers relative to the good done by our institutions of higher learning. It has long been suspected that conditions were not as good as they might be. It appears the student body, with the assistance of individuals actuated entirely by monetary motives developed in the past ten years, under the sponsorship of misguided but well meaning people, have created a situation demanding the most drastic and far sweeping investigation possible. Whether or not any results come from this investigation remains to be seen. However, we should not allow ourselves to become unduly optimistic at this time. Investigations have been held before and the results obtained have never been more than temporary. We should not forget human nature cannot be changed by legislation, nor can morality be legislated forcibly into an unwilling people.

That some of our prominent educators are aware all is not right with our educational system and have given it much thought is shown every now and then by what we read in the press. Some of these men are genuinely worried with the trend of events succeeding each other with dazzling speed. Serious questions are being asked, not the least of which is, what is becoming of our young people? What will the college boy and girl now in the midst of this highly organized but loosely conducted system do when the time comes they must depend entirely upon themselves to pull them through? According to Albert Edward Wiggam, American intelligence, as represented by our colleges, seems to be on the decline, continuing he says: There are three world possibilities which lie ahead of civilized man. One is that he will take the instrument which science has placed at his command and destroy civilization. Another is that he will continue to go through a lot of political muddling as he is going through now, with hell always waiting to break loose. The third is that he may finally decide to apply human intelligence to hu-

man affairs. We have four types of men who cannot help things under present conditions. One is the professional optimist or pessimist. Both of them live in a world made up mostly of fanciful wishes. They are not of much use to the world at present, because they do not live in it. Another one who is of little help is the ever present conservative who believes nothing should be done for the first time, as it has never been done before. The last of the quartet is the radical who believes nothing should be done except for the first time and is convinced his cure all is the only thing that will remedy conditions. What we need to-day, according to Mr. Wiggam, is the same mental process which is used to repair an automobile, knowledge and hard work, both of which are more or less strangers in the present scheme of education.

In conclusion, I would say there is little hope of any worthwhile relief for the taxpayer until we find a way to dispose of the political, governmental, and educational chauvinists infesting this Nation to-day.

A. C. Martin.

St. Johns, Mich.

Late Business News From Ohio.

Cincinnati — James P. Orr, newly elected president of the United States Shoe Co., will continue to be actively connected with the Potter Shoe Co., serving as president of both concerns. Mr. Orr is a former president of the N. S. R. A. and one of the outstanding retail shoe men of the country.

Columbus—Forty years in the retail shoe business is the record of John J. Baird of Columbus, who served two terms as president of the National Shoe Retailers' Association and a director of the Ohio Valley Retail Shoe Dealers' Association for eight years and its president for one year. Mr. Baird was associated with the Pitts Shoe Co. for thirty-six years, a greater part of the time in the capacity of manager. Four years ago Hanan & Son took over the business, and more recently the store has been divided into two departments. The men's department is housed on the second floor of the John P. Pumphrey Co., clothiers, and the woman's department in the Grace Goyle Shop, a women's specialty store. Mr. Baird continues as manager of both departments.

Findlay—Schedules filed in U. S. District Court at Toledo, where an involuntary petition in bankruptcy had been filed against J. J. Prager Co., men's furnishings, list liabilities of \$11,555 and assets of \$3,900. A petition was filed to stay adjudication and for reference to a referee for consideration of a proposed offer of composition. This petition was granted. The offer is for 15 per cent. payment in cash and 5 per cent. in two months and 5 per cent. in four months after date of confirmation of the composition. Charles Rother, of Toledo, was appointed custodian receiver the date the petition was filed.

Cleveland—Dart G. Peterson, haberdashery and cigar, has filed a voluntary petition in bankruptcy in the U. S. District Court here, listing liabilities of \$9,345 and assets of \$1,577.

Fremont—Schedules filed in U. S. District Court, at Toledo, where an involuntary petition in bankruptcy had been filed against Farm & Home Co., mail order and retail department store, list liabilities of \$110,609 and assets on hand of \$43,712. The schedules were executed by Paul E. Spieldenner, receiver appointed by the State Court in the receivership action pending there at the time the voluntary petition was filed. Assets consist of real estate, \$25,000; cash on hand, \$9,042; stock of merchandise at sales building, \$2,400; four trucks and autos, \$465; fixtures, \$1,000; display building, \$150; accounts receivable, \$5,654.

Louisville—Isaac O. Stoner, 55 a shoe merchant, died suddenly at his home here. For the past fifteen years he had been engaged in the retail shoe business here. He leaves a widow and one daughter.

Uhrichsville—Al Schwartz, of this city, has purchased the stock of women's wear of Pearl L. Hayward.

Proceedings of the Grand Rapids Bankruptcy Court.

(Continued from page 23)

schedules, reference and adjudication in the matter of John H. Wyatt, Bankrupt No. 4404. The bankrupt is a resident of Grand Rapids. The schedule shows assets of \$335 of which the full amount is claimed as exempt, with liabilities of \$24,398.65. The court has written for funds and upon receipt of same the first meeting of creditors will be called. The list of creditors of said bankrupt is as follows: The bankrupt's creditors are practically the same as the preceding list, except the following: Houseman & Jones, Grand Rapids \$22.50 Mills & Healy, Grand Rapids 36.72 Geo. Connor & Sons, Grand Rapids 36.75 Mich. Bell Tel. Co., Grand Rapids 3.30 P. Steketee & Sons, Grand Rapids 3.37 Consumers Power Co., Grand Rapids 3.50 Leonard J. Kik, Grand Rapids 725.00 Edward Luhman, Muskegon 750.00 R. L. Wyatt, Tustin 665.00

In the matter of Charles H. Moore, individually and doing business as City Awning Co., Bankrupt No. 4129, the trustee has filed his final report and account, and a final meeting of creditors was held Feb. 13. There were no appearances except that of one creditor and the trustee. The trustee's final report and account was approved and allowed. Claims were proved and allowed. No dividends were paid. Expenses were ordered paid, as far as funds would permit. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

Feb. 20. We have to-day received the schedules, reference and adjudication in the matter of John Spitters, Bankrupt No. 4405. The bankrupt is a resident of Kalamazoo, and his occupation is that of a carpenter. The schedule shows assets of \$449 of which \$405 is claimed as exempt, with liabilities of \$2,082.80. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Feb. 21. We have to-day received the schedules, reference and adjudication in the matter of Jacob H. Sikkenga and Abram O. Sikkenga individually and as copartners doing business as Sikkenga Bros., Bankrupt No. 4406. The bankrupts are located at Kalamazoo. The schedule shows assets of \$192 with liabilities of \$1,110.46. The court has written for funds and upon receipt of same the first meeting of creditors will be called. The list of creditors of said bankrupt is as follows:

City of Kalamazoo	\$185.11
C. G. Bard, Kalamazoo	1.69
Edwards & Chamberlin Hardware Co., Kalamazoo	86.58
Kal. Gazette, Kalamazoo	44.37
First National Bank, Kalamazoo	400.00
Casper Hass, Kalamazoo	8.56
W. C. Hopson Co., Grand Rapids	67.28
Mihlam Mercantile Agency, Kala.	28.50
Glass Service Co., Kalamazoo	7.50
Van Bochove Lbr. Co., Kalamazoo	10.55
So. S. Lumber Co., Kalamazoo	86.60
Lumbermen's Credit & Warehouse Co., Kalamazoo	126.00
Franklin Paint Co., Cleveland	27.50

Feb. 21. We have to-day received the schedules, reference and adjudication in the matter of Charles Schall, Bankrupt No. 4407. The bankrupt is a resident of Muskegon, and his occupation is that of a laborer. The schedule shows assets of none with liabilities of \$489.20. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

INDEPENDENT VS. CHAIN.

(Continued from page 17)

merce Committee of the House points out in one of its reports (See address of the Hon. Clyde Kelly, Congressional Record, Jan. 18, 1929) that chain stores offer standard goods of a nationally advertised brand at prices which represent cost, or, in some cases, less than cost," for the purpose of attracting customers, and make up their loss on this standard article by greater profits on staple goods on which there are no standard or advertised prices, so that the customer is not advised as to a fair price," for

As a chain store representative revealed before a Congressional Committee, his organization made a profit of 52 per cent. from their own brand of baking powder.—Frank Farrington, "Meting Chain Store Competition."

The Hon. Clyde Kelly, Congressman from Pennsylvania, points out that standard trade-marked articles are used as a bait to delude innocent purchasers. "The standard article is slashed below the actual cost and dangled beneath the customer's eye, and something just as good is urged. Unnamed, blind articles are sold and the 'full price' taken out of the customer's pocket . . . Saving a few cents through a bargain rate on standard goods is of no value when dollars are taken from the consumers through excessive prices on unknown goods."—Congressional Record, Jan. 18, 1929.

There is no fundamental difference between the price of goods sold by chain stores and the price of goods of the same quality sold by independent stores, for

Professor R. S. Alexander of Columbia University, in "A Study in Retail Grocery Prices," sets forth the results of an investigation in ten districts of New York of the average prices for 50 grocery commodities of known quality in 721 independent stores and 301 chain stores. The independent stores were shown to have an advantage of 69 cents on the basis of the average price. This means that the average price of these 50 products in the chain stores covered by the survey is 4.6 cents on the dollar higher than the average price of the same products in the independent stores covered. On the basis of average percentage of prices, Dr. Alexander found that chains enjoy the slight advantage in prices of but 2.64 per cent., and that in cases of articles of high unit value this advantage is materially reduced. This is quite different from the 13 per cent. to 15 per cent. advantage claimed by chain stores.

Refutation: M. L. Toulme, Secretary of the National Wholesale Grocers Association, points out that the prices of chain foods cannot be compared fairly with those published by the Bureau of Labor, because statistics of this bureau are taken from only a few retail grocers and do not take into account the quality of the food commodities.—N. Y. Times, March 16, 1930.

Whatever price advantages may exist in favor of chain stores are offset by the fact that they do not give the consumer the benefits of delivery and credit service, for

As Paul H. Nystrom says, "the public must pay for what it gets and it

gets just about what it pays for. If the public is willing to do without credits, delivery, unusual hours . . . the savings from the elimination of these services may be had in the form of reduced retail prices in reduced service stores. Carrying the formula to its logical but ridiculous extreme it might even be proposed that if the public, or any particular portion of it, should care to produce its own goods at home, it could save not only the costs of distribution, but also the costs of production as well."—Pamphlet distributed by U. S. Chamber of Commerce, 1930.

How To Keep Old Debts From Being Outlawed.

(Continued from page 21)

telephones in the office so that someone can listen in with you on the conversation and prove what the debtor said.

Care should be exercised not to accept a promise to pay by an attorney who represents the debtor unless you see the debtor's authority in writing, because an attorney cannot bind his client unless there is evidence of a general authority or a special authority to make such a promise, because of the well-known principle of law that an agent cannot bind his principal.

Where there are several joint debtors, the statute is not revived, nor is the running of the statute suspended, by the promise of one of several joint debtors, for such a promise cannot be used against the others.

If the debtor dies, it is well not to consider the account as lost, because there may be a provision in his will that all just debts be paid, which is construed as sufficient in most states to prevent the bar of the statute.

If you are dealing with a debtor who is familiar with the statute of limitations, you should be careful about a verbal promise made by him not to plead the statute in case a debt becomes outlawed, because this is not sufficient either as a new promise, or as an acknowledgment of indebtedness. You should get the debtor to put it in writing; otherwise, it has no value.

If a person leaves the jurisdiction and goes out of the state, his absence or non-residence stops the statute from running. So, also, if the debtor is concealed within the state and cannot be found that also stops the statute from running.

Most meat merchants are not inclined to sue a debtor before the statute of limitations has expired, because they think he is not worth a judgment, and they do not want to incur the additional cost and expense. But later the debtor may make money. He may even get rich, or he may fall heir to money, and then it is too late. The best rule to follow, therefore, if you cannot get a part payment, a note or a promise to pay in writing, is to reduce a claim to a judgment, for then there are more chances to collect it over a longer period of time, and you always have the whip-hand over the debtor.

If, however, the statute has run or is liable to run and suit has not been filed, every effort should be made to get a dollar payment, or a promissory note, or a letter from the debtor prom-

ising to pay the account, because every promise to pay a debt which is barred by the statute of limitations, must be in writing and signed by the debtor. If you can get the debtor, therefore, to write you a letter promising payment that is enough.

Where a debtor is willing to sign the following words, typewritten below an account, which is presented to him for payment: "The above statement is correct and I owe the balance as shown due above," that is enough of a promise in writing to take the case out of the statute of limitations, because in subscribing to the acknowledgment of the correctness of the account and by stating the amount due, the debtor's acknowledgment constitutes a new promise sufficient to remove the bar of the statute.

So, also, a letter written to the debtor asking him for payment on account, stating the amount and asking him to return the letter with a checkmark opposite any one of the following is sufficient, if he signs it, viz.:

- ☐ I enclose \$1 on account, and I expect to pay the balance, or at least a part, thereof, on or before -----, 1931.
- ☐ I acknowledge the above debt as justly due, but regret that I am unable to pay it at this time. I hope, however, to make payment on or before -----, 1931.
- ☐ The above statement is correct, and I owe the amount shown, but am unable to pay at this time. I will try to make some payment on or before -----, 1931.

Fred E. Kunkel.

Some Contrasts Between Italian and French Methods.

(Continued from page 20)

way. Only after diligent search and many trials did we find a fairly clean —no, not that, but less dirty—latteria where we could get butter that was eatable. It was a mystery to us why Italians bought butter at all.

Italians simply do not understand dirt at all. More details later to show this—of farms and farmhouses and other points. Their lives belie the germ theory completely, else there would be no live Italians.

It is, therefore, a great happiness to get into France. Here the shops are spic-and-span; the food handlers are dressed in white aprons that are still white; food is displayed in appetizing array. Butter can be bought in Nice for several days' use and found usable during that time. This means something, too, when you remember that all continental butter is unsalted—called "sweet," which in Italy is a misnomer—therefore hard to keep fresh tasting.

Here are plenty of delicatessen shops filled with things to tempt the most jaded appetite and priced at ridiculous-

ly low prices—in most instances. Enough gorgonzola cheese for several meals for two, for example, costs 6c. Milk is about 10c per quart, delivered at the door. Pate de fois gras is sold in large "sausages," sliced like boiled ham, at a cost no greater than boiled ham which, hereabouts, is much less than with us. And here, after more than 90 days of barren living, we find real English bacon. It is lean, not tender fat as with us; but it is sweet and delicious. Oh, boy Oh, joy.

Paul Findlay.

Plan Period Designs in Glassware.

Responding to the demand for period styles in all types of house furnishings, manufacturers of popular-price glassware are planning to bring out a number of new patterns in the more popular period patterns. Georgian, Early American and Colonial are the three types expected to be pushed. To date topaz glassware outsells any other color in the table glassware lines. Rock crystal is next in popularity, according to selling agents. A number of buyers are in the market for March sales merchandise, but orders have been limited.

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—Suburban bakery, grocery. Large corner lot. All improvements. Newly built. Apartment above. Everything \$12,000. Battle Creek. Address No. 383 c/o Michigan Tradesman. 383

FOR SALE—GROCERY AND MARKET—DOING \$35,000 per year, mostly cash. Modern equipment. \$5,200. C. M. Hauser, New Carlisle, Indiana. 384

Hotel in Western Michigan resort city desires middle-aged clerk, good personality, able to invest about \$5,000. Moderate salary. Address No. 385, c/o Michigan Tradesman. 385

Wanted—A good, paying grocery in Cadillac, Petoskey or some other good town in Northern Michigan. Address No. 379, c/o Michigan Tradesman. 379

I HAVE \$2,500.00 CASH AS FIRST payment on dry goods and grocery store in a good farming town in Western Michigan. Particulars, please. Address No. 381, c/o Michigan Tradesman. 381

FOR SALE—Old established grocery and meat business in Muskegon. Doing good business. Always a money maker. Has been in same family thirty years. Owner is deceased and heirs wish to dispose of same. Will sell or rent building separately. John Kolkema, 140 Apple Ave., Muskegon, Michigan. 382

A \$500 MONTH PROFIT—I offer old established CAFE-SODA-CONFECTIONERY; best location, opposite theater, live town 3,000. Cheap rent, long lease. No competition. Actually doing over \$50 a day, clearing over \$500 month. Best equipment, large stock. Golden opportunity for some one. Disagreement reason this ½ value offer. Quick buyer for \$5,000, with \$3,000 cash, balance out of profits. E. R. Steele, Knox, Indiana. 374

NEW REFRIGERATORS, 16 to 18 cubic feet capacity, equipped for either ice or electric refrigeration. Porcelain lined, cork insulated. 16 cubic foot box, \$70. We took over the entire stock of the Challenge Refrigerator Co. of Grand Haven and have only 22 of these big boxes left for disposal. COLUMBIAN'S WAREHOUSE FURNITURE COMPANY, Logan Street and Ionia Avenue, Grand Rapids, Mich. Phone 94-278. 375

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DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

Clay R. Pollan, who has been advertising manager of Crowley, Milner & Co., for several years, has been made advertising and sales promotion manager of this firm. In addition to his present duties, Mr. Pollan will take over the direction of sales promotion activities formerly in the charge of G. Scott Hughes, recently resigned as noted. Mr. Pollan has been connected with the Crowley, Milner advertising department for five years, first as assistant to H. P. Hildreth and as advertising manager since the resignation of Mr. Hildreth. Prior to that he was connected with Gimbel's, Pittsburgh.

G. Scott Hughes, sales promotion manager for Crowley Milner & Co., has resigned to join George Harrison Phelps, advertising agency, also of this city. Mr. Hughes was formerly advertising and sales manager of Frank & Seder here, and prior to that was advertising manager for the J. L. Hudson Co. His successor will not be appointed for the present, it is stated.

Involuntary bankruptcy proceedings have been filed in the U. S. District Court here against Louis Jacobs, doing business as Wise & Jacobs, dealers in trunks and bags.

With its Grand Rapids plant virtually ready, the De Vaux-Hall Motors Corporation will get into production on its new popular priced six the first week in March. Announcement to this effect is made here following the selection of representatives in most of the large territories in the East and Middle West. Officials of the company who have spent the last seven weeks attending motor shows in various parts of the country express themselves as fully satisfied with the acceptance of the new car by both the trade and the public.

While all three of the midget cars, the Austin, Martin and Littlemac, have passed up Detroit as headquarters, the motor capital is interested in them. Word received here this week has it that the Martin will be put on a production schedule of 100 cars a day in March and that shipments to the company's 1,500 dealers will begin in earnest to get the car launched coincident with the arrival of Spring. Especial interest has been evoked here by the intention to offer the Martin in two versions, a standard coupe to list at \$250 and a de luxe convertible model at \$350.

Detroit's occupation with launching the 1931 lines of new cars has prevented it from showing more than passing interest in the new models scheduled for Spring. It has not forgotten that Peerless has definitely announced its intention of invading the higher cylinder field; nor that Jordan's new creations were slated for the late Winter or early Spring months.

Rumors have been scarce around Detroit since the first of the year. The appearance of the 1931 lines, and the recommendation of the National Automobile Chamber of Commerce for uniform new model announcement dates, halted the customary deluge of guesses and reports. Now, however, the story is heard that one of the most unusual

passenger cars is to switch to a twelve cylinder or sixteen cylinder engine. Officially, it is greeted with cold silence.

One of the current musings upon milestones passed by the industry relates to December registration figures. That month was the first in the history of motor cars in which a six led the sales list. Chevrolet accomplished the trick with its 31,609 to Ford's 29,651. If commercial vehicle registrations are included, however, Ford leads its rival 38,693 to 37,016.

January sales reports so far received show an increase of approximately 41 per cent. over December and 35 per cent. over the average increase for the past five years. Together with a general acceleration of orders from all parts of the country, the figures enhance the feeling of optimism which has existed since the first of the year. One large manufacturer who has increased February production 50 per cent. over the original estimate for the month declares it will no more than fill current orders.

Gabby Gleanings From Grand Rapids.

W. A. Gilleland, who made a heroic attempt to establish a wholesale grocery establishment at this market under the name of the Western Michigan Grocer Co., has abandoned the undertaking because of lack of financial backing. He has entered into a contract arrangement with the Kroger Grocer & Baking Co. and enters upon the duties of his new position March 2. For the present he will be located at Cincinnati.

Grand Rapids Council No. 131, United Commercial Travelers of America will hold their twenty-ninth annual banquet and ball in the Masonic Temple, the evening of March 7. This location has several advantages, and the building is especially adapted for events of this kind. The Committee has made plans for an elaborate party, employing two orchestras, two soloists, a reader and other interesting features. The address of the evening will be delivered by Rev. Jas. W. Hailwood, pastor of All Souls church. This event is looked forward to from one year to the next by many of the members, to whom it is an annual reunion. Gerald J. Wagner, well-known engineer, is the chairman of Committee.

The Salesmen's Club of Grand Rapids has launched a new objective. It proposes to raise a sum of money to be used in purchasing milk for undernourished children and text books for students who require assistance in financing their school year. This work is undertaken in full co-operation with school officials and teachers. To raise the money to be expected, a series of benefit card parties will be held. The first one will be held at the home of Mr. and Mrs. John B. Olney, 1305 Sherman street, the evening of Feb. 28, 1931. The public is cordially invited to attend these parties and participate in the work in behalf of the future citizens of our city.

Maurice Dark (M. J. Dark & Son) is happy over the advent of a little girl who tips the beam at 9½ pounds, which increases his inventory of children to two girls and two boys. Both

mother and child are doing well at St. Mary's hospital.

Late Business News From Ohio.

Cleveland—The England Millinery, Inc., list assets of \$4,300 and liabilities of \$4,465. There are ninety-six creditors with unsecured claims.

Cleveland—The trustee of the Ames Co., Inc., department store, 240 Euclid avenue, has received an offer of \$3,500 in full settlement of certain litigation in the U. S. District Court at Detroit, against the Louis Ostrov Shoe Co., in connection with an alleged preference. The matter will be heard in the offices of referees Geo. A. Marston and Paul King, suite 648, of Buhl building, 535 Griswold street, Detroit, on March 2 at 1 p. m.

Cleveland—Harry D. Cram has been elected president of the William Bingham Co., Cleveland, wholesale hardware distributors. He succeeds H. L. Thompson, Toledo, who becomes chairman of the executive committee. Mr. Cram has been the active head of the company as vice-president and general manager.

Oxford—Albert M. Silverman, trading as the Economy Clothes Shop, 37 West High street, has filed a voluntary petition in bankruptcy, listing assets of \$900 and liabilities of \$9,416.

Cleveland—Wm. B. Gottlieb, also known as Ben Gottlieb, has filed a voluntary petition in bankruptcy in the U. S. District Court here, listing liabilities of \$2,550 and assets of \$800.

Toledo—Elsas Apparel Co., women's ready to wear, has filed a voluntary petition in bankruptcy in the U. S. District Court here.

Cleveland—John L. Smith was honored Feb. 18 at the Hotel Cleveland, Ohio, by the George Worthington Co., Cleveland, wholesale hardware distributors, in recognition of his fifty years of service to the company. Officers, directors and department heads of the organization attended a luncheon, following which Mr. Smith was presented with a gold watch. Mr. Smith, who joined the company at the age of 25, has had charge of checking hardware invoices and pricing orders for the entire period of fifty years.

Rounded Out Fifty Years as a Merchant.

August Loeffler, Wyandotte merchant, celebrated, Saturday, the fiftieth anniversary of the founding of his

business. He is the only Wyandotte merchant so far as he can learn, who has been in business continuously for fifty years.

Left an orphan with one brother and four sisters to help support when he was 10 years old, Mr. Loeffler's first job was in the old Wyandotte Rolling Mill at 75 cents a day. After two years there he spent two years in a drug store, another two years in a grocery, all in Wyandotte, then six in a dry goods store in Detroit.

When he was 22, Mr. Loeffler had saved \$144. With this and credit established through his acquaintance with traveling salesmen, he opened a store two doors from his present store on Biddle avenue, Wyandotte. Two years later he removed to the corner of Eureka and Biddle, and remained there for eight years, when he erected the building he now occupies.

"When I went into business Biddle avenue was what the writers like to refer to as a sea of mud," Mr. Loeffler recalled. "When it rained horses and buggies could barely traverse this street. Wagons and rigs sank to their hubs.

"I was actually ashamed to live in a town that would permit such a street to exist. "I got every name on a petition to pave Biddle avenue from Eureka avenue to Oak street. A short time until it was paved throughout.

Mr. Loeffler's store served as a training school for more than half the merchants in Wyandotte in their youth. H. S. Amiot, former mayor and now proprietor of the downriver's largest cleaning establishment, worked for him for ten years.

Although he is now 72, Mr. Loeffler is an inveterate traveler. He has traveled around the world and is planning a trip to Alaska and another around the world.

Hides and Pelts.

Green, No. 1	03
Green, No. 2	02
Cured, No. 1	04
Cured, No. 2	03
Calfskin, Green, No. 1	08
Calfskin, Green, No. 2	06½
Calfskin, Cured, No. 1	09
Calfskin, Cured, No. 2	07½
Horse, No. 1	2.00
Horse, No. 2	1.00

Pelts.

Sheep	10@40
Shearlings	5@10

Tallow.

Prime	05½
No. 1	04
No. 2	03

Wool.

Unwashed, medium	@20
Unwashed, rejects	@15
Unwashed, fine	@15

First National Bank, Bay City, Mich.

As Receiver under appointment of U. S. Court, Eastern District of Michigan, is offering for sale,

ALL MERCHANDISE and FIXTURES and LEASEHOLD IMPROVEMENTS in TWENTY-ONE STORES OF PEARCE STORES COMPANY, all located in MICHIGAN.

Stocks comprising HOSIERY, UNDERWEAR, LINGERIE, SWEATERS, KNIT GOODS and WOMEN'S APPAREL.

Will consider individual and group bids.

Wire

FIRST NATIONAL BANK, BAY CITY, MICH.

(Receivers for Pearce Stores Co., Bay City, Mich.)