

MICHIGAN TRADESMAN

PUBLISHED WEEKLY TRADESMAN COMPANY, PUBLISHERS EST. 1883

Forty-eighth Year

GRAND RAPIDS, WEDNESDAY, MAY 20, 1931

Number 2487

Nobility

True worth is in being, not seeming—
 In doing, each day that goes by,
 Some little good—not in dreaming
 Of great things to do by and by.
 For whatever men say in their blindness,
 And in spite of the fancies of youth,
 There's nothing so kingly as kindness,
 And nothing so royal as truth.

We get back our mete as we measure—
 We cannot do wrong and feel right,
 Nor can we give pain and gain pleasure,
 For justice avenges each slight.
 The air for the wing of the sparrow,
 The bush for the robin and wren,
 But always the path that is narrow
 And straight, for the children of men.

'Tis not in the pages of story
 The heart of its ills to beguile,
 Though he that makes courtship to glory
 Gives all that he hath for her smile.
 For when from her heights he has won her,
 Alas! it is only to prove
 That nothing's so sacred as honor,
 And nothing so loyal as love!

We cannot make bargains for blisses,
 Nor catch them like fishes in nets;
 And sometimes the thing our life misses
 Helps more than the thing that it gets.
 For good lieth not in pursuing,
 Nor gaining of great or of small,
 But just in the doing, and doing
 As we would be done by, is all.

Through envy, through malice, through hating,
 Against the world, early or late,
 No jot of our courage abating—
 Our part is to work and to wait.
 And slight is the sting of his trouble
 Whose winnings are less than his worth;
 For he who is honest is noble,
 Whatever his fortunes or birth.

Alice Cary.

Why Sacrifice Profits?

It is not necessary when you stock and sell well-known merchandise on which the price has been established through years of consistent advertising.

In showing the price plainly on the package and in advertising

K C Baking Powder

Same price for over 40 years

25 ounces for 25¢

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

we have established the price—created a demand and **insured your profits.**

You can guarantee every can to give perfect satisfaction and agree to refund the full purchase price in which we will protect you.

*Millions of Pounds Used by Our
Government*

Announcement

We take pleasure in announcing to the public the appointment of

TED BOOTH

GRAND RAPIDS, MICHIGAN

as the Packard dealer for Grand Rapids and vicinity. Ted Booth is already widely known throughout the community. In experience and business repute he has met the exacting standards set by Packard for those merchants selected to sell and service Packard products.

Mr. Booth will offer for your inspection and consideration the latest Packard cars, and will maintain a thoroughly equipped service station manned by factory trained mechanics for the convenience of Packard owners.

On behalf of Mr. Booth we extend to all Packard owners and friends in this vicinity a cordial invitation to visit his sales rooms located at 245 Jefferson Avenue, S. E.

PACKARD MOTOR CAR COMPANY
DETROIT BRANCH

PACKARD

ASK THE MAN WHO OWNS ONE

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



GRAND RAPIDS
PUBLIC LIBRARY

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Forty-eighth Year

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Number 2487

MICHIGAN TRADESMAN E. A. Stowe, Editor

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

UNLIKE ANY OTHER PAPER. Frank, free and fearless for the good that we can do. Each issue complete in itself.

DEVOTED TO the best interests of business men.

SUBSCRIPTION RATES are as follows: \$3 per year, if paid strictly in advance. \$4 per year if not paid in advance. Canadian subscription, \$4.04 per year, payable invariably in advance. Sample copies 10 cents each. Extra copies of current issues, 10 cents; issues a month or more old, 15 cents; issues a year or more old, 25 cents; issues five years or more old 50 cents.

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

JAMES M. GOLDING
Detroit Representative
507 Kerr Bldg.

BAD DAY FOR THE CHAINS.

The decision of the United States Supreme Court, handed down Monday of this week, holding that discriminatory taxation against the chains is legal, "if the discrimination is founded upon a reasonable distinction," is so unusual and unexpected that it will be hailed with delight by independent merchants everywhere. The victory is based on a very narrow margin—five to four—but it is none the less a victory of great magnitude because it indicates very plainly that the highest tribunal in the land is apparently not hide bound in the idea that all taxation must be based on identical theories of fairness and justice. As the result of this sweeping decision other states will, undoubtedly, enact laws similar to the Indiana statute, which will make it impossible for chain organizations to enjoy the immunity from state taxation which they have previously maintained.

This decision is also significant as indicating the temper of the Supreme Court on the "divine right of law defiance" maintained by the chains from the beginning of the chain store era and gives good ground for the belief that the appeal of the Kentucky statute over the sales tax matter may result in an opinion favoring the tax. Final decision on this matter has been confidently expected for the past two months. If the Supreme Court places the seal of approval on the sales tax, the legislatures of America will be glutted with sales tax enactments during the next two years.

Disturbed By Supreme Court Decision.

The significance of the Supreme Court decision on the Indiana chain store tax case is disturbing to the chain store issues. The Indiana statute in itself comprises

small actual harm to chain units operating in that State, but the Supreme Court approval of the principle involved indicates another opening for political influence in the conduct of business corporations and is counter to the present trend of thought and hope concerning the Government in business. In effect the decision opens the way to discriminatory legislation by state governing bodies and the chain store organizations fear that the narrow or prejudiced operation of such powers by the local legislatures may result in radical and possibly prohibitive measures directed against themselves.

The Kentucky sales tax presents an example of a statute which already is considered insupportable by the grocery chains. Unless curbs of some sort can subsequently be arranged the chain corporations may find that competition with the independent merchandiser will be rendered difficult by those states which are governed by legislatures holding anti-chain sympathies.

Some Significant Trends of Trade.

General Foods sales and earnings in April showed improvement over those of April, 1930, according to President Chester, in spite of price reductions.

Food consumption in the United State during 1930 dropped about 4 per cent. under that of 1929, according to Department of Agriculture estimates, an indication that hard times affect the food trade in general. Largest decreases were recorded in meats, dairy products and sugar.

The Virginia graduated license tax applying to distributors was upheld last week by a statutory Federal court sitting in Richmond. The law requires a license from every distributing house, the cost of which is measured by the amount of goods passing out from such a house. The decision was in a suit by Great Atlantic & Pacific Tea seeking to enjoin state officials from collecting a license fee on this basis from the company's warehouse in Richmond serving 190 stores in North Carolina, West Virginia and Tennessee as well as Virginia. The company denied the right of the State to tax a distributing warehouse, part of a retail chain system, as a wholesale distributor. The court held that the warehouse, performed all the functions of a wholesaler, was properly subject to the same tax.

A slight upturn in agriculture is noted by Government observers. From present indications, although practically all prices will be low, the farmers of the country will spend many millions of dollars for necessary farm ma-

terials and equipment. Progress has been made in cutting costs, and slight encouragement comes with the report that Russia is far behind in grain sowing, which may mean that the Soviet government will have less grain for export than is planned.

Distribution of sales is being compiled by the Bureau of the Census for several hundred commodities, and a number have been released. These are in the form of charts accompanied by statistical data and are the first breakdown showing the movement of goods from the manufacturer. In discussing this phase of his work, Robert J. McFall, chief statistician for distribution, said that the releases on sales in this form are the result of a desire on the part of the Bureau to give the business men of the country the data they need in the most readily understandable form. "We are endeavoring to show as clearly as possible," Dr. McFall added, "through just what channels all important manufactured commodities go. In other reports the breakdown will be shown through wholesalers and retailers; but we will not always be able to carry the figures through on the same commodity items. And if business men find this form of information of value, we would like to know it, with the idea of collecting similar data from time to time in the future." Write the bureau, listing the kinds of goods you sell, and request the releases that affect your business.

Price cutting below cost, when it is done with the intent to suppress competition, has been condemned by the Federal Trade Commission on several occasions. The latest case, that of the Noma Electric Corporation, indicates that a similar procedure may be used to protect manufacturers in various lines at the present time. In its formal complaint the commission sets forth that there are a number of companies engaged in the manufacture and sale of non-extension Christmas tree lighting outfits, and it found that the respondent, with the intent, purpose and effect of hindering, suppressing and stifling competition, and of injuring and destroying the business of competitors, offered for sale in 1928 and sold non-extension Christmas tree lighting outfits for the price of 65 cents, and eight-light non-extension Christmas tree lighting outfit, equipped with Japanese carbon lamps, at 45 cents. The commission found these prices to be less than it cost the respondent to manufacture the respective tree lighting outfits and that the effect was to unduly hinder and suppress competition and tended to create a monopoly of the business by the respondent. In answer to the complaint the respondent expressed a desire to waive hearing on the charges, and refrained from contesting.

The end of the Louisville survey is in sight. The second part of the wholesale report, comprising data on the per capita food consumption, purchasing power and distribution of population, factors affecting retail operations and many other phases, is in the hands of the printer. Part III of the Report, covering commodity studies and operations of individual stores, will go to the editorial section in about a week and should be ready for distribution in about eight weeks.

Late U. C. T. Notes.

Kalamazoo Council, No. 156, announce that they expect to go after the Grand Council meeting of the U. C. T. for 1932. It is expected that Charles A. Blackwood, of Kalamazoo, will be elevated to the office of Grand Councilor of Michigan at the Grand Council session to be held in Owosso on June 4, 5 and 6 and consequently the holding of the State meeting in 1932 in his own town would be considered as an especial honor to him.

J. Harvey Mann, who has been in the hospital for some time, has been removed to his home, 805 Madison avenue, where he is convalescing and awaiting the time when he will be able to get back on the job.

Clarence C. Myers and wife spent Sunday and Monday in this city. Clarence says the more he travels in other states, the better he likes Michigan.

Homer R. Bradfield, Secretary-Treasurer of No. 131, motored to Detroit for the week end in order to give his newly-arrived grandson the once over. Homer reports that the new addition to the family is doing fine and takes his rations regularly and with much gusto.

The regular monthly meeting of Grand Rapids Council will be held as usual in the Moose Temple, on Saturday June 6 at 8 o'clock p. m.

The annual picnic of the Salesmen's Club will be held at Morrison Lake Gardens, just off M-16, on June 14. A fine chicken dinner will be served and prizes awarded, some on the dinner tickets and some on the different sports and games. The committees in charge are arranging for some handicap golf games and other sports and games, so that both young and old (if any) may participate.

If you intend to work, you may find a place where you can do more or better work, but you will never find a better time to start in than right where you are now.

The manager doesn't warn you when he is sizing you up for a better job.

To win a man's confidence you must not have any mental reservations.

CONSTITUTION AND BY-LAWS

Of Retail Grocers and Meat Dealers Association.

Article I—Name.

Sec. 1. This Association shall be known as the Retail Grocers and Meat Dealers of Michigan.

Article II—Objects.

Sec. 1. The object of this Association shall be the encouragement and bringing together of retail grocers, meat dealers, bakers, general merchants and clerks for association work.

Sec. 2. To disseminate trade information, encourage improvement in business methods, and generally advance the interests of retail merchants.

Sec. 3. To abate abuse, injurious and unbusinesslike practices and to increase efficiency in the service of the retailer to the consumer.

Sec. 4. To correct evils attending the credit system.

Sec. 5. To secure State and National legislation legitimate to the interests of all retailers and to oppose such legislation as would prove detrimental to the interests of retail merchants.

Sec. 6. The encouragement of harmony and joint action between retail merchants, wholesalers and manufacturers.

Article III—Membership

Sec. 1. Retail grocers, meat dealers, bakers, general merchants and clerks are eligible to membership for active participation in the work. Manufacturers, wholesale firms and corporations are eligible as honorary members.

Sec. 2. Membership shall be secured upon direct application. All applications must be addressed to the Secretary of this Association and approved of by the Committee on Organization.

Sec. 3. Members shall be entitled to all privileges equally, except no person shall hold office unless he is engaged in the retail grocery, meat or general merchandising business, except as Secretary.

Article IV—Dues.

Sec. 1. The annual dues of each member of this Association shall be \$2.50, payable in advance at the beginning of each fiscal year.

Sec. 2. Groups of retailers organized as local associations may join this Association as an Association by paying an annual per capita as follows:

Less than 25 members, \$1.75 per member.

25 to 49 members, \$1.50 per member

50 or more, \$1.25 per member.

(Which shall give each member full voting power at any meeting of the Association.)

Sec. 3. Honorary membership annual dues shall be \$10.

Sec. 4. All membership privileges shall be suspended after twelve months delinquency, but be re-instated upon payment of dues in arrears.

Article V—Officers.

Sec. 1. The officers of this Association shall consist of a President, First Vice-President, Second Vice-President, Treasurer, Secretary and Board of Directors.

Sec. 2. The Board of Directors shall be composed of five members together with the relieving Past President, who shall serve until his successor takes office.

Sec. 3. Removal from state, change of occupation or loss of membership, or inability to comply with the provisions of the constitution by an officer or director shall vacate his office, except as otherwise provided.

Sec. 4. The officers and directors of the Association shall constitute the Executive Committee and they shall have general charge of the business and financial affairs of the Association, shall fix the compensation of officers and employes, shall have power to remove or suspend officers or employes for cause, fill vacancies, employ organizers and they shall demand that each officer or employe to whom property

is entrusted shall furnish a surety bond at the expense of the Association.

Sec. 5. No person shall be an officer or director of this Association unless actually engaged in the retail grocery, meat or general merchandising business, excepting Secretary or special assistants.

Sec. 6. All of the above officers and directors shall hold office for one year or until their successors are elected.

Article VI—Meetings.

Sec. 1. The meetings of this Association shall be held annually at such time and place as each convention meeting or Executive Committee shall determine. Pure food shows, year books, programs and revenue derived thereon, as a result of these meetings shall be under the supervision of the Board of Directors and arrangements made by them as in their judgment seem best.

Sec. 2. Meetings of the Executive Committee may be called by the President or any three members of the Executive Committee five days written notice being required. Six members of the Executive Committee shall constitute a quorum. Meetings of the Board of Directors shall be held in the office of the Secretary or such other place as the President shall appoint. They may adopt such rules and order of business as they may deem best for its dispatch.

Sec. 3. The Board of Directors shall meet as soon after their election as may be convenient for the purpose of electing a Secretary and to transact such other business as may be necessary or as frequently as necessity demands, subject to the call of the President therefor.

Article VII—Officers' Duties.

Sec. 1. The President shall be the chief presiding and executive officer of this Association; he shall preside at all meetings of the Association and at all meetings of the Executive Committee and at the opening of each meeting of this Association, he shall appoint the following committees: Credentials, Rules and Order of Business, Constitution and By-Laws, Ways and Means and Resolutions, and to them shall be referred without debate all matters belonging to them.

Sec. 2. In the absence or inability of the President, the Vice-Presidents, in order, shall act in the place of the President.

Sec. 3. The Secretary shall keep the records of all regular meetings and special meetings and the records of the directors' meetings; shall attend to all correspondence, keep a roll of the membership, receive all moneys, turning same over to the Treasurer, taking his official receipt therefor; issue all warrants on the Treasurer, have custody of all property not entrusted to other officers. He shall keep a detailed account of all receipts and disbursements of the Association and submit a report of same to the Board of Directors each month of his tenure of office.

Sec. 4. The Treasurer shall have charge of the funds of the Association and pay all bills upon vouchers signed by the President and Secretary when ordered paid by the Executive Committee. He shall render a full report of duties performed at each meeting and keep a full and accurate record of all transactions of his office and moneys received and paid out by him.

Sec. 5. The Treasurer shall give a good and sufficient bond of one thousand dollars (\$1,000) for the faithful performance of his duties to the Association and to turn over to his successor all moneys, chattels or goods belonging to the Association.

Article VIII—Standing Committees.

Sec. 1. The President shall upon his inauguration appoint the following standing committees to serve for a period of one year or until their successors are appointed: Ways and

Means, Legislation, Organization, Arbitration, Pure Food and Auditing.

Sec. 2. The following shall constitute the Finance Committee, namely: the President, First Vice-President and Treasurer.

Sec. 3. The Committee on Legislation shall work in connection with the Executive Committee of this Association pertaining to legislation.

Sec. 4. The duties of the Committee on Organization shall be the promotion of this particular branch of the Association's interest under direction of the Board.

Sec. 5. To the Committee on Arbitration shall be referred all complaints and differences of whatever nature that may be presented to the Association.

Sec. 6. To the Pure Food Committee shall be delegated the duty of co-operating with the State Dairy and Food Department in the enforcement of the State food laws and the advertising laws and perform such other duties along food lines as the Executive Committee may direct.

Sec. 7. To the Auditing Committee shall be delegated the work of auditing all books and accounts.

Article IX—Miscellaneous

Sec. 1. Always recognizing the inalienable right of members of each local association to manage its own affairs, it will still be the duty of this Association to secure the unification of all local associations in matter of general concern and so far as is practical to assist each other financially and otherwise.

Sec. 2. Questions coming within the jurisdiction of this Association and not covered by this constitution will be referred to the Executive Committee and they will make rules governing same until the next meeting.

Sec. 3. Twenty members present will constitute a quorum.

Sec. 4. The recognized rules of parliamentary procedure shall be Roberts Rules of Order, unless otherwise provided for, enforced by the presiding officer, whose decision shall be subject to appeal to the meeting by any five members.

Sec. 5. This constitution can only be amended at a regular meeting of the Association and then only by a two-thirds affirmative vote.

Article X—Order of Business.

1. Enrollment of members.
2. Opening ceremonies.
3. Appointment of President of Committees on Credentials, Rules and Order, Constitution and By-Laws, Officers Reports and Resolutions.
4. Reports of officers.
5. Reports of standing committees.
6. Communications and bills.
7. New business, papers and addresses.
8. Election of officers and selection of place for next meeting.
9. Adjournment.

Article XI.

Sec. 1. The fiscal year shall close with the 15th day of February preceding the annual meeting.

Sec. 2. All elections shall be by ballot, with the exception of the Secretary who shall be elected annually by the Board of Directors at their first meeting after annual meeting.

Sec. 3. All terms of office shall begin at the close of each election.

When Wives Grow Miserly.

"Is your wife economical?"
"Sometimes. She had only twenty-six candles on her fortieth birthday cake last night."

In the long run you hit only what you aim at. Therefore, though you should fail immediately, you had better aim at something high.—Thoreau.

The man who can't stand "kidding" will find the road of life a hard one.

We Must Know Our Groceries.

The neighborhood store owner found springing up across the street a chain store competitor whose methods were systematized and whose manager was syndicated, and who was selling bulk goods like sugar, or advertised brands at prices below the store owner's wholesale cost.

The wholesaler who supplied the independent found his position threatened by the new order. It looked for a time as if the mail order house, the chain store, the department store had no need for him. They went direct to the manufacturer or, worse than that, they manufactured themselves.

While the neighborhood grocer was blinking at these changes, he saw his banker blinking at the branch of the big city bank which was opening across the way.

No wonder the little fellow felt that he was doomed. And he is doomed if he sees no farther than the nose on his face and tries to beat the big fellow at his own game. He is doomed if he depends on sentimental appeals "to patronize your old-time merchant friend who helped build the hitching rack," and to demand of legislature and city council that laws be passed penalizing chain stores and house-to-house canvassing.

It is not surprising that the small business man should have become excited. Daily he could read his impending doom in statements of economists and business leaders; it was no pleasant after dinner reading to learn of a new chain and to note the earnings of the old chains on the financial page. It was no tonic to his jumpy nerves to note from government figures that the business of the chains had increased 30 per cent. last year while the independents had stood still.

Herein lies the beginning of the strategy of the small manufacturer and merchant in meeting the economic pressure of the mass producers and distributors. He has a decided edge on marketing commodities that are "different," whether that difference lies in the packaging or in the preparation. But he has also an advantage in the quality of service.

I have watched with unusual interest the career of a young man who set up a small grocery right in the middle of three chain groceries and a chain drug store. Wisecracks said he was very foolish. But he knew his onions. In the face of eternal price competition he probably is making more money to-day after seven years than his chain store neighbors. His formula is simple. He says, "We serve service and quality, as well as groceries, and the public to-day wants a lot of those two things. We even give the chains a run on price in many instances because I give as much attention to buying as I do to selling." As to methods, he explains that the best way we have found to take customers away from the chains is to keep a more attractive store.

Merle Thome.

Profits in any business are not made on the first orders but on the orders that follow which come of their own accord and on which there is no selling expense.

A Year As Township Health Officer.

Another chapter of life's experiences is ended. How can I pass on to others the benefits from my year's experience as township health officer? To ask the Tradesman to be the medium of communication seems like pressing it into service in a field outside its natural domain. However, the preservation of health, the prevention of diseases and safeguarding of children concerns every one.

Merchants whose customers are mostly farmers could aid in a campaign of health education. Comparatively few rural residents are informed as to the work of the Michigan Department of Health. They are ignorant of the duties and responsibilities placed upon parents, guardians, teachers and others by the laws of our State in regard to known or suspected cases of communicable diseases. Township health officers may be lax in attention to requirements of the office, usually fully occupied with the business of farming along with the work of supervisor or justice of the peace. Physicians do not all comply with the regulations which are well known to them. For the meager compensation allowed a township health officer, very few are apt to do anything which they can avoid. An old law fixes his compensation at two dollars per day. As the time required to attend to health matters may run from five to ten minutes at the telephone or filling out a blank and mailing it, up to several hours a day in cases of quarantined diseases, only a grafter would attempt to collect a day's pay for each day when health matters were attended to. How much he receives is dependent on the decision of the township board, which cannot be generous. If he causes notices to be published in a local paper, telling of his appointment as health officer and asking co-operation, notifying people of prevalence of smallpox, or warning them as to certain precautions on their part, and does not first obtain authority from the township board, he must pay the bill out of his own pocket. He may distribute to parents as many health pamphlets as he chooses and maintain communication with school teachers in regard to keeping him informed in case of outbreak of disease among those in their charge, but he must do it as I have done—gratuitously.

The township board cannot approve the expenditure of a dollar in a campaign of education. Its province is to disburse money from the various funds for the purposes designated. Only in emergencies can it draw on a general fund. An epidemic of a dangerous communicable disease necessitates expenses which must be paid by both township and county, but forestalling such epidemics is dependent on the knowledge and precautions of individuals. That knowledge is supplied by bulletins and pamphlets issued by the State Department of Health, but the contact between State and people is missionary work.

The efficient township officer must be one who will give first place to health matters, must be concerned about the welfare of the people and be

prompt in action. In a city the health officer can personally investigate, instruct, placard residences, watch those who are isolated or quarantined and confer with physicians and nurses. In the country he obtains particulars, gives instructions and makes enquiries as to developments mostly by telephone. Of the four different physicians employed in cases which it was necessary for me to look after I met only one on a single occasion after more than three hours waiting.

There may be people who think that a State health department serves no purpose but to gather statistics for the guidance of physicians, and that it is a needless expense to pay a local officer for aiding in that work. Therefore to hide cases of such insignificant ailments as mumps and chickenpox does no harm and saves bother and township expense.

A warning placard on a residence is an advertisement which prevents children attending public gatherings while in a stage to spread contagion, who without such publicity would be allowed to go. Social festivities are the most important things in many people's lives and dangerous risks are all too often taken to attend such. One careless, indifferent mother can permit the spread of more contagion than a dozen can prevent.

Because of ignorance and indifference on the part of parents, and laxity on the part of others whose duty it is to carry out health regulations, hundreds of deaths of children occur each year in Michigan. Measles and whooping cough are exceedingly dangerous for children of pre-school age.

Every community which considers itself up-to-date has so many projects in hand that mothers are impressed into so many activities outside the home that they do not give adequate attention to health matters, and many times they rob themselves of proper rest to go and do the bidding of others.

E. E. Whitney

Will Probably Select New Secretary Next Wednesday.

Ann Arbor, May 13—Please insert this notice in next week's issue:

A special meeting of the State Board of the Grocers and Meat Dealers Association will be held June 3, at 3 p. m., at Elk's Temple, Lansing, for the purpose of selecting a secretary, the announcement of the standing committees and such other business as may be proper at the meeting.

We have several applications for Secretary and will accept applications and propositions from others who might be interested.

William Schultz, Pres.

As for ourselves, our beginning and our end are out of our hands, but they excite our curiosity, and particularly we should like to know of what this life is the sequence, and whether the end of it is really a new beginning. But, meanwhile, regarding ourselves, as we may, as a phase of something beyond our comprehension, we at least should realize that each one of us is a fresh experiment in intellectual and moral behavior and development, and we should so act as to show that we accept the responsibility and are ready to do our utmost to make the experiment succeed.—Hollis Webster.

GOODNESS

in the milling

It takes careful milling, as well as good oats, to give uniformly high quality to rolled oats. Our exclusive process assures your customer a sweet, flaky dish of oats entirely free from the usual mush taste.

Purity Oats and Chest-O-Silver are the best buys for the independent grocer that are on the market today. Our sales policy is rigid. We sell to no chain stores or desk jobbers. Our guarantee backing every package is your weapon against indiscriminate selling.



PURITY OATS COMPANY
KEOKUK, IOWA



Give Your Store "Appetite Appeal"—with the MONARCH Way

SEE IT IN GLASS—BUY IT IN TIN

WE give you the plans free. We loan you the Display Brackets. You get the Display Tables, Pickle Stand, Flood Lights, Price Tag System—all on most favorable terms.

We charge no rent nor royalty for our patents. If new shelving is required we furnish specifications free, and you buy it from your local lumberman.

Monarch Super-Quality Foods are sold only through independent merchants.

MAIL COUPON NOW

REID, MURDOCH & CO., P. O. Drawer RM., Chicago, Ill. MT-5
Please tell me about the Monarch Way.

Name

Address

MOVEMENTS OF MERCHANTS.

Homer—H. E. Shear is closing out his stock of clothing, etc., and will retire from trade.

Battle Creek — The Cole Medical Corporation has changed its name to the S. B. Cole Company, Inc.

Detroit — Zausmer-Berkower, Inc., 412 Eaton Tower, furriers, has changed its name to Harry Zausmer, Inc.

Niles—In the bankruptcy case of Hamilton-Anderson Co., John H. Huff, of Niles, has been named custodian.

Marshall—The Imperial Beverage & Distilled Water Co. has changed its name to the Imperial Distilled Water Co.

Decatur—In the bankruptcy case of Ervin G. Goodrich, M. N. Kennedy, of Kalamazoo, has been named custodian.

Leonidas—The Bank of Leonidas closed its doors May 14. Frozen assets have been given as the reason for closing.

Burr Oak—A. A. Bonner, local tailor, has purchased a tailor shop at Colon and will conduct both places of business.

Detroit—Health Bakeries, Inc., 3316 Fenkell avenue, has been incorporated with a capital stock of \$2,500, all subscribed and paid in.

Portland—Elmer G. Taylor is closing out his grocery stock and meat market in order to engage in the wholesale fruit business.

Kalamazoo—The Model Bake Shop, formerly known as the Model Baking Co., located at 127 North Burdick street for the past twenty years, has removed to the W. S. Dewing building.

Flint—The U & F. Beef Co., R. R. 2, has been incorporated to deal in cattle and produce meat products with a capital stock of \$15,000, \$2,000 of which has been subscribed and \$1,000 paid in.

Flint — Klein's Glove Co., 1303 Avenue C., has been incorporated to deal in gloves and other merchandise with a capital stock of \$10,000, of which \$1,000 has been subscribed and paid in.

Morenci—The State Line Creamery, Inc., has been organized to manufacture butter and deal in dairy products with a capital stock of 5,000 shares at \$2 a share, \$10,000 being subscribed and \$7,225 paid in.

Ann Arbor—Griffith S. Cossar, retail draperies, 331 South Main street, has filed a voluntary bankruptcy petition in the U. S. District Court at Detroit, listing liabilities of \$13,051 and assets of \$2,024.

Bay City—The 20th Century Garment Cleaners, 1005 Washington avenue, has merged its business into a stock company under the same style with a capital stock of \$20,000, all subscribed and paid in.

Detroit—Samuel VanVliet has merged his optical business into a stock company under the style of Van Vliet, Inc., 1440 Griswold street, with a capital stock of \$5,000, \$2,100 of which has been subscribed and paid in.

Wyandotte—Order confirming sale of merchandise in bulk for \$285 has been entered by the U. S. Court at Detroit in involuntary bankruptcy proceedings against Lazo Phillips. The Union-Guardian Trust Co. is trustee.

Detroit—Steel Products, Inc., 916 Fisher building, has been incorporated to deal in all kinds and forms of iron, steel and other metals, with a capital stock of 5,000 shares at \$10 a share, \$10,000 being subscribed and paid in.

Dearborn—The Thornton Engineering Co., Inc., 224 York boulevard, has been incorporated to deal in motors, electrical and gas machinery, etc., with a capital stock of 5,000 shares at \$1 a share, \$5,000 being subscribed and paid in.

Detroit—The Penn State Oil Co., 1516 Dime Bank building, has been incorporated to deal in lubricating oils and auto accessories at wholesale and retail with a capital stock of 10,000 shares at \$1 a share, \$10,000 being subscribed and paid in.

Kalamazoo—Charles E. Dawson, 63, with chest crushed and skull fractured, died May 17 at Bronson hospital, the victim of an automobile accident. Mr. Dawson conducted a grocery store at 406 West Ransom street for the past ten years. He was a widower.

Detroit—Schadt & Mathewson, 666 East Lafayette, has been incorporated to deal in feathers, down, cloth and other material for pillows with a capital stock of \$50,000 preferred and 50,000 shares at \$1 a share, \$100,000 being subscribed and paid in in property.

Bangor—The stock of men's and boys' clothing and women's ready-to-wear, appraised at \$2,986, and the stock of shoes and fixtures, appraised at \$1,138, formerly owned by Barney Melnick, trading as Bangor Bargain Store, have been sold to M. Goldsmith, of Detroit.

Jackson—Thomas L. Zimorski, for three years manager of a local downtown drug store, has engaged in business for himself at 313 East Michigan avenue, under the style of the Jackson Pharmacy. Mr. Zimorski has been a resident of Jackson for the past twenty-five years.

Shepherd—Crandell & Son, morticians of Alma, and W. M. Stilgenbauer, formerly engaged in the undertaking business here, have formed a copartnership and will engage in the undertaking business here under the style of the Funeral Home. Mr. Stilgenbauer will manage the business.

Lansing—Calvin Waldron, for the past eight years connected with the beauty shop in the J. W. Knapp Co. store, will open his own beauty and barber shop for men and women on the fifth floor of the Capital Bank Tower June 1, under the style of the Power Beauty Salon & Barber Shop.

Ann Arbor—Roy J. Lyndon, individually and doing business as Lyndon Shop, retail women's wear, 606 East Liberty street, gives his assets as \$3,061 and liabilities, \$6,793, in schedules filed. Creditors with unsecured claims of \$500 or more are: A. Krollik & Co., Detroit, \$3,523; J. K. Malcom, Ann Arbor, \$1,550.

Lansing—Order confirming sale in parcels at \$1,027 has been entered by the court in voluntary bankruptcy proceedings against Lester Klein, trading as Richard Clothing Co., 307 South Washington avenue. The Central Trust Co., of Lansing, is trustee.

Assets are given as \$2,650 and liabilities, \$14,582 in schedules filed.

Cohoctah—Receiver E. A. Fay has filed petitions with the Circuit Court for permission to distribute a 10 per cent. dividend to depositors of the Cohoctah Bank. The hearing is set for May 18. Approximately 200 depositors will benefit from the payment if it is made. The bank went into voluntary bankruptcy Jan. 9, 1930.

Vicksburg—The Farmers State Bank and the First State Bank, were merged by vote of the stockholders, May 2, and began regular business May 5 under the name of the Farmers State Bank. The new concern is capitalized at \$40,000. The branch banks at Fulton and Leonidas, were not included in the merger, but will be conducted separately.

Wyandotte — Order authorizing Union Guardian Trust Co., as trustee, to sell accounts receivable has been entered by the U. S. District Court at Detroit in involuntary bankruptcy proceedings against Samuel Schneider, retail dry goods. Sale of stock in bulk for \$5,800 and fixtures for \$550 has been confirmed by the court. Liabilities are \$24,587 in schedules filed.

Rockford—In connection with the bankruptcy petition filed recently by Dick Kimm, individually and as a partner with Estelle P. Burch, doing business as the Dick Kimm Furniture Co., here, a composition offer of 18 per cent. on all unsecured claims not entitled to priority has been accepted, it is announced by Charles B. Blair, referee in bankruptcy, at Grand Rapids.

Detroit—The First National Bank in Detroit absorbed the Redford State Savings Bank last week, operating it as a branch of the First National Bank, according to Herbert L. Chittenden, president. Stockholders of the Redford bank voted unanimously for the plan. The 60 day clause on savings accounts heretofore in effect has been removed.

Bridgman—The State Savings Bank will open at Bridgman, May 15. Articles of incorporation were filed at Benton Harbor May 6. J. N. Klock, Benton Harbor, manufacturer and capitalist, will be president. The bank, which succeeds the State Bank which discontinued business last December, has a capital of \$20,000, with \$10,000 surplus, with stock subscribed and paid.

Lowell—Days of thought and planning have gone into "Buy Lower in Lowell" campaign, which has been worked out in detail by a Better Business Committee of the Lowell Board of Trade, headed by Frank F. Coons, as chairman and H. L. Weekes, Wesley Roth, Charles Cook, M. D. Hoyt, H. C. Callier. Lowell stores are now preparing for the opening sale, which will be held Saturday, May 23. Every merchant will be pledged to offer special bargains at prices no higher than cost to manufacture—and the merchant's sole profit will be the community good-will thus acquired.

Hopkins—W. H. Deuel has been continuously in business in Hopkins since 1885 and one of the store buildings he now occupies was the one he started in forty-six years ago. The started in forty-six years ago. The orig-

inal store was 24x50 feet, to which 24x50 feet were added a few years later. In 1900 the present main store, 30x80, two stories and basement, was erected. The Deuel store has survived the changes which have come to most village stores and remains in reality the general store so well known forty years ago, and to-day you can still buy everything needed on the farm from quinine to farm machinery. All these years the Michigan Tradesman has been a weekly visitor to the Deuel store.

Manufacturing Matters.

Detroit—The Highland Park Tool Co., 3801 Trenton avenue, has increased its capital stock from \$100,000 to \$150,000.

Detroit—The Rex Foundry Co., 3562 East Palmer avenue, has been incorporated with a capital stock of \$5,000, all subscribed and \$1,400 paid in.

Detroit—The Lite-Craft Corporation, 8632 East Forest avenue, has been incorporated with a capital stock of 8,000 shares at \$1 a share, \$6,500 being subscribed and paid in.

Detroit—Metalclad Products, Inc., 1450 Buhl building, has been incorporated to manufacture light aluminum alloys, etc., with a capital stock of \$10,000, \$1,000 being subscribed and paid in in cash.

Sault Ste. Marie — The Superior Roofing Co. has been organized and engaged in business with headquarters in the wholesale department of the Soo Hardware Co.

Detroit—John Nolan Beauty Aids, Inc., 1301 West Lafayette boulevard, has been incorporated to manufacture and sell articles used in beauty business with a capital stock of 500 shares at \$10 a share, \$5,000 being subscribed and paid in.

Flint — The Reynolds-Shetler Co., Inc., 509 Stone street, has been incorporated to manufacture and install pumps, water softeners and similar devices with a capital stock of \$100,000, \$30,000 of which has been subscribed and \$8,400 paid in.

Detroit—The Schraner & Son Ice Cream Co., 6108 Scotten avenue, has merged the business into a stock company under the style of Schraner's, with a capital stock of \$100,000 preferred and 6,000 shares at \$5 a share, of which \$31,420 has been subscribed and \$3,220 paid in in cash.

Jonesville—Cabbage and cucumber growers in this vicinity will not plant as extensive an acreage this year, as usual. This is because firms operating here have cut the acreage contracted, at least one-half. In spite of the fact that the two preceding years were very poor ones for both these crops, there is a surplus at present, of both pickles and kraut. The explanation seems to be that people are not buying these products as heretofore and the reason for this is that men out of work or working only part of the time are buying only the necessities. Schlesman & Sons, owners of the local kraut factory and of a salting station, have cut down the acreage of both products, to less than half of normal. The salting station of the Wilson Packing Co. will remain closed throughout the year.

Essential Features of the Grocery Staples.

Sugar—Local jobbers hold cane granulated at 5.10c and beet granulated at 4.90c.

Tea—Very few changes have occurred in the market since the last report. Ceylon teas are a little higher in primary markets and news has come that the production of India teas was less during April than a year ago. In this country prices of these teas show no change, though there is appearing some scarcity of high grades. Consumptive demand for tea shows little, if any, hot weather effect yet.

Coffee—During the past week there has been a gradual advance in green Rio and Santos coffee, sold in a large way; possibly it amounts to 1/2@3/4c per pound on the whole list. The reason is the feverish conditions in Brazil which have persisted during the whole week. The trade appear to realize that it is absolutely necessary for Brazil to do something to support the coffee market, and the belief that in some way this may be done is the only factor in advancing prices. The statistical conditions of coffee still make for weakness and nothing has been done up to this writing to change this. Milds show no change for the week. The jobbing market on roasted coffee is feeling the advances in green to some extent. Consumptive demand for coffee is about as usual.

Syrup and Molasses—Demand for sugar syrup is very fair considering the season. Prices are unchanged. Compound syrup is doing better, but not a great deal. Demand is still from hand to mouth, with prices steady. Molasses seasonably active, without change in price.

Canned Fruits—As to California fruits, they show but little activity. The situation out there is unsettled. There is a rumor that prices on the remaining stocks of peaches will be cut shortly. As to California fruits generally, there is neither pressure to sell nor buy. A reduced yield of pears is seen by the pear association owing to the digging out of about 400,000 trees or more, particularly in the Sacramento district, which more than offsets the increased production which would ordinarily be due to a natural increase in bearing trees.

Canned Vegetables—Southern tomatoes are perhaps a little stronger, although they are still ruling on a very low basis. Corn and peas are rather irregular and show but little activity. The new pack of Southern peas has been delayed by the cold weather. Peas generally are easy, as both New York State and Wisconsin packers are cutting sharply. Demand for new California asparagus and spinach has been fair.

Dried Fruits—The future of prunes and raisins appears to be brighter at this writing. It seems to be definitely agreed that there will be an appreciable reduction in the coming crops. At present, estimates put the new prune crop at 25 to 30 per cent. below last year's record production of 225,000 tons. The ability of the Coast to move out all this fruit except the approximately 30,000 tons remaining, a margin which should be closely sold

up in the next four months, has inspired confidence that the increased outlets into which the fruit was crowded last year will be maintained. With such a marked reduction in output, the new opening is expected to be considerably higher. The Coast looks for a reduction in new crop raisins, also. There has been more or less uncertainty in this item, due to question of pool control, but this seems to have affected futures more than spot raisins, for Thompsons have firmed up a little in California. Muscats remained unchanged. Packers are buying their requirements from the pool closely. The April offering of Thompsons is reported as about 60 per cent. absorbed, and very few of the other varieties were taken. There is a better feeling in evaporated apples, owing to European enquiry. New apricot prices have not aroused much interest.

Canned Fish—Prices on new pack lobster were named during the past week on a decidedly low basis. Trade look favorably upon new prices for Columbia River salmon and are promising to do some business. No change has occurred in Alaska pink salmon or chums. A good deal of the cheap stocks have been worked out and the remainder is said to be under the figures of last year, but there has been no definite change. Nothing has happened in sardines since the last report.

Sauerkraut—There appears to be little improvement in sauerkraut. Both bulk and canned kraut are selling at very low prices and consumption has been disappointing. It would seem, however that the worst of the demoralization is over.

Salt Fish—There is some demand for mackerel and other salt fish, but only in very small lots. Prices are about unchanged. Stocks are light, but seem to be enough for the demand.

Beans and Peas—There is but very little encouraging news about dried beans. Pea beans have lost all the strength which they developed last week and red kidneys have declined about 25 cents. Blackeye peas are also slightly easier. The whole list of dried beans and dried peas is neglected, with prices weak.

Cheese—Only a moderate demand for cheese is reported and the market eased off slightly during the week.

Nuts—Trading in nuts during the past week showed little change. The volume of business done was small. Buyers are trading on a hand-to-mouth scale while many varieties are offered at replacement costs or less. Stocks in the hands of importers are very light, and will continue so as primary markets have little to offer and their price ideas are out of line with conditions here. Spanish and Italian shelled almonds are well maintained on a higher price level, particularly three-crown Valencias, which are about the only variety being offered for export at the moment. All walnut markets are so closely cleaned up that little new buying is taking place, and stocks coming into the country are against orders long since booked. Levant shelled filberts are slow here and steady on the Continent. Shelled pecans continue to move out a little more satisfactorily, while Brazils were

booked so heavily at the announcement of new low prices that there is little current business being done. Active trading is looked for in the fall, however.

Pickles—There is very little change in the pickle market. Buyers report some difficulty in getting the sizes and counts they are looking for, and there is still considerable low-priced merchandise on the market, but there is a disposition to look for better consumption, owing to the warmer weather.

Rice—Prices generally are firm. Demand is largely confined to top grades of Blue Rose. In the South the growers continue to hold for higher prices and are amply supported financially. There is little change at the mills, most of them having curtailed operations to meet present market conditions. Long grains are very scarce and firm.

Review of the Produce Market.

Apples—Current quotations are as follows:

Spies, A grade	.....\$2.75
Spies, Commercial	..... 1.85
Spies, Baking	..... 2.50
Spies, Fancy	..... 4.00
Baldwins, A grade	..... 2.50
Baldwins, Commercial	..... 1.60
Ben Davis, A grade	..... 2.00
Ben Davis, Commercial	..... 1.60
Western apples command	\$3.25 for Delicious, \$3 for Winesaps and \$2.75 for Roman Beauties.

Asparagus—Home grown is now in market, commanding 75c per doz. bunches.

Bananas—4 1/2@5c per lb.

Beets—New from Texas 65c per doz. bunches.

Butter—The market is 1c higher than it was a week ago. Jobbers hold 1 lb. plain wrapped prints at 23 1/2c and 65 lb. tubs at 22c for extras.

Cabbage—New from Texas, \$3 per crate of 80 lbs.; Tenn., \$3.25 for 100 lb. crate.

Carrots—New from California, 70c per doz. bunches or \$3.25 per crate.

Cauliflower—\$2.50 per crate of 12.

Celery—Florida stock is 70c for one doz. box and \$4.75 per crate.

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

Cucumbers—No. 1 hot house, \$1.25 per doz.

Dried Beans—Michigan jobbers are quoting as follows:

C. H. Pea Beans	.....\$3.85
Light Red Kidney	..... 10.00
Dark Red Kidney	..... 10.50

Eggs—The market showed a small advance early in the week and the situation is generally steady to firm. Demand for fresh eggs is good. Local jobbers pay 15 1/2c for strictly fresh sizable eggs.

Grapefruit—Seal Sweet from Florida is sold as follows:

54	.....\$4.25
64	..... 4.00
70	..... 4.00
80	..... 3.75

Extra fancy Florida sells as follows:

54	.....\$3.25
64	..... 3.25
70	..... 3.50
80	..... 3.50
96	..... 3.50

Green Onions—40c for shalots.

Green Peas—\$2.25 per hamper for Southern.

Lettuce—In good demand on the following basis:

Imperial Valley, 4s, per crate	.....\$3.25
Imperial Valley, 5s, per crate	..... 3.25
Hot house leaf, in 10 lb. baskets	..... 1.25

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

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

Limes—\$1.75 per box.

New Potatoes—Florida stock is now in market. It commands \$2 per bu. or \$5 per bbl.

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

126	.....\$4.75
150	..... 4.75
176	..... 4.75
200	..... 4.75
216	..... 4.75
252	..... 4.75
288	..... 4.75
344	..... 4.25

Floridas extra fancy are held as follows:

126	.....\$4.25
150	..... 4.25
176	..... 4.25
200	..... 4.25
216	..... 4.25
252	..... 4.00
288	..... 4.00

Bulk, \$4.50 per 100 lbs.

Onions—Spanish from Arizona, \$2.50 per crate; home grown yellow in 100 lb. sacks, \$1.50; Texas Bermudas, \$1.75 per 50 lb. sack.

Parsley—50c per doz. bunches.

Peppers—Green, 65c per doz. for California.

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

Pineapple—Cuban 18s, 24s and 30s command \$3.50.

Potatoes—Home grown, 90c per bu.; Wisconsin, \$2 per 100 lb. sack; Idaho, \$2.25 per 100 lb. sack; 60c per 25 lb. sack.

Poultry—Wilson & Company pay as follows:

Heavy fowls	..... 18c
Light fowls	..... 15c
Ducks	..... 14c
Geese	..... 12c

Spinach—Spring, 85c per bu.

Strawberries—\$4.25 for 24 qt. case for Klondyke's from Tenn. and Ark.

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	..... 12c
Good	..... 10c
Medium	..... 8c
Poor	..... 8c

Wax Beans—\$4.75 per hamper for Southern stock.

Fatigue is characteristic of all nations in this period after the war. We are in a machine age so dominated by rationalization and material limits that there are few able to live lives worthy of human dignity. But we are on the threshold of a new epoch, and never before in history has youth faced such a perspective of future progress.

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

The infamous Harrison Parker, who once sued the writer for \$50,000 damages in the United States Court for exposing his crookedness in connection with the exploitation of Fruitvale resort, in Muskegon county, discontinuing the same after the writer had expended \$700 in assembling testimony that should have landed him in prison for the remainder of his natural life, was recently indicted by the grand jury in Chicago in company with his fellow officers and directors of the North American Trust Company on charges of operating a confidence game and embezzlement. It was said Parker withdrew approximately \$349,000 from the North American Trust Company, through manipulation of its stock. Those named with him were: Rose W. Eckenfels, Bradford Bradshaw, Earl B. Davis and L. J. Lifka.

Parker was the subject of an injunction under the Martin act in New York on March 22, 1928, restraining him and the Iroquois Trust Company from fraudulent practices in the sale of stock of the Iroquois National Bank. The Iroquois Trust Company was the former name of the North American Trust Company, while the Iroquois National Bank was a new promotion of Parker's at that time. The Better Business Bureau supplied the Attorney General's office with facts concerning Parker's activities in that case.

Following publication in New York newspapers of Parker's operations and of the court's action in respect to him, Parker sued two newspapers and the Bureau for libel in the name of the Iroquois Trust Company, claiming \$1,300,000 damages, each. He also obtained an order for the civil arrest of the Bureau's manager. The libel suit was discontinued when it came up for trial on March 24, 1930. The Appellate Division of the Supreme Court vacated the order for the civil arrest of the Bureau's general manager on March 23, 1928, and stated that there was no evidence the defendant had uttered a libel.

Far-reaching effects upon the labeling of textiles may result from a case now pending before the Federal Trade Commission. It is alleged that the Chatham Manufacturing Company misbranded cotton and wool blankets by terming them "part-wool." The Commission contends that the phrase is misleading to the public when only a very small percentage of wool is contained in material so marked because a big advantage in saleability is obtained thereby, yet no additional warmth or durability is contributed. Testifying at a hearing of the Commission in this case, D. M. Nelson, vice-president in charge of merchandise for Sears, Roebuck & Co., is reported to have stated that tests of various brands of "part-wool" blankets by his organization had shown that little wool was in such blankets. In six tests of "part-wool" blankets from one manufacturer, the average amount of wool in each was 1 per cent. he said.

Eleven tests of blankets from another source showed an average of 4 per cent. wool; a third blanket showed 2 per cent. while the products of four other manufacturers showed averages of 1, 2, 3 and 1 per cent. respectively.

The Lansing public during the past few weeks has been defrauded of several thousands of dollars by house to house peddlers of fake oriental rugs, according to a statement made Tuesday by Theron M. Sawyer, secretary and manager of the Lansing Merchants' Association, Inc. According to Mr. Sawyer the peddlers represented themselves as sailors who had smuggled oriental rugs into the country. One individual, he said, is known to have paid \$53 for a rug which would commonly sell for \$5. A careful examination of the rugs that were sold here indicates that they are a domestic product. Places in New Jersey and Philadelphia are common sources of supply for rugs of this class, it is said. The fabrication of oriental rugs is such that it is difficult, if not impossible, for the average individual to appraise their real value, Mr. Sawyer said.

Use of the word "Marble," in advertising, on labels or as a trade name for its product, so as to imply that the material is made of marble, when such is not true, will be discontinued by a corporation importer and processor of asbestos, who has signed a stipulation agreement to this effect with the Federal Trade Commission. Provision is made that if the word "Marble," or a combination of this word with another, is used to designate the product, it must be accompanied by an explanatory word in type equally as conspicuous, so as to indicate clearly that the building material is not composed of marble, either in whole or in part. The use in advertisements of statements that the finish of the company's product is permanent, or that it is fireproof, waterproof or weatherproof, when such is not the fact, will also be done away with.

A corporation selling a cotton thread signed a stipulation with the Federal Trade Commission in which it agreed to refrain from using the word "Silk" in advertisements, so as to imply to purchasers that the thread is made in whole or in part from silk, when such is not the fact. The use of words, phrases or expressions suggesting or tending to cause the belief that seams stitched with mercerized thread and the thread itself are hidden or concealed so that they cannot be seen, when such is not the fact, will also be discontinued.

Powders for making jam and jelly will no longer be described by use of the word "Grape" or other fruit name, or pictures of fruit, in its advertising matter, so as to imply that the products are made from or flavored with the juice or the fruit of the grape or other fruit, according to a stipulation agreement between the manufacturing corporation and the Federal Trade Commission. Provision is made that if the word "grape" or other fruit name is used to describe a synthetic product or its flavor, the word "grape" or other

fruit name shall be immediately accompanied by a word or words in equally conspicuous type, so as to indicate clearly that the product or flavor is not made or derived from the grape or other designated fruit. The respondent also agreed to cease from the representation that its preparations contain all the jelly-making properties of fruit, when such is not true.

Death of Two Former Merchants of Pontiac.

Stephen A. Lockwood, 68 years old, one of the best known business men in Lapeer county, died Saturday evening at his home, 118 Calhoun street, Lapeer, of heart disease resulting from an attack of influenza. He had been ill about five weeks.

Mr. Lockwood was born August 8, 1863. For fifty-five years he was a well-known figure on Nepessing street, where he began his mercantile career as clerk in the Joseph Armstrong store, and later became one of the leading merchants of the community, as owner of the Lockwood Department Store. Mr. Lockwood was a member of the Baptist church and one of its most loyal supporters for many years. He was a member of the Masonic order, I. O. O. F., and Knights of Pythias.

Surviving relatives are his wife who was formerly Anna Perkins; two sons, Carl, of Oxford, and Ralph of Palo Alto, Calif.; and six grandchildren: Dick, employed on the College Humor magazine, Chicago; Jane, a student at Northwestern University, Evanston, Ill.; Bill, Jack, Roger and Stephen of Oxford.

In recognition of the esteem in which Mr. Lockwood was held in the community, all business places were closed the afternoon of the funeral.

Benjamin Netzorg, for several years a well known Pontiac merchant, died at Harper hospital, Detroit, Monday night of pneumonia. He had been ill only since Saturday. He was 69 years old.

Mr. Netzorg was a partner in the Chase Mercantile Co., which was organized in 1918 and took over the property of the General Stores Co. on the same site on North Saginaw street.

Feb. 1, 1927, the late Mr. Jacobson bought out the interests of the other partners, and still later he sold to the H. Kobacker & Sons Co., the present owners of Chase's.

Mr. Netzorg continued to be interested in a holding company owning considerable downtown real estate.

For several years he had made his home in Florida and with his daughters in Detroit.

Good Showing Made By Local Company.

At the annual meeting of the Grand Rapids Wholesale Grocery Co., the following statement was presented to the stockholders:

Assets.	
Cash on hand	\$ 10,977.99
Accounts receivable	31,040.10
Notes receivable	90.84
Treasury stock	600.00
Delivery equipment less	

depreciation	1,036.44
Furniture and fixtures less	
depreciation	1,263.60
Mdse. inventory	123,904.67
	\$168,913.64

Liabilities.	
Accounts payable	\$ 5,958.85
Capital stock	105,300.00
Surplus	57,654.79

\$168,913.64
The total sales for 1930 were \$1,050,000.

There are 351 stockholders, many of whom were represented at the annual meeting.

No change was made in the officers and directors for the ensuing year.

Although the bank debt and preferred stock have been retired, there will be no dividends paid on the common stock. Excess earnings, if any, will be absorbed by increasing the discount made the stockholders from time to time. The rate of discount is now 10 per cent. off list of standard listed goods.

Didn't Like Mr. Detour's Roads.

An Englishman had made a tour of America and upon his return to London one of his friends asked, "Tell me, how did you find the roads in America?"

"Well," he replied, "there is a fellow over there by the name of Lincoln, and he has some mighty good roads. That man William Penn owns some fine roads, too. But there is a fellow over there by the name of Detour, who owns many of the roads, but they are no good at all."

Grand Rapids Safe Company

**OLDEST
LARGEST
STRONGEST**

Handlers of Safes in Michigan

No Commission too Large

No Order too Small

Our prices are 10 to 20 per cent. lower than those of Chicago and Detroit dealers, due to our low overhead.

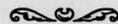
Note the Difference Between the Two

INDEPENDENT STORES

They are all owned by men who live in our community and are Community Builders.
They help to build our State.
They spend their earnings in our State.
They help to educate our children and to build our Churches and Schools.
They spend their profits here, and a home-spent dollar benefits the whole Community.
It is they who maintain the Community Bank.
They are neighbors and treat us as neighbors in time of stress.

CHAIN STORES

They drain and destroy a Community.
They destroy initiative and equal opportunity for future generations.
They are fundamentally Un-American in principle.
They contribute little or nothing to the general betterment of a Community.
They are destructive instead of constructive and only cater to greed and monopoly.
They send out of town—never to return—money which should circulate at home.
The absentee landlord of the Chain Store cannot be neighborly—he is too far removed from neighborhood contact to be in sympathy with us.



PATRONIZE HOME INDUSTRY

It means home spent money
And it is our home—yours and mine.

THE NEW IMPERIALISM.

In these days of declining trade and stagnant foreign commerce less is heard from abroad about Americanization than was heard two years ago. Then our fast increasing exports caused continual lamentations that the entire world was being flooded with American goods and that adoption of American manufacturing methods was Europe's only defense against the invasion. Nevertheless, the cry of alarm is only subdued, not silenced, and it is not altogether surprising to find a writer in England's Saturday Review protesting with the old vehemence against the Americanization of amusement.

His reference is to growing American control over the radio and the film, and his point is emphasized by an engaging chart of the interlocking connections among such corporations as the General Electric Company, the Radio Corporation and the American Telephone and Telegraph Company and the host of film companies, gramophone record makers, music publishers and other allied companies which they control both in the United States and abroad. We do not quite follow the implications of certain of his statements, but the writer at least convinces himself that "we must resign ourselves to the prospect of the world's films and broadcasting being controlled by a handful of men in the United States."

Furthermore, he sees these developments as indicating that through its control of entertainment the United States has a control of the means of international propaganda which results in enhanced prestige and increased trade for America. Apparently Hollywood and the Radio Corporation are the dominant influences in the commerce of the world and the old slogan, "Trade follows the flag," is replaced by the new one, "Trade follows the film."

Here is the new imperialism. No longer are exporting nations to struggle for markets for their goods through political pressure, enforced concessions, trade protectorates, economic penetration and spheres of influence. It is all a matter of entertainment control through radio and the films.

PROPOSING SOUND REMEDIES.

Criticism leveled by Senator Borah during the past week at the recent United States and International Chamber meetings and his proposal for an "unfettered" conference of leading business interests struck a responsive note in most quarters. The meetings in question brought forth little in the way of decisive leadership, so business men felt, and emphasized the need for a freer discussion of business problems and a more open-minded consideration of remedies.

Certainly business cannot complain of political mishandling of economic issues when it demonstrates so definitely its own lack of either ability or courage to create a constructive program. "Politics," it is agreed, would not get very far if the business world drew up its own plan and proposed remedies divorced from the selfish viewpoint. Such proposals would soon sidetrack "radical" sug-

gestions from whatever source because the country in the past has proved its quick willingness to accept what is sound and to reject what is unsound when the former was offered.

In short, the best protection there is against radical legislation or the spread of radical thought is seen in open discussion and "unfettered" action by those who appreciate that the economic welfare of the country is not served by "muddling along" in the hope of protecting entrenched selfishness.

The project of having the smaller industries meet for a consideration of their problems, announced last week for this Summer at Lake George, may bring forth what the more important conventions failed to accomplish. At least it is hoped less restraint and unwise caution will characterize the discussions.

USING NEW PRICES.

Even though nearly a year has passed since the larger stores finally decided that prices must be readjusted to follow the reductions at wholesale and to meet the demands of customers, there are still many cases, it is said, of retail organizations which are slow in pushing new price lines. These establishments apparently argue with themselves that to adopt the new lines will hurt their prestige, although they are furnished with plenty of evidence that such values meet with good response from their customers. Then again, there is the desire to hold up dollar volume and the fear that lower prices may mean lower sales totals.

The best retail counsel holds that all guesswork must be discarded in these circumstances and that to know what prices should be set and what values pushed, it is necessary merely to test out consuming demand. Once this demand has been disclosed then the promotion of the proper price lines should not be half-hearted, but should be conducted with the utmost vigor.

At present, conditions in many lines are deplored from the standpoint of price competition and a constant lowering of merchandise qualities. There is more than a little basis for this complaint and yet there is no reason why higher priced merchandise cannot also be tested out from time to time to see if such lines would not be advisable. It is true that the introduction of new prices too often means the promotion of lower prices when there may be a higher bracket which will yield more business.

The essence of the problem, as progressive retailers see it, is to push the merchandise which sells best and to reduce or eliminate the slow selling items which too often are handled for false reasons of prestige.

IMPROVING CONVENTIONS.

Disappointment with the recent business meetings, by the way, brings up the question of whether conventions, as we know them, could not be greatly improved. Strangely enough, there have been thousands and probably millions of speeches made at these affairs on the subject of efficiency in business, and yet how high does the convention plan itself rate in this respect?

Here and there plans have been carried out for improving conventions. Some attempts have been made by preliminary canvass to develop the most interesting topics. Speeches have been limited in duration. In general, there has been an elimination of addresses of the flowery or anecdotal type in favor of those which deal with facts and contain suggestions of value.

However, there still seems to be plenty of distance to go in improving such business events. For instance, it might help to have all addresses printed instead of delivered and the convention given over to a discussion of the points raised. It might be well to have these same addresses carefully edited, with all extraneous matter excluded. For subjects requiring facts and not opinion, research workers might be engaged to prepare papers instead of having sketchy views and biased declarations placed before meetings.

In fact, it might not be a bad idea at all to have conventions become study and examination periods, with those present going carefully over the material submitted and writing down their own conclusions as a basis for discussion and action.

FAIR WARNING.

While the high cost of warfare is in the public mind, following President Hoover's address at the opening of the International Chamber of Commerce meetings, General Frank T. Hines is giving warning of what the single item of veterans' insurance and bonuses is likely to cost this peaceful Nation. As administrator of veterans' relief he announced lately that a total of nearly \$1,000,000,000 had been distributed so far under the new bonus bill. In a speech at Columbia, S. C., he estimated that by 1953 veterans' relief will have cost this country \$21,000,000,000. He is anticipating the demand for pensions when the insurance policies issued with the intention of avoiding them have been realized or anticipated and the money spent. This Nation has been so burdened in the past by the pension system that it was hoped to render it unnecessary by a scientific system of deferred compensation for war services. But General Hines says now that "we shall undoubtedly have to face the problem of pensions for World War veterans."

NEW FEATURES LACKING.

The summary of the encyclical of Pope Pius XI on labor, issued during the past week, foreshadowed a document which will probably have a profound influence on social and also on business opinion in much the same way as did the contribution of Pope Leo XIII. From a business standpoint, it has been suspected that in the concentration of wealth lies a large share of the present economic trouble, and perhaps some adequate study will be made to determine the real bearing of this factor—and possibly how great fortunes can be even multiplied by expanding the purchasing power of the mass of consumers.

In the way of business developments during the past week there were few features that were new. The weekly business index, however, has sagged

off rather sharply again and wholesale prices continued to move lower. Only the miscellaneous group in the Annalist weekly index advanced. Fuels and chemicals were unchanged. The former and building materials are still well out of line with the average for all groups, which is down now to 103.9 with 1913 taken as 100.

This continued slump in commodity prices, of course, does not help business sentiment any or inspire expanded operations. The latest figures on space occupied in public warehouses fails to show much improvement at the end of March in comparison with February. The decline was about 2 per cent. for the country as a whole. The New England and South Central States showed increases for the month.

DRY GOODS CONDITIONS.

Retail trade in the week was again held down by inclement weather except toward the close, when sales expanded under more favorable conditions. Aggressive promotion is getting good results, the stores report, and it remains to be seen what can be done when warmer weather brings in a call for Summer items. Travel and sports wear were active in the week, but it took very special values to keep up men's wear volume.

The figures on department store trade last month, issued during the week by the Federal Reserve Board, were quite in line with expectations. A reduction in dollar volume of 9 per cent. was shown for the country as a whole under the same month last year. The variations ranged from 6 per cent. for the Minneapolis district to 14 per cent. in the Philadelphia area. The loss in the New York district was 8 per cent.

Unless unforeseen developments arise, this month may prove to be the last of the really unfavorable comparisons for trade, because the downturn last year started about this time and with it the reductions in prices which have contributed so largely to the losses disclosed by the trade returns. Next Fall, for these reasons, some increases may be expected even if the business recovery is not marked.

THE SUMMER WHITE HOUSE.

President Hoover last year found his Rapidan camp an ideal place not only for rest but also for work, the sort of work which involves long discussions and uninterrupted consideration of plans and policies. Throughout the summer he spent the week ends there, almost always returning to Washington with some problem solved or some new appointment decided. This week end saw the first of the 1931 Rapidan councils, with War Department officials as the President's guests. The President is fortunate in having a retreat where relaxation is possible and everyone present can speak his mind with informality. The Rapidan camp makes an excellent summer White House.

That was a clever young operator who caused the rescue of a sick man when she heard him groaning into the telephone. She knew at once that something was wrong because the groaning came before and not after he had tried to get a number.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

I left Big Rapids Jan. 1, 1877, to seek what I thought would be a bigger and broader field in Grand Rapids. I have lived here ever since—over fifty-four years. I visited Big Rapids last Saturday and searched in vain for a man who was active in the business life of Big Rapids a half century ago. Such a person was not to be found. I could not even find a sign which reminded me of any man who carried on fifty-four years ago. Some of the old store buildings are still in evidence and, of course, many of the residences and churches are unchanged, but in many respects the Big Rapids of today bears little resemblance to the county seat of Mecosta county as I knew it in the three years from 1874 to 1877, when I was serving an apprenticeship in the old Magnet (long defunct) office on Maple street. Even the building in which the Magnet office was located has disappeared.

The same condition is true of every town between Grand Rapids and Big Rapids, with one exception. That one exception is Sand Lake, where M. V. Wilson still holds forth in the drug business. Until two months ago the late Howard Morley, the Cedar Springs merchant, was another exception to the general rule.

I find an occasional son or grandson with whom I did business fifty years ago, but they are not very common. Most of them are, of course, doing business under much more modern conditions than was the case with their honored sires.

Before leaving Big Rapids I drove around by the community hospital to glimpse the beautiful marble bird bath which was installed by Clarence E. Bigelow, of Grand Rapids, and dedicated last Tuesday under the auspices of the Knights Templar of Big Rapids. The feature was created as a memorial to the father of the donor, who was a leading physician and druggist at Big Rapids fifty years ago. Mr. Bigelow very generously had inscribed on his gift the names of all Big Rapids physicians who were prominent in the days of his father's career and since. The act was a deserved tribute to a worthy father by a worthy son.

I recall Clarence in Big Rapids as a curly headed little lad whom everybody liked because of his good nature. His face was always wreathed in smiles. He sold more newspapers than any other newsboy of his day, because of his remarkable temperament. Now he produces more asthmatic cigarettes than any other man in the country—probably because he makes a better cigarette than any one else does.

At Stanwood I found H. Hintz pleasantly installed in a store building a block North of his old location. He made the change some months ago, but acquired the building by purchase only a few days ago.

At every point between Grand Rapids and Big Rapids I was told that the farmers propose to increase their potato acreage this season. The same was true at Greenville and Sidney, where I called on some of my customers last Thursday. The committee of growers who visited Detroit recently to ascertain why more Michigan grown potatoes were not given the preference were greatly surprised to learn that Michigan stock had largely been superseded by Maine grown potatoes because of the growing inferiority of Michigan spuds on account of the lack of proper fertilization. This is due largely to the fact that the introduction of the tractor has reduced the use of horses to such an extent that farmers produce little fertilizer for use on their potato fields and too often hesitate to purchase commercial fertilizer to take the place of home production. One thing is very evident: Michigan farmers must bring up the quality of their potatoes or lose the good name they have long enjoyed as growers of spuds.

I presume O. P. DeWitt, the St. Johns grocer, who celebrated his fiftieth anniversary as a wholesale and retail merchant Monday of this week has received many letters of congratulation, but I do not think he received a finer tribute than the following letter, sent me by the grand old Roman, John W. Fitzgerald, who was 85 years old March 16 and who has to his credit a record as editor, banker and good citizen which entitles his opinion to great weight:

St. Johns, May 15—I have just read your editorial write up of O. P. DeWitt, our wholesale grocer, and wish to say I am pleased to have the opportunity of endorsing every word of your fine tribute to a worthy citizen.

O. P. DeWitt is in every way the gentleman and successful business man you have pictured him. I have had the pleasure of his acquaintance for a period of forty-four years and have ever and always found him dependable and as true as steel, both as a neighbor and a business man.

There were never two sides to O. P. DeWitt. As a retail grocer he never sold a customer an article out of his store which was not just what he represented it to be; he would never sell a customer an article, although he had it in stock, which was not just what it should be and the customer was told the reason he would not sell it.

As your article stated, O. P. DeWitt has been on the business firing line for over a half century, never having taken a vacation nor left the business desk during all these years. As a citizen he is progressive and liberal and because of his honesty and sound business judgment is frequently sought for his advice on matters of civic importance.

Because of your truthful tribute to a citizen of worth, I could not let it pass without a hearty endorsement. His business career and his dependability as a citizen should act as an incentive to the young men of to-day, to not only study the character of such men but to profit from the lesson they impart.

John W. Fitzgerald.

Holland has featured "Tulip Week" for several years, but this year she has exceeded all previous attempts. No one who can possibly make the grade should fail to see the remarkable way in which Holland has

handled this feature. Those of us who selected Sunday as a proper time to visit the Town of the Wooden Shoe were surely penalized. I was an hour and a half going thirteen miles on U S 31 and I met people at the hotel who were two and a half hours in getting from Saugatuck to Holland. The Warm Friend Tavern fed more people than on any previous day in the history of the hotel. Early in the afternoon hungry hordes waited two hours to obtain seats in the dining room. Landlord Dauchy faced the most trying experience of his life, but his well-trained force of employees enabled him to emerge from the ordeal in flying colors.

Much was expected from the flower show held in Grand Rapids last week under the auspices of the Kent Garden Club, but the result was far in advance of the ideas of the most enthusiastic advocates of the undertaking. In variety, scope and arrangement the show reflected great credit on its promoters and managers. Certainly nothing could be done to create more effective interest in the increase of flower growing than exhibitions of this character.

A young man whom I had never seen before called on me last week and handed me a paper stating that he was well along in the T. B. class and solicited funds to enable him to get to Arizona. I asked him for references and he said he was his own reference. He certainly looked the part. I realized how much wiser it would be for him to have a statement from a physician of character and standing in the community and suggested same to him. He spurned the idea and stalked out of the office as though he were highly indignant. I have made it the rule of a lifetime to help those who were afflicted with the dreaded malady, but I have always insisted that solicitations of this kind be accompanied by the proper credentials.

Glenn N. Deuel, who was engaged in general trade with his father at Bradley for several years, but who has been located in the West for many years, writes me a beautiful letter about his late father, as follows:

Los Angeles, Calif., May 13—On June 19, 1930, there appeared in the Tradesman an article written, I am sure, by yourself, regarding a recent trip through Bradley. In this article Mr. Stowe, I think you paid the finest and grandest tribute to my father, Lee Deuel, which any man has ever paid. You may not remember me, Mr. Stowe, but I remember you very well. Your little write-up causes to pass through my mind almost my entire life and so often in my dreams I am back there in the old store and later back at work in the old National City Bank, where I went to work under J. Frederic Baars, E. H. Hunt and others. I started out to be a banker, but the call of the West was too strong and after some years in the mining business in Oregon and Idaho, I landed in this most beautiful California, where within its state boundaries can be found almost everything that exists in the entire world.

Going back to my father and his methods of doing business it may interest you to know one of the few and one of the earliest examples of square

dealing which he put before me. I think you will appreciate it.

We had three kinds of tea in our store; a tea-dust for 18 cents, a good grade for 40 cents and a high class tea for 80 cents per pound. About the greatest quantity of the 80 cent tea which we sold to one customer was from two to eight ounces. I was about nine years old and standing on a soap box so I could reach the top of the counter, when Charlie Selkirk came in and asked for ten cents worth or two ounces of the 80 cent variety. I was weighing out the two ounces when father came along and said, "Now, boy, let me tell you something—if you are going to work in my store, I never want to catch the bar on the scales below the center of the middle—you don't have to make it hit the upper loop hard, but always be sure that you give the customer the best of the weight." Forty-one years, Mr. Stowe, has this simple, but effective lesson been a cardinal principle with me in all my dealings. I could have retired many times in California had I forgotten the few lessons that good man taught me.

Are we to witness the resuscitation of the "sunshine clubs?" The past few days have brought a few stray exhortations of this sort, looking to the re-organization of these societies of cheer—flourishing in 1909, moribund in 1910 and extinct in 1911. Thus a captain of industry is quoted to the effect that "a 'national boosters' club' would restore national prosperity in twenty-four hours." Thus also a national bank in New York declares in its monthly circular that "what the country needs now is a distinctly encouraging constructive campaign."

To the great rank and file of pessimists, of course, the times seem all out of joint. The National business machine creaks and groans sadly to their ears. They take a lugubrious joy in fearing and predicting that more cogs will slip, other parts work awry—if the whole contraption does not break down. Yet, one and all, they lend not lubricating oil, but vinegar.

Conditions, admit the isolated sunshine-seekers, are not flawless—never were or will be. Crops are by no means assured; politics is just as bad. It is confessedly a period of transition, readjustment, flux—legal, political, ethical, moral, material—with all the discomfort that such an era involves. But the natural environment of business averages as good as could be expected. It is less conditions than states of mind that are jangling.

There is a universal incompatibility of temper, between classes and individuals. These states of mind are planes set at hostile angles. Pessimism is not merely despondent but grouchy. It likes to gaze at chimeras; it sneers and it sulks; it is suspicious and jealous; it is destructively critical; it is selfish, stingy, small-souled. Sunshine, if not a delusion, is to it a counterfeit.

Examples are legion of this want of sympathetic understanding. Consumer, retailer, wholesaler, jobber, manufacturer, react damagingly upon one another. Labor and capital look at each other askance. Business competition is a dog-eat-dog affair. Inter-

class friction is as untimely as it is harmful. We forget that all our jobs—save the pawnbroker's—are threaded on the same string of prosperity.

The labor unions' idea that they have as much right to federate as has capital reaches its crude fruition just when the members were most in peril of their jobs, and when business executives were sorest and most touchy. The politicians, many of them doubtless acting in good faith on what they held to be a popular mandate, are wearying the people who chose them. The masters of business already burdened by perplexities, will not recognize any of these activities as part of a travail to be gone through before a definite corporate status is worked out.

In fact, the politician comes now the nearer to holding forth the hand of fellowship. Congress will next autumn listen to the complaints and the suggestions of big business as regards the duty of lawmakers in this emergency. Among the nearer-statesmen there appears to be growing a faint consciousness that ultimately it would be better politics to upbuild than always to tear down.

If their conversion should prove genuine, they might set a standard for the rest of the community. Gradually and justifiably might be set aside the indigo lenses that now distort our mutual relations—the frown be discarded for the smile, the clenched fist for the handshake. And better that it should be struggling sunshine for a while, rather than the futile, boot-strap-hoisting, artificial effulgence of 1909. That smile was too forced; it had come off. A new attempt would fare better in a gentler cultivation of geniality. E. A. Stowe.

The Romance of Hawaiian Pineapple.

The Hawaiian Islands have played an important part in the development of two great industries which are closely related to the grocery business—sugar and pineapple. One is inclined to think of Hawaii as a land of balmy sun, gentle breezes, expansive beaches, mellow moonlight, and alluring maidens—all of which are especially appealing conceptions at this time of the year. As a matter of fact, however, there is literally a beehive of commercial activity behind the vacation land exterior of this historic group of semi-tropical islands, which are located one-third of the way across the Pacific about opposite Mexico City.

As romantic as the Islands themselves has been the growth of the Hawaiian pineapple industry. From very small beginnings in the closing years of the nineteenth century, this industry has now grown into a young giant so that to-day pineapple is second only to peaches among canned fruits consumed in this country, and is rapidly forging into the lead. So rapid has been this growth that the industry has frequently increased its pack from twenty-five to fifty and a hundred per cent. in successive years. As an illustration, the 1930 pack of 12,672,296 cases was approximately 25 per cent. above that of 1929 which in

turn was substantially greater than that of 1928.

The "King of Fruits," as the pineapple is justly called, was first brought to Hawaii about 1813 by a Spanish navigator. Although the fruit was relished by the natives, the plants were not cultivated and grew in a wild state until 1885 when an enterprising English horticulturist named Captain John Kidwell realized their commercial possibilities and laid out the first Hawaiian pineapple plantation. Captain Kidwell made many important contributions to pineapple cultivation and is recognized as the founder of the industry.

The United States was the logical market for the pineapple, but it was soon discovered that they could not be shipped satisfactorily in the fresh state. This resulted in the erecting of a cannery for preserving the fruit, fresh from the field. It is from this humble beginning that the Hawaiian pineapple industry has grown to the present day proportions. Now, more than 95 per cent. of all Hawaiian pineapple is canned.

Pineapples grow on plants which rarely reach more than waist high. They are set out in long rows just a foot or two apart, and one of the most inspiring sights imaginable is a vast pineapple plantation with acre upon acre of these attractive plants stretching as far as the eye can see. The fruit is not ready for harvest until twenty-two to twenty-four months after planting, and this is followed by two or three subsequent yields at yearly intervals, after which the field is dug up and replanted. The most up-to-date methods and equipment are used in cultivating Hawaiian pineapple and its growth and perfection is the subject of continual study by highly trained agricultural scientists.

The modern pineapple cannery in Hawaii also presents an outstanding example of highly developed production methods. The peeling and slicing of the pineapple, the sealing of the tins, and the processing and labeling are all accomplished by automatic machinery—and every employe is dressed in spotless white and wears rubber gloves. The automatic machinery in the pineapple canneries, which is the marvel of visitors, has been developed as a result of constant study by mechanical and production engineers who have made this their life work.

Although the growth of the Hawaiian pineapple industry in recent years has proved to be one of the commercial marvels of the century, qualified observers are confident that no "saturation point" is in sight and that continued huge increases in consumption may be expected. Among the specific reasons advanced for this forecast are:

1. Hawaiian pineapple already enjoys a universal appeal.
2. It is consumed in large volume the year around.
3. It is probably used by more families than other canned fruit.
4. The canned product continues to be improved from year to year.
5. It probably has more uses and can be served in more ways than any other canned fruit (is appropriate in any of the three daily meals).

MILWAUKEE BOUND!

YOU'RE due in Milwaukee July 6, 7, 8 and 9 for the 34th Annual Convention of the National Retail Grocer's Association. This is going to be the best convention ever. You'll meet old friends and make a lot of new ones. And you'll come back with a lot of good ideas and fresh slants on everything!

Write your local Secretary NOW so that the Transportation Committee may make reservations for your accommodations.

Compliments of STANDARD BRANDS INCORPORATED

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FLEISCHMANN'S YEAST - FOR - HEALTH
CHASE & SANBORN'S DATED COFFEE
ROYAL DESSERTS Order
ROYAL BAKING POWDER from your Jobber

Ask your local Secretary about the 1931 Tour to Europe following the Convention! Here's a great opportunity to visit England, France, Germany, Austria, Switzerland and Italy at a very low cost on the S. S. Dresden.

HEKMAN'S

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

Cookie-Cakes and Crackers

MASTERPIECES OF THE BAKER'S ART



for every occasion



Hekman Biscuit Co.
Grand Rapids, Mich.

6. It is packed in many can sizes to suit every individual requirement.

7. The source of supply appears to be practically unlimited.

Liability of Husband For Goods Sold To Wife.

The question of the liability of a husband for goods sold to his wife is one of great importance to the business world, and if a merchant would avoid bad credit risks in transactions of this kind he may well inform himself on the general rules of this subject. Otherwise, it is a mighty easy matter for him to encumber his books with accounts that may be very difficult of collection. Now, let us see.

In the first place, a wife, merely because of the relationship does not have the power to bind her husband by contract. Before she may do this, it must be shown that she has authority from him to pledge his credit, or that the articles purchased are necessities such that the law will compel him to furnish, and that he has failed to live up to his duty in this respect.

By the same token, if a husband can show that he has provided his wife with necessities according to their station in life, he cannot be held liable for purchases made by her, unless he assents thereto. And as an illustration of how the courts usually reason in situations of this kind, the following will serve.

Here, the wife of a prominent professional man entered a retail store and opened an account in her name. The merchant knew that she had no personal estate, but he also knew that her husband enjoyed a large income and paid his bills promptly. Without any mention of the husband, the merchant sold the wife on credit. The articles purchased ran all the way from shoes to a fur coat.

The wife made payments on the account from time to time, but kept increasing her bill until it amounted to several hundred dollars. She fell behind, and eventually the merchant took the matter up with her husband. The latter refused to pay, and the merchant filed suit against both the husband and wife.

Upon the trial of the case, the husband showed that he made his wife a regular allowance for clothes and household expenses; that he always paid cash for what he bought and had refused his wife permission to open charge accounts in his name. Further, he showed that he had no knowledge of the account in question until the merchant had presented it for payment when long overdue.

The merchant, on his part, tried to show that the articles furnished the wife were necessities and such that the law would compel the husband to furnish. But after the husband had shown that he had already made provision in this respect for his wife, the merchant's case was dismissed, the court saying:

"A wife has no power to make a contract binding upon her husband unless upon his authority express or implied. In cases where the authority is to be implied from the marital relationship the presumption which the law raises is based upon the obligation of the

husband to supply necessities to the wife.

"When he has supplied his wife with those necessities which their station in life and his financial standing entitle her to have at his hands, or has furnished her with moneys sufficient to enable her to purchase them for herself, he is under no obligation to pay bills incurred by her for what would have been necessities if he had not already supplied her therewith; but which are not, in fact, such, because of the precedent supply."

So that ended the case with the merchant holding the bag. For, while he was given a judgment against the wife alone, it appeared that she had no property from which it could be collected, which, of course, rendered it worthless from a credit standpoint. The foregoing is a nice case on the subject of this article, and exemplifies the usual outcome in litigation of this character.

It follows, unless a wife has separate property of her own, a merchant may be taking chances in selling her goods, with the expectation of collecting from her husband, in the absence of authority from the latter. The fact that a wife, merely because of the relationship, has no right to bind her husband, should never be lost sight of in cases of this kind. And where goods are sold to a wife on the credit of her husband, there is just one safe plan to follow from a credit standpoint, and that is to obtain the husband's O. K. to the account, which will of course be binding upon him.

Leslie Childs.

Limit New Hard Surface Rug Lines.

Hard-surfaced floor coverings manufacturers will limit their participation in the trade opening to be held by producers of soft-surfaced goods June 1, to the exhibition of a few new patterns. Manufacturers of linoleum and felt-base goods said yesterday they consider one opening each year sufficient for their trade and will confine their offerings to the December trade showing. No changes in price are planned in the hard-surface field next month, they said. Current demand for goods is slack in all branches of the hard-surface trade with the exception of lightweight felt-base products. The latter have been selling in good quantity throughout the Spring.

Window Glass Prices Lowered.

A further downward readjustment of window glass selling prices, effective during the week, apparently has had little influence on buying trends. The reduction of from 8 to 10 per cent. is the third to be made since early December. Distribution, however, continues in light volume, and orders are mostly for immediate trade needs. The demand for plate glass, while showing comparatively little improvement during the week, held the gains made during the latter half of April. The market continues firm.

The old saying "money begets money" can be made to mean "skill begets skill."

Whatever makes you a better clerk at the same time makes you a better man.

QUAKER EVAPORATED MILK

Supreme Quality

Absolutely Pure

Perfectly Wholesome

300 per cent. increase in
Sales during the past six
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FINANCIAL

Move Toward New Regulation of Bonds.

Investors in municipal bonds are watching with keen interest a movement in several states for greater supervision of county, city and village borrowing by the state governments.

Inspired by a desire to protect the holders of municipal obligations, regulate new financing, aid in the adjustment of defaults and safeguard their municipal credit standings, four or five states have recently discussed or adopted plans for some measure of central control.

Various proposals in various states have their merits and their disadvantages. Whether they will achieve their purposes remains to be seen. Without considering any of the specific proposals individually, it appears that the movement may aid in the solution of some of the problems that have arisen in connection with decreasing municipal revenues and an increasing number of defaults. The Investment Bankers Association of America regards the supervision of municipal borrowing by state officials as sound policy as a general thing.

The average person is not inclined to question the security of a municipal bond, but unfortunately there are weak municipals as well as strong municipals. Discrimination in purchasing is just as essential here as in any other form of investment. It should be realized that a city or a county is a business concern just as much as an automobile company or a power and light corporation.

The revenues of municipalities have decreased this year as the result of shrinking taxes and reduced property values. The situation has been acute in some localities, particularly in the agricultural sections. Municipal defaults are more numerous than they have been for years.

With laudable sincerity, leaders in a few states have sought to correct some of the evils of unregulated municipal financing. Probably the conditions in those states are no worse than in others in which the credit standing is left to municipal authorities. It will be interesting to learn how successful those efforts prove to be.

North Carolina has passed a law providing for the formation of a local government commission to regulate not only bond issues of political subdivisions but the collection of taxes. The commission enjoys virtually dictatorial authority.

New Jersey's municipal obligations enjoy a high standing, but that has not prevented its legislators from passing what amounts to a receivership law for municipalities that have defaulted for sixty days or more. The Reeves law is something unique in municipal regulation. It applies particularly to the North Bergen township, but will bear on all communities. The law has been enacted, although it has its opponents. Bond men believe it will help municipal credit in that state.

Florida has discussed many plans to solve its difficult problems, caused by the depression that started there several years ago. One plan is for free-

holders' elections for all bond propositions except refunding issues. Another plan is for the formation of a state board of administration including the principal officials of the state to supervise municipal financing.

Massachusetts took a step toward state control in one case last year by giving the city of Fall River permission to exceed its normal debt limit. Other states that have discussed relief for municipalities include Texas and West Virginia.

[Copyrighted, 1931.]

Refrigerator Usually Doubles Use of Electricity.

Investors who favor the public securities will do well to follow the course of an ambitious plan on the part of the electric group to sell 1,000,000 electric refrigerators in 1931.

These companies have discovered a new and important source of electric revenue in the tremendous popularity of electric refrigeration in the last few years. The improvements in mechanical refrigeration have resulted in a quick appreciation on the part of the public.

Figures just compiled show that there were 2,625,000 electric refrigerators in use on January 1, 1931, of which 775,000 were installed in 1930 regardless of the business depression. Installations last year were more than ten times as many as the installations in 1925.

The significance of this trend to the power and light companies and to investors in power and light securities is that the use of an electric refrigerator usually doubles the consumption of electricity in the average household.

Experts in power and light sales do not hesitate to say that the increase in the use of electric refrigeration was the largest single factor in the 1930 gain in gross sales of electrical energy in the face of a substantial decrease in sales to manufacturing concerns. Residential and commercial sales of electricity actually increased about 9 per cent. in 1930, while industrial sales were off about 7 per cent. The same trend has been continued this year. Inasmuch as domestic consumers pay higher rates, revenues for the industry as a whole have been practically steady.

Not satisfied with the showing of last year, the utility companies are co-operating in a gigantic plan to increase the number of electric refrigerators in use this year by nearly 40 per cent. The plan is unusually comprehensive, involving national and local organization and a major program of advertising.

Whether the objective is reached or not, the campaign is expected to prove a powerful boon to the power and light companies. The sale of even half a million refrigerators would further stimulate electricity sales. It appears that electricity companies have found something to fill the breach caused by the business depression and that the increased importance of the domestic customer will tend to stabilize that industry's revenues in the future.

More work and less talk has been prescribed by several leaders as the remedy for business depression. The

electric companies are following this prescription without hesitation, which has been reflected already in the relative stability of their stocks and bonds. [Copyrighted, 1931]

Railroads Facing a Dilemma.

Continued declines in railroad earnings this year have emphasized the necessity of providing early relief for the carriers if their credit is not to be seriously impaired.

Two methods have been suggested: A general advance in freight rates or a downward revision in wages. Neither of these proposed solutions has met with outspoken favor by railway executives, however, and it may be assumed they will be strenuously opposed by business and labor.

As Charles Donnelly, president of the Northern Pacific, pointed out after the recent Chicago conference of railroad chiefs, the time is scarcely opportune for effecting higher freight tariffs. Increased charges in this direction would tend to retard rather than expand business. As a matter of fact, several carriers have sought to increase their revenues by reducing rates and meeting competition of motor trucks and busses.

Co-operation among railroads to eliminate waste under the sponsorship of the Interstate Commerce Commission is suggested by F. J. Lisman. Public backing for such a move would change the psychology of investors and help restore rail securities to favor, he contends.

Mr. Lisman frankly considers the outlook discouraging. He doubts whether even a turn for the better would be sufficiently rapid to prevent receiverships and further loss of prestige. None but the strongest roads can obtain needed capital for further expansion, he says.

Competition from trucks and busses has about reached its maximum, Mr.



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Lisman believes, for he thinks much of the business handled by these rivals of the railroads is taken at a net loss if costs were accurately measured.

"Nevertheless," he adds, "even if this optimistic view about the business outlook be accepted, passenger and short-haul freight business is bound to be less by at least 20 per cent."

Although railroad wages bulk large in a carrier's operating expenses, payments to the individual workers are not high when compared with those of skilled artisans in other trades. Moreover, a reduction of 10 or 15 per cent., such as has been suggested, would provide relatively little relief for carriers.

The trouble has been that a substantial part of labor has been wasted through regulations compelling employment of more men than were actually needed for certain kinds of work. Important economies have been effected, but apparently railroads will have to pinch tighter than ever to eke out profits.

William Russell White.
[Copyrighted, 1931.]

Lesson To Be Remembered in Next Boom Era.

Savings bank accounts that were fattened in times of prosperity are coming in handy now for workers whose pay envelopes are not what they used to be. Those who neglected to prepare for a rainy day are paying dearly for their oversight.

So it is with large corporations. Their savings accounts are in the form of huge reserves and surpluses that may be drawn upon for dividends. Experienced managements which have guided their companies through previous depressions learned the value of thrift.

Corporate pay envelopes are not so bulky as they were in 1928 and 1929. Consequently, unless managements provided for the shrinkage in earnings, many companies have no savings fund upon which to fall back for disbursements to stockholders.

Stockholders who are still receiving dividends not being currently earned owe a vote of thanks, therefore, to farsighted executives and to conservative elements in legislative bodies that balked efforts a few years ago to compel distributions of large surpluses.

Had legislation been enacted at that time imposing heavy taxes on corporate surpluses, reserves accumulated by leading industrial enterprises might have been disbursed and stockholders would be receiving nothing now. One can imagine the disruption in securities markets that would have followed dividend omissions by the country's largest corporations.

Directors of the United States Steel Corporation, for instance, recently authorized continuance of dividends at the usual quarterly rate of \$1.75 a share on the junior stock even though earnings for the first three months of the year fell to 5 cents a share. Accumulations put into reserves in times of prosperity are being drawn upon to continue payments to stockholders. A similar policy was followed in 1921 and 1922.

The lesson learned in this depres-

sion should be remembered in the next boom era when proposals are brought forward to compel large corporations to draw out their savings and distribute them to stockholders.

Individual speculators who withdrew savings to use in the stock market in 1929 and saw their "rainy day" funds swept away in the subsequent crash probably will be slow to repeat the performance. Wealth is created not so much by what one makes as by what one saves.

William Russell White.
[Copyrighted, 1931]

Corporations Wound Up.

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

Macomb County Abstract Co., Mt. Clemens.
Park Shoes, Inc., Detroit.
Western Coal Sales Corp., Detroit.
Rutherford-Sickler Co., Detroit.
Wm. T. DeVine, Inc., Detroit.
Capitol Stores Co., Flint.
Dean Construction Co., Reed City.
New Life Co., Ludington.
Farmers State Bank of Pottsville.
B. C. Holding Corp., Detroit.
Palmer Apparel Shop, Detroit.
Wills-Meier Co., Detroit.
Cinephone Electrical Reproducing Co., Detroit.
Electric Die Forging Co., Detroit.
Michigan Merchants Credit Association, Detroit.
Washington Motors, Inc., Detroit.
Pontiac Recreation, Inc., Pontiac.
Tittabawassee Threshing Co., Free-land.
Union Store Fixture Co., Detroit.
Obenauer-Barber-Laing Co., Detroit.
East Jordan Flooring Co., East Jordan.
Fraser Sales Co., Detroit.
Wayne Modern Steam Laundry, Wayne.
Locke Bomers Agency, Grand Rapids.
Rosenfeld Realty Corp., Battle Creek.
Peoples Savings Bank, Belding.
Lorne Engineering Co., Detroit.
Powers-Hazebrook, Inc., Grand Rapids.
Webber State Savings Bank, Portland.
Ford Sales & Service, Columbiaville.
L. M. Company, Detroit.
Pressler Realty Co., Jackson.
Atlas Stores, Inc., Detroit.
Presque Isle Bird Sanctuary, Flint.
Morgan's Clothes, Inc., Flint.
Emerson Shoe Stores Corp., Detroit.
Pathe Exchange, Inc., Detroit.
Sumpter Land Co., Detroit.
General Typewriter Exchange, Brooklyn.
Van Loon-O'Connor Co., Detroit.
Railway Exchange Building Co., Detroit.
Clifford Land Co., Detroit.
American State Bank, Detroit.
Rollings-Harris, Inc., Highland Park.
Michigan State Bank, Detroit.
Beaver Iron Co., Marquette.
E. M. Holland, Inc., Grand Rapids.

Shatter Proof Tumbler Sells Well.

Sales of shatter-proof composition tumblers gained steadily in the last two months. The tumblers are wanted in colors of green and blue, and are neglected in the darker shades. Development of the sale of the composition material in luncheon and dinner sets has been retarded in the popular-price field because of high production costs. Sets produced at this time retail at from 40 to 65 cents per unit, depending upon the size of the article. Orders for glass beverage sets, it was reported, have shown a sharp increase in the past week. Demand is confined chiefly to low-end sets in green and rose which can be retailed at 59 cents.

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BROADER EDUCATION.

Necessity of Adopting a More Balanced System.

It was ordained by our Creator that we should live our lives within certain limitations. This applies to our habits, affecting our health, social and business intercourse.

We are created freewill beings and are given the privilege of following moderation, or we can choose either extreme. Going to extremes is the base of our economic troubles, which brought on the present financial depression.

The Scriptures tell of "the straight and narrow way which leads to eternal life." The author of this injunction, no doubt, had in mind the natural tendency of many people to go to extremes. It is interesting to consider this tendency of going to extremes. Our necessities and pleasures can be carried to extremes and prove harmful. We can live comfortably within the range of certain degrees of temperature which rising too high or falling too low, will be fatal to life. In the matter of eating and drinking, either extreme becomes injurious. While it is commendable to practice thrift and saving, if carried too far, it makes one a miser; while the lack of these virtues make one a spendthrift. We might go on indefinitely with illustrations. We have got to learn to live our lives consistently in order to be happy and successful. To do this, we must be properly trained. That is what our educational system should teach. It should embrace a complete course of instruction, which must include spiritual, intellectual and physical training.

Society of to-day is the result of our educational training. The chief function of society (our civilization) is to produce happiness and contentment of its people. It has failed largely in this respect, for to-day there is much fear and unhappiness in the world, owing to the uncertainty of the future, and the present distress caused by unemployment. Our industrial system has placed extreme wealth in the hands of a few and at the same time has created a vast amount of poverty and suffering. There is something wrong with this system and it must be corrected. We have got to build a new system, which is more humane and just. This situation has been brought about by a faulty educational system and here we must begin to broaden the training of youth. We have been raising up generations with an unbalanced training, because we have failed to develop the spiritual side of child life. This has much to do with the present crime problem among youth.

Much has been said about keeping church and state separate. There is no objection to this, but we should not keep spiritual and intellectual training separate. Both are absolutely needed in order to build a balanced life. Right here is where our educational system is at fault. With the one thought of keeping church and state apart, we have construed the church to mean spiritual training or anything connected with a religious life. We interpret education to mean the development of the intellectual sense alone, leaving the

spiritual sense to be entirely cared for and trained by the church. To the former, we apply compulsory training but to the latter it is optional with the parent as to whether the child has any spiritual training or not. Church statistics show that around seventy per cent. of the youths of to-day are receiving no spiritual training whatever. Right here is the seat of our economic troubles. Our educational system has largely failed, because it does not include the spiritual training of child life. It is time we cut out this matter of religious prejudice and not let it wreck our civilization. We need to apply some good hard sense to the critical situation we are up against. The spiritual instinct or sense, that is born in every child was put there by the Creator for a useful purpose. This sense was placed in the child to be used and not to lie dormant. It should be developed just as much as is the intellectual sense. A child is a dual personality. It has two eyes, two ears, two arms, two legs, two lungs and two brain cells, besides two senses for its control. Consider its physical development. If you bind the arm or leg of a child so as to prevent exercise, it will fail to develop and will shrivel from no use. That member of the body will become helpless. Just so when you develop the intellectual sense alone and neglect the training of the spiritual sense, it will become abnormal and of little use.

The function of the spiritual sense is to govern life conduct. It lays the foundation for character building and good citizenship. It performs the same service in a human life, as the governor does to a steam engine or an electric dynamo. Both must be controlled in order to render steady efficient service. Every child is a dynamo of energy. To be useful, this energy must be controlled and directed into useful channels. When a child has received its education and goes out into the world to make a living, if its spiritual sense has not been trained, it has but part of the education and training it needs. When we come to send out from the public schools a few generations with an unbalanced education, we have produced an unbalanced society, such as we largely have to-day.

It is time that business men should study the results of our educational system, because it makes and controls the kind of business conditions that follow. Through a faulty civilization we have been taught to believe that spiritual and business education must be kept apart. To some extent we have set up a certain code for business during the week days and another code for the Sabbath when we go to church. We have been trying to live under two codes, or to "serve two masters." What we should do is to remove the wall between these two codes, and let spiritual influence mix more with business and let more business principles be used to make the church more useful. This will come about naturally when we broaden our educational system and provide compulsory spiritual, intellectual, thrift and economic training. Not until then can we expect to solve our economic, crime and business problems. It is up to the business men of this Nation to recognize these

facts and to set about to see that this and coming generations are given a balanced educational training. When this is done, business will be conducted along humanitarian lines, selfishness and greed will be controlled. The right of every boy and girl will be safeguarded to go out into the world with the encouragement of entering into a business of their own, if they desire, instead of being a hireling of some giant corporation seeking to control the necessities of the people. Will you help to build this broader educational system we need?

Ensign B. Stebbins.
Carson City, Mich.

Window Glass Call Improves.

Improved demand for window glass, the first really favorable development for some weeks in this branch, is a feature of activities this week in the flat glass industry. The improvement shown was general, not being confined to any one section of the country, and, while not pronounced, was sufficient to lend encouragement to the situation. Relatively little change was shown in the plate glass situation, with demand a shade less active in line with the seasonal trends. Of importance was the announcement by a leading automobile manufacturer of a plan to offer laminated glass as optional equipment.

The Man Who Guesses.

It is a sorry day for the man who guesses in business. For it is no longer a guessing day. He who substitutes an "estimate" for actual knowledge is out of luck.

It is the day of the man who knows his business, who has absolute knowledge of what he is doing and whether he is going. He does not drift—he steers.

Time was when the merchant bought as cheaply as he could and sold for what he could get—and let Nature take its course. Nature usually took it. The man, to-day, who is successful in his business is way past the guessing stage. He figures and refigures. He analyzes and he knows.

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MUTUAL FIRE INSURANCE

An Insurance Scheme That Almost Worked.

Here comes another insurance case, which I can't refrain from saying something about, though I don't wish the readers of these articles to get the idea that I am harping too much on one subject.

This case is another illustration of the lengths to which some insurance companies will go in order to avoid paying insurance.

In this case a married couple named Daniel carried \$5,000 insurance on personal property contained in a building. The company carrying it was the Firemen's Fund Insurance Co. The policy contained the customary clause requiring sworn proof of loss to be filed within sixty days from a fire, unless the company waived them in writing.

On September 25 a fire occurred and badly damaged the insured property. The Daniels gave verbal notice to J. R. Reese, the agent, the same day, and the court found that the following facts then transpired:

Reese had authority to receive premiums and to countersign and issue policies; Reese notified defendant company, and one R. D. Bowers, an adjuster, was sent to investigate and negotiate for an adjustment and settlement of the loss; Bowers investigated the fire and caused Mrs. Daniels to appear before him on September 29 and she answered all questions propounded to her; Bowers demanded a complete inventory of her property covered by the policy at the time of the loss: on enquiry she was advised by Bowers that there was nothing further to do except to wait the completion of his investigation; within sixty days after the fire she served upon Bowers a complete and exact inventory in writing of the property covered by the policy, which inventory was retained by him without objection and has never been returned and no additions thereto have ever been demanded; Bowers proceeded with his investigation of the claim, attempted to adjust it with plaintiff, and offered to recommend a partial payment, without raising any question as to the sufficiency of the proof of loss submitted; plaintiff within sixty days after the fire, and subsequently, again enquired whether there was anything further required of her, and was told by Bowers again that all that was necessary for her to do was to wait until the defendant could complete its investigation and decide as to what it would do; during the said period on numerous occasions she enquired of Reese as to when her claim would be paid and was advised by him that he saw no reason why it should not be paid and that it would be paid in the very near future; thereafter, upon plaintiff's threatening suit, on April 20, 1927, defendant, through Bowers, advised plaintiff that as far as they knew no proof of loss had ever been filed and that consequently they had never been in a position to determine whether or not a valid claim ever had existed; that thereupon plaintiff, as soon as she could collect the data, prepared a formal proof of loss complying in detail with all the requirements of the policy, and delivered same to defendant's agent, Reese, on May 24; that Reese accepted the formal proof without objection; defendant company retained the formal proof for twenty-two days without objection and on June 15 returned it by registered mail to plaintiff without any specific objection as to the time of filing same, but stated that it could not accept it in compliance with the terms of the policy.

In spite of the fact that the insurance company got into the case thus deeply, and manifested all this interest, their seized the first chance after the sixty days had expired without any formal proof of loss, to notify the Daniels that they wouldn't pay anything because no formal proofs of loss had been filed. Whether the company simply stalled the Daniels along until the sixty days had expired and then took advantage of it, is a matter of opinion.

The Daniels brought suit on the theory that what the company had done amounted to a waiver of formal proofs of loss; in other words, that the company's actions, which spoke louder than the words of its policy, meant in law that they didn't need formal proofs of loss, weren't depending on them and were willing that they shouldn't be filed.

The court in which the case was first tried upheld the insurance company in standing on the failure to file formal proofs of loss. The Daniels appealed, however, and the Appeal Court reversed, holding that the company by its actions had waived the formal proofs. The higher court put the case in the following nutshell:

If the company investigates the loss on its own account, and so conducts itself with relation thereto as to show a satisfaction with the knowledge thus obtained, or to induce reasonable belief in insured that it is so satisfied, and does not desire formal notice or proofs, it will amount to a waiver of such formalities.

There you are, you see. I say again as I have said many times before, that it doesn't seem fair to me, or square, for an insurance company to do things like this, and the fact that so many of them do them is powerful evidence that the policyholder must look out for himself. From companies like this he can expect no help; in fact, they will take advantage of him if they can. How can he look out for himself? By knowing what is in his policy and always acting on it.

Elton J. Buckley.

Wall Paper Designs To Change.

Wall paper lines for the 1931-32 season exhibited at the trade opening in July will feature French and Italian period designs instead of the modernistic and severe patterns which dominated last year's display. The demand for period patterns, it was explained, has increased more rapidly than manufacturers anticipated and many have been forced to change their earlier plans and introduce additional papers of that type into their lines. Pastel shades will be featured in the new patterns in contrast to the bright colors now in vogue. Prices will remain at present levels except in a few cases where slight declines are predicted. No advances, it was said, are contemplated.

Martin Penning, dealer in hardware at 1428 Grandville avenue, Grand Rapids, renews his subscription to the Tradesman and writes: "Enclosed find check for the largest and best \$3 trade journal in the world. This is more than Henry ford can say about his machine."

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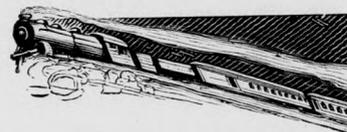
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THE PULLMAN SLEEPER.

It Was Invented By a Grand Rapids Resident.

The late Dwight K. Utley, a resident of Grand Rapids for many years, was a boyhood friend of George M. Pullman and knew other members of the family well. Mr. Utley was known by many old residents as the circulation manager of the old Grand Rapids Eagle and as a member of the quartette that furnished music for the Park Congregational church nearly seventy years ago. Mrs. Levancha Stone Shedd and George D. Herrick were also members of the quartette. Mr. Pullman visited Grand Rapids occasionally and while here was usually the guest of Mr. Utley or of Elias Hall, a relative by marriage, who built the house which stands on the Northwest corner of Cherry street and Jefferson avenue and occupied it a decade or more. Mr. Utley always evinced a lively interest in the welfare of his boyhood friend and regarded him as the only one of the Pullman family who would ever win a conspicuous place in the world of business. Their acquaintance commenced in Brocton, Chautauqua county, New York, where George M. Pullman was born, during the first quarter of the nineteenth century. The family was a large one and the income of the father, gained mainly in moving buildings, was hardly sufficient to clothe and feed the wife and children. At the age of 14 George left school and entered the employ of a small merchant, located in Brocton, as a salesman. Two years later he moved to Albion, N. Y., where he joined his elder brother, Albert B. Pullman, a cabinetmaker, and learned the trade. In that period furniture was manufactured by hand, machinery not having been developed for that purpose, and Albert B. Pullman was a master of his art. From the raw lumber he built the bedsteads, tables, chairs and also the coffins needed by the community. With his own hands he planed the boards, cut them into dimension stock and constructed and finished the furniture he sold, but failed to earn more than a fair living by his industry. The little shop was a good school in practical mechanics for the younger brother, and the experience gained while employed therein proved of great value to him in later years. When George M. Pullman was 20 years old his father passed away. Meeting his friend, Utley, one day George remarked: "I realize that the support of my mother, brothers and sisters hereafter will fall almost entirely upon myself. I must find profitable employment. The wages of the ordinary salesman or cabinetmaker will not be sufficient. I must have a substantial income to enable me to carry my burden."

In the year 1853, at the age of 22, he entered into a contract with the State of New York, wherein he undertook to move buildings from the route of the Erie Canal, which the state had determined to construct, in Niagara county. The work was intelligently prosecuted and the youthful contractor realized a substantial remuneration. When the state au-

thorities paid to him the first installment of \$500 on account of the contract he remarked to his friend, Utley, "I feel like a millionaire." He used the old apparatus his father had employed in the same line of work, subsequently shipping it to Grand Rapids, where he elevated Sweet's Hotel eight feet, moved a barn for Charles W. Garfield and did other work of similar character. About the same period Albert B. Pullman moved to Grand Rapids. Aided financially by George M. Pullman to the amount of \$7,000, he commenced the manufacture of furniture, under the firm name of A. B. Pullman & Co. Order work was a specialty with the firm and among the buildings furnished was the old county office structure, located on the Northeast corner of Kent and Lyon streets. Cherry lumber was largely used in those days and the cabinet work and finishing were so good as to excite favorable comment. The Pullmans also manufactured household goods, and the late C. C. Comstock, in an address before the National Association of Manufacturers of Furniture, some fifty years ago, mentioned their shop and an incident that caused considerable laughter. The firm sold a set of dining chairs to a farmer. Some time after the goods were delivered the farmer appeared at the factory and George Pullman exclaimed: "What are you back here for; what do you want?" The farmer replied, "I brought back the chairs." Opening a number of gunny sacks he spilled the pieces on the floor and demanded that the chairs be rebuilt. Dry kilns were not used in the period of the Pullman activities in Grand Rapids and most any kind of lumber was considered fit for use in the manufacture of chairs.

The business of the firm did not flourish, and George M., realizing the improbability of his brother ever acquiring the ability necessary to place the undertaking on a paying basis, closed the shop and they both moved to Chicago, where A. B. constructed the first Pullman sleeping car. The work was done under the supervision of the late John Mowatt, who was subsequently superintendent of the Grand Rapids Chair Co. for many years. Realizing that he was not a financier and that he would not be able to put the undertaking on its feet alone, he offered his brother, George, a half interest in the business, which offer was accepted.

The writer lived in the city of Chicago in the year 1864 and remembers distinctly seeing on many occasions the first sleeping car built by the Pullmans. Above the car windows on each side was inscribed the words: "A. B. Pullman Palace Sleeping Car." In the body of the car beneath the windows appeared the words, "Pioneer A." George M. Pullman consented to the inscription as an acknowledgment of the mechanical skill his brother had contributed toward the construction of the car, which cost the builders \$18,000. The Pullman cars of the present cost \$25,000 and upward.

The first Pullman car was built in 1864 and in 1867 Mr. Pullman organized the great corporation that later gained almost a monopoly of the sleep-



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Detroit, Michigan

ing car business. George M. Pullman was an able financier and the corporation was very prosperous under his management. To show the profits of the business it is only necessary to state that in a single year, upon an invested capital of \$4,000,000, the company earned and disbursed \$2,000,000 in dividends. The town of Pullman was planned and built under his direction and he became an important factor in the building and operation of the metropolitan elevated railway in New York. Under his management the Wagner, Mann and other sleeping car interests were absorbed by the Pullman Company.

Mr. Utley occasionally visited Mr. Pullman in Chicago, and remembered meeting him soon after the operation of his cars was undertaken. He was then occupying a suite of small ill-furnished offices, reached by many stairways, in the top of a business building. A year or two later a store on the ground floor of the old Tremont House, on Lake street, was leased for offices, which Mr. Utley regarded as an evidence of marvelous progress. Still later, when he sought his old friend in the great Pullman building, where he was obliged to send in his card and finally to pass a line of guards and lackeys to reach the sumptuous apartments of the builder of the great corporation, he could hardly believe such luxuries were obtainable in this world for persons who did not wear the crown of royalty.

In an exceedingly entertaining book published several years ago, entitled "Elements of Transportation," the author, E. R. Johnson, devotes a paragraph to Mr. Pullman, a sentence of which follows: "George M. Pullman did more than any other individual to increase the comfort of travel." The task of managing his great business was not an easy one. In a letter to the writer concerning the patents acquired by the Pullman Company, Edward B. Moore, once Commissioner of Patents (a former resident of Grand Rapids), stated that their number was several hundred. They covered the inventions used in the Pullman sleeping, drawing room and dining cars and their care and application were but one of many duties Mr. Pullman assumed and carried during the greater part of his life.

Holy writ commends the business of men engaged in feeding, lodging and protecting the wayfarer. Looked at from that standpoint was not George M. Pullman a public benefactor?

In conclusion, it might be well to add that Rev. James M. Pullman was a minister of the Universalist faith who had charge of large congregations at different periods in Troy and New York City. He was also the editor of a magazine that represented the interests and advocated the theology of his sect.

S. H. Ranck, who resided in Baltimore a number of years before coming to Grand Rapids to take upon himself the direction of the Ryerson Public Library, states that Rev. J. M. Pullman, a Universalist who lived in Baltimore, was a brother of George M. Pullman and that he usually spent his summer vacation periods at the

castle of the latter on Pullman Island, in the River St. Lawrence. George M. Pullman died in 1897.

Arthur S. White.

Late Mercantile News From Ohio.

Wellington—Pfaff & Morris, clothiers of Oberlin, have purchased the Men's Style Shop here and will operate it as a branch of the Oberlin store. None of the stock was included in the sale. Possession is to be given May 15.

Dayton—H. H. Peeling, sales promotion manager of the Home Store, and for eleven years in sales promotion, advertising and display work with the Home Store and Adler & Childs, Inc., here (both owned by Adler & Childs) has resigned, effective May 16.

Cleveland—Morris Rich, retail milliner, 627 Prospect avenue, lists assets at \$150 and liabilities at \$3,282. There are thirty-eight creditors. Only claim in excess of \$500 is Wm. Taylor Son & Co., Cleveland, \$841.

New Philadelphia—Emil Rosch, 63, of Meyers & Rosch, shoe merchants, is dead at his home here following a heart attack. His widow and four children survive. He had been identified with the shoe business for more than twenty years.

Zanesville—Consolidation of C. G. Swank & Co., clothiers and furnishers, with Tally & Zulandt, tailors, is announced. The combined store will be located at 609 Main street.

Columbus—Burton M. Huff, 52, a former retail shoe dealer at 950 Mt. Vernon avenue, who in recent years traveled for the Consolidated Shoe Co., died in Grant hospital recently. He is survived by his widow, a son and his father.

Lorain—Metzger & Robinson, dry goods and men's furnishings stock was sold to thirty-five different purchasers by T. A. Conway, referee. The sale netted \$20,760, or \$5,700 more than the appraised value. It is announced that L. A. Harris, of Cleveland, who purchased the greater amount of the clothing stock, will operate the store for an indefinite period. Liabilities of the debtor company are estimated at \$66,000. The concern will pay about 40 per cent. dividend, it is announced.

Toledo — Involuntary bankruptcy proceedings have been filed in the U. S. District Court against Chris Braunschweiger, retail dry goods, by A. Krolik & Co., \$1,154; Edson, Moore & Co., \$734, and Baumgardner & Co., \$301. Leroy R. Cramer, of Toledo, was appointed receiver by Judge Hahn.

Ironton—The Foster Stove Co. has been re-organized and the plant put in operation again. Officers have announced that local men are being employed in every possible position, with many former employes back at their work. In announcing resumption of operation, officials of the company said that stove lines would be supplemented with new lines. Contracts have been received for foundry piece work to be made and turned over to other concerns. Hollow ware is being considered as an additional line.

When you don't agree you don't assert the other is wrong, but merely that your opinion is different.

The Trade Paper

When you get your trade paper, give it the consideration to which it is entitled. Remember it is working for you while you sleep. It works for you when you pay your subscription and when you let it lapse. It carries valuable messages to you no matter where you are, and it is the pass key to success in your chosen line. It is the ambassador, delegate extraordinary, of the manufacturers who use its pages. It is as important to you as your bank book, and the sooner you learn this, just that much quicker you will see yourself making greater strides toward success. To the manufacturer it is a salesman. It is untiring, never resting.

To both retailer and manufacturer, the trade paper is the most important, valuable and profit producing invention in the world's history. Read your trade paper. Patronize its advertisers. Follow it closely. Advertise in it and see that the paper in the particular field in which you toil is the best it is possible to make it. It is your responsibility and in shouldering this responsibility you increase your own bank account.

Wesley A. Stanger.

DRY GOODS

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

Marked Favor Is Shown Linen, Pique and Organdie.

The Summer season will bring hats that are picturesquely feminine and guaranteed to flatter the face and suit any gown. There is about them a softness not seen in many a season, due in the main to the materials used, which this year are 100 per cent. characteristic of the Summer season. Felts have been banished, and even the combination of felt and straw is no longer acceptable. For scorching hot Summer days spent at country club or seaside resort there are sheer organdies, lacy mesh straws, crisp linens and rough paillassons.

Are the Summer hats to be large? Yes, they always are for certain occasions, such as afternoon tea, garden parties, roof dining and days spent on the beach. But the designers have planned this season's hats so that you can choose what most suits your need—they range from the tiniest of skull caps (being ordered by the ultra-smart) whose sections like those of a melon converge in a point to huge cartwheels of Florentine straw that will cast welcome shade on parched stretches of sand.

Agnes's toque launched early this year is still a dominant note, and will unquestionably hold its own for some time to come. It is ideal for city wear, week-ending and traveling, since it can hold its own against capacious Summer breezes and takes up a minimum amount of space in hatbox or suitcase. It is the same pert affair it was in the early Spring. Chinese in feeling and finishing off in a saucy peak, sometimes ornamented with a button, a pompon, or a tiny cluster of feathers. A delightful version of the turban, which Agnes aptly calls "mon amour," is ornamented with a roll of ostrich feathers looking like a downy band of shirring, that frames the left side of the face.

New indeed are the cord-knit berets and toques; not so different in shape from their prototypes of other seasons, but fresh and delightful in fabric. Cord-knit is just what its name implies, a soft woven material, loose in mesh and adapting itself to many treatments. Its attractiveness lies in its pliability and cool airiness. It is one of those materials you will be interested in for sportswear, for not only does it lend itself to the close-fitting, off-the-face hat, but it is equally effective in the small-brimmed one which you like because of the protection it offers when you are playing golf, or motoring in the country. The ensemble, more predominant than ever this season, is successfully achieved with the aid of a smart purse and scarf of the same fabric, made to match the hat in color and character.

Mention must also be made of one new arrival from Paris which announces an Autumn mode. Lest we mistake, it signifies the introduction of suede

for late Summer and early Fall wear. Be that as it may, this bit of chic is being made in materials suitable to Summer heat. Its most amusing feature is its feather ornamentation: varicolored quills radiate from a diminutive bunch of many-hued feathers, dividing the crown in melon sections.

The medium-sized Summer hat—and there is an infinite variety—is worn a bit to the side exposing one eye, usually the right, though Alphonsine likes to reverse the order. This is the hat you will wear every day and anywhere; it is tailored and it is smart. Some hats of this style have brims that roll and dip to one side, like the extremely chic model designed by Talbot. This model is made of white straw and enlivened with a small bone quill of red.

The term sailor is lightly used in connection with many of the new styles though they do not even remotely suggest the stiff and prim affairs of bicycling-Gibson-girl days. It is applied to almost any hat having a moderate-sized brim of more or less conventional form. However, in the midst of this flood of up-to-dateness, an old-fashioned note has been given the stamp of newness. It is the Re-boux derby, seen throughout the Spring and destined to carry over into Summer. A modified form of the derby—which makes one fear that with our return to pseudo-Victorian styles we may see the re-appearance of the bustle—is the "East Lynn." And now that we are on the subject of the new old-fashioned, let us give recognition to the Empress Eugenic hat with its feather that curls into the neckline. It is a creation such as Mary, Duchess of Towers, might have worn to the Queen's garden party.

Large hats are large, though not exaggeratedly so. They are of rough paillasson, of milan straw and lacy frisettes. Outstanding for its fresh Summer inspiration was one of a rough straw with a satiny finish. Its color is new and goes by the name of Pompadour blue, an opalescent, romantic blue. Aside from the newness of its hue it has an unusual ribbon treatment: three bands of grosgrain, dark blue, deep brown and warm yellow (note the Moroccan influence which persists), sweep across the front of the hat, pass through a cut in the brim and reappear over its edge finishing in the back with the same loose-end treatment as in the front.

Another large hat worth drawing attention to is of cocoa brown frisettes. Its charm is in its elegance. A band of velvet encircles crown and brim, the latter being edged with a subtle fold of net. A third large hat is of black milan straw, with well-rounded crown and slightly drooping brim. A fetching light blue peau d'ange ribbon is passed around and slipped through its crown, so that it forms a becoming bandeau.

There is no disputing it, where hats are concerned it is to be a white Summer—white brightened with a touch of color that will match your costume. White can be worn with anything—it successfully tops off green, yellow, blue, pink, whichever your favorite may be. Moreover, it has a crisp charm when placed in contrast with a

rich tan. Yellow is the second favorite, with opaline green, blue and pink following close in its wake.

Pastel panamas (the pressed paper panamas of which we wrote earlier in the year) promise to be popular. Then there are organdies over which is laid a cobwebby pattern of stitching, designed to accompany the filmy frocks so well liked this season. They are treated in such a manner that moist sea breezes will not rob them of their dainty freshness. Pique, standby of the '90s, has come back, stiffened and pressed into dapper shapes both large and small. There is a linen made to look like straw. Toyo, the pressed Japanese paper introduced this early Spring, is now produced with a suede and an alpaca finish. Mesh fabrics are liked for small hats; for the large ones rough straws, such as jumbo celophane are considered good. An entertaining novelty is painted straw; it introduces the popular polka dot in Summer millinery.

As was indicated before, a tendency to combine dissimilar materials is noticeable. There are hats with crowns of leather and brims of straw; paper ribbon used on charmeuse straw; lacy horsehair trimmed with velvet, and velvet draped on leghorn. The last mentioned combination is to be seen in a model which has already given indication of its coming popularity. The soft crown is of black velvet, the brim of white leghorn, and on it is a garland of kid gardenias.

Trimmings are as varied as the materials. For city and sportswear patent leather has an outstanding preference. It is introduced in a neat bow on the small hat with a rolled brim, edges the panama sailor and brightens the Toyo cloche. Quite the loveliest of all trimmings is peau d'ange, soft and silken as its name (angel's skin). It is draped in a drooping bow on the side of many of the Summer's most effective large hats. Belting as a garniture holds its own as in previous seasons.

Square chiffon scarfs are particularly attractive for semi-dress and evening wear. They are made in geometric and floral patterns in soft and dainty colors. Chanel has inspired several of these chiffon scarfs. A delightful creation from her studio is one of livid green tulle bordered with a band of silver paillettes. A scarf to be worn with a toque to match is of ruby chiffon. It is draped around the shoulders like a cape.—N. Y. Times.

Notion Packaging Problem Up.

Better packaging, as a means to increase the sale of notion items, is being agitated among manufacturers in that trade. Producers point out that needles, thread and other articles are offered the public to-day in quantities and packages identical with those used twenty and even thirty years ago. Citing the expansion in sales which manufacturers of toilet goods effected through packing their products in attractive and modern containers, the notion men are confident that similar results can be attained in their field. The matter, trade members said yesterday, will be brought up for discussion at a luncheon of the notion manufacturers organization next month.

Lower Prices on Thermos Jugs.

Price reductions averaging 10 per cent. have been made by manufacturers of large size thermos jugs now being ordered by retail stores for sale to motorists. Jugs priced last year at \$1.10 in the gallon sizes are available at this time to retail at 98 cents and \$1. Although producers expressed the fear earlier that demand for their products would be considerably smaller this year, orders placed by retailers during the last two weeks have been as large and in some instances larger than they were last Spring. A steady consumer demand, according to buyers, can be expected this season until the end of July.

"Drop" Rug Likely To Be Available.

Claims that the coming trade opening of soft surface rug and carpet lines would be free from the customary offerings of "drop" patterns, are discounted in the market. Reports indicate that a number of the smaller rug mills will market discontinued patterns, both before and during the opening. Although the stocks of "drop" merchandise are limited, the sale of such goods at a discount is expected to attract a large number of buyers. Definite assurance that no "drops" will be offered by the larger producing units was said to have been given by executives of the large mills.

Sales Volume on Anklets Large.

Women's and misses' anklets, in rayon and silk styles, continue to be among the steadiest items in the hosiery market. Jobbers are placing volume orders for such goods and some mills specializing in the lower priced rayon numbers are having difficulty in making prompt shipments. In the rayon goods the popular price range is the 25 cent retailer, and in the silk styles goods to sell at 39 cents are receiving most favor. Improved styling and the introduction of a wider range of pastel shades, together with multi-colored ornamentation, have stimulated the demand for anklets.

Electric Appliance Sales Off.

Sales agents for manufacturers of electrical household appliances are still confronted with inactive buying conditions despite earlier predictions that jobbers and large department stores would be active buyers this month. Purchases of electrical appliances have been limited since the first of the year and at this time there are no indications of when the hoped for improvement in trade will materialize. Activity in the last few weeks has been confined to orders for medium and low price electrical cooking utensils for sale in promotional events.

WANTED

Experienced traveling salesman for an established territory. We require the services of an experienced man who has his own car, and are only interested in one with a clean, successful record who has been selling clothing, furnishings or dry goods to the retail merchants of Michigan. Give full details in your letter, otherwise application will not be considered.

Symons Brothers & Company
 Saginaw, Michigan

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.

County Seat Shoe Store as Trade Center.

There is a process of general evolution making itself apparent in the distribution of shoes that is of more than common interest at the present time. This is the exclusive shoe store idea winning out over the old type of village general store.

The general store of the past decade brought all merchandisable things under the one roof, and the inevitable accumulation of "dead wood" in the shape of old and faded bolts of cloth, crowded shelves of groceries, barrels and boxes scattered here and there, vegetables and meats, kerosene and candy, and the inevitable case or two of heavy farm shoes wedged under a row of lard pails.

The general store was a necessity of that period in the development of retailing where a small community did business in one store. To-day the same articles are sold, but they have been distributed to a number of stores each carrying one line of closely related stocks.

With the increase in population and the development of the county seat as a trading center the transition stage of general merchandising is evident, so far as shoes are concerned, and we are brought face to face with the enlarged opportunities given to a one line store.

The county seat shoe store has for its policy a quick transit of the shoes through the receiving department and stockrooms on the floor, and to the customers in as short as possible period of time. Space is valuable and the retail business has come to such a state that each carton is practically charged its share of the rent. With this policy the shelves must not be cumbered with unsalable stuff, lest profits diminish because of out-of-date styles occupying room when up-to-date styles would demand quick sales. The modern policy even goes farther and charges each carton with the cost of advertising, salaries of buyers, sales person, and employes, incidental expenses and the pro rata share of the operating charges.

The loft has given way to a well arranged stockroom where shoes are carried according to lot number. The odds and ends of merchandise which formerly accumulated in these antiquated storerooms has given way to storage of present season goods and the policy of carrying no lines longer than a season or possibly two. The goods are sold at any price when unseasonable.

In a thriving county center the buying of better grade goods is quickly noticed. The crop report is the most interesting topic at all times and is the barometer of business.

The advisability of locating a shoe store at the county seat is better understood by the fact that in the mainly agricultural districts the county is considered the geographical unit.

Trade comes into these central towns from a comparative wide area, and the distribution of footwear is easier inasmuch as the shoe-buying consumer invariably makes his buying visits to the county seat.

An excellent example of a county seat store is that of R. A. Kunnes, Thomson, Ga., who is in the center of McDuffee county, and on the main thoroughfare to the adjoining counties to Lincoln, Warren and Columbia.

The county seat location in the South makes it possible for an exclusive shoe dealer to have direct communication with fully thirty or forty thousand people, whereas if in a purely local town, such as is found in the manufacturing centers of the North, this contact would only be with the strictly local trade.

The prosperity of a county indicates the buying power of the farmers at the county seat, and it is often true that where one county has had a prosperous crop, the county a short distance away might have been so afflicted with disastrous drought or scourge with some crop pest as to make ready money scarce.

Mr. Kunnes, who recently made a visit to the Eastern market, has decided views to the possibilities before the exclusive dealer in county seat towns. He keeps a mailing list of people who have had actual dealings with the store, and not only has a list of the names of the people in his own county but in the adjoining counties, which because of travel routes became trading tributaries of his store.

The presence of several banks at the county seat acts as a benefit to the exclusive shoe dealer, inasmuch as the farmers are advanced money on their forthcoming harvest and are able to buy at cash prices. Where long term credit exists in the general store, the prices are advanced to cover the investment. The cash store, however, can sell at regular prices and turn its capital more often. Mr. Kunnes finds it of value to make exceptions in the case of "A 1" rated farmers who pay their bills on a monthly basis.

The buying power of this center was increased many times through the use of circulars, for he considered the general flyers of great publicity value in county advertising.

Four times a year he makes a page advertisement bring results through the county newspaper, an organ of seven or eight hundred copies containing but local news, a patent inside, and usually filled with advertisements run weekly without change. Making "bull's eye" campaigns by means of full page advertisements at the opening of every season he considers admirable and efficient, considering circulation and the medium used.

There are scores of great chances all over the South and West for real shoemen to "set in the game" and build up a good business in towns where the old style "country store" can no longer satisfy the more exacting demands of prosperous farmers.

With an automobile, it's "What is under the hood?" With a man, "What is under his hat?"

Hosiery Leads in Dry Goods Sales.

More money is apparently spent in the hosiery department than in any other portion of a department store, according to information made available May 11 at the Department of Commerce.

Sales by departments for a recent year were gathered from 111 retail stores and compiled a short time ago. With total sales of \$121,998,461, these stores reported \$6,834,209 in hosiery departments, which was 5.6 per cent. of the entire amount, it was pointed out. Some instances separate departments were maintained for children's hose and for men's. These accounted respectively for \$234,756, or .19 per cent., and \$113,645, or .09 per cent. Altogether the 111 stores had 161 different departments.

Further information was supplied as follows at the Department:

Men's clothing departments accounted for sales totaling \$5,200,005, or 4.27 per cent. of the entire amount of sales for the stores. Piece goods came next with \$4,412,408, which was 3.63 per cent. The next most important department was men's furnishings, with \$4,246,512, or 3.49 per cent.

Shoes would have ranked next to men's clothing, but were split up into five different departments handling shoes, women's shoes, men's shoes, children's shoes and boys' shoes. These departments together had sales of \$5,064,207, which was 4.14 per cent. of the stores' entire sales.

Sheet music sales had the least volume, which was \$2,239, less than .01 per cent. Motion picture supplies were

next lowest at \$3,121, and hosiery repair was only slightly above with \$3,356.

In analyzing the figures for sales by the 161 departments, it may be pointed out that caution should be used. It is a well-established fact that it is difficult to find strictly comparable departments in any two stores. For example, cheap dresses, carried as a separate department in some stores, are grouped with women's ready-to-wear garments in other stores. And, again, as already mentioned, there were five separate departments for shoes. Obviously, in stores where there is only one shoe department, only one class or all classes may be carried.

Even in departments that seem strictly comparable as to lines carried, variation in price lines and styles gives sufficient difference to make the departments not strictly comparable.

Right at That.

"Where do you live?" the reporter asked the young bridal couple.

"At the Old Manse," replied the bride.

And so the newspaper said: "Mr. Hardup and his bride, the former Miss Millions, have returned from their honeymoon. They will live with the bride's father."

Physician, Heal Thyself.

FitzGerald: Why the rope around the finger?

MacKay: My wife put it there so I'd remember to mail a letter.

Fitzgerald: Did you mail it?

MacKay: No. She forgot to give it to me.

\$475,000.00

HAVE YOU RECEIVED YOUR SHARE?

This amount has been paid to our policyholders in dividends since organization in 1912.

Share in these profits by insuring with us

MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE CO.

LANSING, MICHIGAN

Mutual Building

Phone 20741

RETAIL GROCER

Retail Grocers and Meat Dealers Association of Michigan.

President—William Schultz, Ann Arbor.
First Vice-President—Paul Schmidt, Lansing.

Second Vice-President—A. Bathke, Petoskey.

Secretary — Herman Hanson, Grand Rapids.

Treasurer—O. H. Bailey, Sr., Lansing.

Directors — Ole Peterson, Muskegon; Walter Loeffler, Saginaw; John Lurie, Detroit; Clayton F. Spaulding, Battle Creek; Ward Newman, Pontiac.

What Some Live Grocers Do and Think.

Whether to have a fresh meat department is no longer much of a question among up-and-coming grocers. How it may best be handled is the only moot point. One whose sales run between \$400,000 and \$500,000 rents his meat department for \$125 per month. He feels that he could make more out of it himself if he were familiar with that business and will take it over as soon as he feels capable.

In another large store the meat department runs 5 per cent. in red, but owner regards that as needful cost of transition stage. In still another store meat sales net 5 per cent. with earnings of \$25 to \$30 per week.

Close checking characterizes all successful grocers' business. One reports what seemed to me an oddly lax system. He checks his delicatessen and fruit and vegetable departments every month drastically. Finds vegetables and fruits more profitable since he has that department and delicatessen side by side.

It is not surprising to hear big grocers say that the biggest factor in business building is advertising. One puts it this way: "Better merchants with superior merchandise are often left behind by others not so good because they fail to tell the public about their goods and services. Advertising should mostly tell about the goods, the true character of the merchandise." That means descriptions—as I emphasized last week.

Ralphs, strictly cash grocer, takes phone orders for customers who call on their way home. Goods are assembled and ready with bill at appointed hour. Customer has merely to pay, gather up his stuff and run. Many large city grocers, like Chicago's Stop & Shop and those in the Hudson Terminal, New York, operate on similar lines.

How credit enlarges the average sale and facilities handling is shown by one grocer who does \$150,000 with eight persons. That figures \$18,750 sales per person, and 85 per cent. sales are on credit. Grocer reports that his credit is fine, high grade. Everybody can keep profitably busy, without being hurried, work evenly spread over all hours of the day, where credit business is had. That makes for economy of operation. This grocer also reports that his vegetable department is most profitable.

A large operator in a moderately small town comprising medium class trade reports margin on vegetables ranges 32 to 33 per cent.

How interest is charged on old accounts is interesting to some. One store whose trade is with farmers charges no interest until account is three months old. Thereafter charge is 8 per cent. One who operates in a

strictly urban district with plenty of good livens among his customers runs accounts on a thirty day basis, and charges 7 per cent. interest when bills are thirty days past due. Loss on accounts is $\frac{1}{4}$ per cent.

Interesting is the development in one big store. Sales run \$475,000 with total of eighty persons. That is only \$6,000 each, but the business is varied and certain departments highly profitable. Store has been continuous for about sixty years. That it has not grown old, but keeps abreast of the times is indicated by its soda fountain lunch department being its most profitable. Sales are 56 per cent. cash; has six trucks, eleven phone lines with nine phone order girls. Main departments are groceries, bakery, fountain. Delicatessen, bakery and fruits and vegetables are all included in the grocery department. Bakery is most profitable next to fountain.

A grocer doing over \$500,000 makes 5 per cent. net on strictly grocery sales and average margin of 24 per cent. He can do this because of steady advertising and sales pressure on high grade goods. Perishables sales net him 6 per cent.

Pilferage takes some odd forms, difficult to detect except by chance. One wagon man peddling ready made mayonnaise and similar items served one grocer whose sales were heavy. The procedure was for the counter man to check in what he received, note that the peddler had the items correctly entered, then o. k. the entry on the peddler's book. Peddler then took his book to the office where the duplicate slip was removed and cashier paid for the goods. The way to office was by a covered stair.

Regularly, this peddler added one, two or three items to the order, writing them above the counter man's okeh, as he climbed the stair. This peddler's work got by for a long time because he was universally regarded as an entirely trustworthy, honest man.

Suspicion was aroused one day when counter man requisitioned several cases of one size mayonnaise immediately after a day on which the proprietor had chanced to notice heavy receipts of that same item. He was keen enough to exercise a bit of finesse with the result that the peddler was trapped into full confession. The employer of the peddler paid this grocer \$5,000 in settlement. The grocer collected \$1,700 from a baker on account of systematic short delivery of bread which extended over some months' time.

Actual experiences of this character show up one reason why small grocers who never check their receipts of bread and other items delivered daily fail to make more than a bare living out of their businesses—often not that.

One grocer in the second generation, business forty-four years old, raised his sales from \$250,000 to \$500,000 in three years. This shows that a business need never get old if the head of it is alive and forward looking. Another who operates three stores with sales of \$1,000,000, \$120,000 and \$80,000 respectively—with eighty persons and hence \$15,000 sales per person—reported vegetables and meat high earning departments.

This man reported that for years his recommending merchandise to customers had discouraged their clerks from (Continued on page 31)

HEYBOER'S

DUTCH TWINS

Made by

America's Largest and Oldest Independent

SUGAR WAFER

MANUFACTURER

Holland-American Wafer Company

GRAND RAPIDS, MICH.

PUTNAM'S

RITE 'N SITE 19c PACKAGES

Choice candies put up in cellophane to sell at a popular price.

We have an attractive offer for a display.

PUTNAM FACTORY

NATIONAL CANDY CO., INC.
GRAND RAPIDS, MICHIGAN

Build up your goodwill with the big red heart!

Buy Michigan-grown vegetables and fruits . . . packed in Michigan. Hart Brand has made money for Michigan grocers for 40 years.

W. R. Roach & Co.
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, Phone 81138 Grand Rapids, Michigan

VINKEMULDER COMPANY

Grand Rapids, Michigan
BRANCH AT PETOSKEY, MICH.

Distributors Fresh Fruits and Vegetables
Cranberries, Grapefruit, "Yellow Kid" Bananas, Oranges, Onions, Fresh Green Vegetables, etc.

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—Pius Goedecke, Detroit.
 Next meeting will be held in Grand Rapids, date not decided.

Ready-to-Serve Meats For Summer Customers.

The summer season presents retailers of meat with a real opportunity in the form of ready-to-serve meats. Housewives like to prepare meals which require a minimum of effort when the weather is warm, and meats which can be served without cooking offer the ideal way to satisfy their demands for this kind of a product.

There is no summer meal more attractive than one featuring sliced ready-to-serve meat, a salad and a cool refreshing drink. Yet the enjoyment of a light summer meal can be ruined completely from the standpoint of the housewife if she has found it necessary to spend a great deal of time and energy in its preparation.

Nothing could be more simple to feature in a meal than ready-to-serve meats. They can be sliced for use in sandwiches, or served on a platter with such food as potato salad. Ready-to-serve meats are ideal for picnic lunches. They can be carried easily, either in sandwiches or as a separate dish.

Ready-to-serve meats are high in food value. They are rich in protein, and many of them, such as liver loaf and liver sausage, contain vitamins in appreciable quantities. They are practically 100 per cent. food, as there is almost no waste. There is a style and flavor to suit every taste, and some styles such as bologna are almost universally liked.

From the point of view of the retailer, ready-to-serve meats are profit makers. They require only a small investment, and can be held for a considerable period with little shrinkage. Many of the meats are sold in one piece just as they come from the packer, so they do not need to be handled to any great extent by the retailer. If the meats do have to be sliced or cut in other ways for resale, it is a very simple matter, for there is no bone or other waste in most ready-to-serve meats. The meats can be priced easily and in such a way that the retailer can be sure of his profit, for he can know exactly what his cost is on any order which he may sell.

Ready-to-serve meats can be displayed in a most attractive manner. Meats such as liver sausage, bologna, or luncheon specialty are very pleasing to the eye when arranged in the display case against a background of green foliage. Sausage which is packed in a small casing, such as liver sausage should be cut in such a way that the largest possible amount of the meat inside the casing is visible. Meats such as luncheon specialty, which are packed in larger casings can be sliced straight through at right angles with the length of the casing.

Retailers who make an attempt to build up their sales of ready-to-serve meats usually find that they are well repaid for their efforts. There are many ways in which dealers can em-

phasize the merits of ready-to-serve meats to their trade, as, for example, letters to their customers, mention of these meats in their newspaper advertisements, cards about the store, and attractive window displays. There is an additional definite market for ready-to-serve meats over week-ends during the summer because of the large number of people who spend Sundays away from their homes. If a retailer uses direct mail advertising to his customers, the letters should be sent so that they will arrive on Thursday or Friday, when the housewife is thinking of what she will be doing over the week-end. Mention of ready-to-serve meats in newspaper advertising should be timed the same way.

Many retailers have increased their volume of sales substantially during the summer months by giving special attention to ready-to-serve meats. These products present a market into which any dealer can enter to advantage. John Meatdealer.

Rulings Are Issued For Oleomargarine

Amended regulations governing the production, sale and taxing of oleomargarine, pursuant to legislation enacted during the last session of Congress, were promulgated May 12 by the Secretary of the Treasury, Andrew W. Mellon.

In a new Treasury decision (T. D. 4313), bearing the signature of David Burnet, Commissioner of Internal Revenue, and approved by Secretary Mellon, collectors of internal revenue and others concerned were apprised of the changed regulations. Drafting of the new code followed hearings held at the Bureau several months ago, as to certain of the provisions, with particular references to the use of palm oil as an ingredient or coloring.

The law provides that a tax of one-fourth of 1 cent per pound shall be assessed against the manufacturer of oleomargarine, "except that such tax shall be at the rate of 10 cents per pound in the case of oleomargarine which is yellow in color." A definite formula by which the color of the product, and as a consequence, the rate of tax, shall be ascertained, is set forth both in the law and in the amended regulations.

It was explained orally at the Bureau that at formal hearings held before the Committees on Agriculture of both the Senate and the House, an issue was raised as to the use of palm oil in oleomargarine. It was contended by certain producers that palm oil, although it did give the commodity a yellowish tint, actually was an ingredient and not a coloring, and therefore was subject to the lower rate of one-fourth of 1 cent per pound. The law as passed, however, specified that any oleomargarine yellow in color is taxable at the rate of 10 cents per pound.

Show End Tables Retailing at \$1.

Exhibitions of end tables made to retail for 98c and \$1 are planned by Southern furniture manufacturers for the coming trade openings in Chicago and Grand Rapids. The development of these tables is credited in part to the desire of novelty furniture producers to bring out a wide range of pieces selling under \$5.

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



Leading Grocers always have a supply of
POSTMA'S RUSK
 as they are in Demand in all Seasons
 Fresh Daily
POSTMA BISCUIT CO.
 GRAND RAPIDS, MICHIGAN

EGGS - EGGS - EGGS

WE BUY - WE STORE - WE SELL

We are always in the market for strictly fresh current receipt Eggs, at full market prices.

We can supply Egg Cases and Egg Case Material of all kinds. Quotations mailed on request.

KENT STORAGE COMPANY - GRAND RAPIDS

GRAND RAPIDS PAPER BOX CO.

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

GRAND RAPIDS, MICHIGAN

Always stock these high quality flours. They are fully guaranteed and widely advertised.

LILY WHITE FLOUR

"The Flour the best cooks use."

Rowena Yes Ma'am Graham
 Rowena Golden G. Meal
 Rowena Pancake Flour

Rowena Buckwheat Compound
 Rowena Whole Wheat Flour
 Rowena Cake and Biscuit

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Everything in Restaurant Equipment

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Grand Rapids Store Fixture Co.

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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.

Helping Punch the Parasite Is Good Business.

It will pay even the most wide-awake hardware dealer to study his business and his stock now and then with a dispassionate eye, and to ask himself, "Are there some lines I am neglecting? Are there other lines that will pay for more pushing and greater sales effort? Am I passing up some opportunities?"

Such lines probably exist in every hardware store; and they are the most numerous in those stores where the dealer is satisfied to carry on from year to year along the same unchanged lines.

It is rather uncommon, for instance, for sprayers and spraying solutions to be pushed to their utmost possibilities. This line is one for which there is a large potential field right now but which has big possibilities for the future.

In every agricultural community, increased attention is being given to spraying, and to various methods of fighting the parasites that attack crops of various kinds. Agricultural organizations and agricultural journals, as well as Government bureaus, are working all the time to educate farmers in regard to spraying and its benefits.

The hardware dealer will find it worth while to keep in touch with the educational work being done in this direction and to link up his selling efforts with this educational work.

What are the leading crops in your community? What parasites and pests afflict them? What are the most approved and efficient methods of counteracting these parasites and protecting these crops? You may say, "That is the farmer's business. He will find out what to do and come to me for what he needs." But the hardware dealer who meets the farmer half way, who knows just what to do and can intelligently advise the farmer, is far more likely to secure the business than the hardware dealer who merely hands out some spraying solution or spraying equipment when it is asked for and has no very clear idea of what it is or what it does.

The more you know about your community and its problems the better are you fitted to cater to the needs of your public. And if you know this parasite problem from the ground up, and advertise and push the devices which in many stores are left to sell themselves, your business is going to benefit very materially.

In fruit growing, spraying is essential. Half a century ago every farm had its orchard. Most of these old orchards have been killed off by parasites. In my own district about thirty years ago the invasion of the San Jose scale destroyed most of the apple orchards. Farmers in those days simply threw up their hands. "You can't fight the scale," they declared. "The only thing is to cut down the trees and burn them."

So the orchards vanished from the landscape. A few years later I visited

a highly developed fruit growing area a couple of hundred miles away. The peach was the popular crop, but there were some mighty fine apple orchards.

"So the scale hasn't reached you yet?" I commented.

A grower laughed.

"The scale reached us," he said, "but it never worried us. We just spray, cultivate and prune, and the scale doesn't bother us. To fight the scale we've undoubtedly had to look after our trees, but we get better apples and more apples as a result of this work."

Wherever there's a parasite, a remedy will be found; and the hardware dealer's business is to know the remedy and to push its sale aggressively.

In pushing sprays and spraying devices, it is important to know your territory and your public. Every farming community has its prejudices. If you understand just how your farmer customers regard the spraying proposition, what methods they employ, what solutions they prefer and what results they are getting, you are in a position to approach them intelligently—either to sell them just what they use now or to persuade them to try something which will give them better results.

That you have a better article than that commonly in use, and that you know it is better, is not enough. Nor is it wise to bluntly tell the farmer this. To do so is usually fatal to your chance of doing business.

The best approach, in introducing a new line, is to suggest for the first year a trial on a small scale. The comparative results of old and new methods will speak for themselves. If your line gives better results, that very fact will help to sell your product. It will do more for the sale of your line than any other form of advertising. If, on the other hand, it doesn't produce better results, then the line isn't what you want. The great thing is to get the farmer to try the new line, and do your very best to see that he uses it according to directions.

One hardware dealer a number of years ago decided to see what could be done with these lines. He hadn't pushed them at all. More, he knew very little about practical farming.

His first step was to go to one of the most intelligent and progressive farmers in his territory. He talked over the subject of spraying with this man, not once, but several times. From the farmer he secured data to put into a good circular letter relative to the use of various spraying solutions in combating insect pests and parasites. He stocked the lines necessary to make up the various solutions, as well as a fair assortment of spraying devices, from barrel sprays for the large users to hand sprays for the man with a back yard garden.

The first year the hardware dealer did a little additional business in these lines. He made a practice of discussing the subject with the farmers who thought from him, getting their views, and tactfully giving them in return what information he has been able to secure. In this way he not merely broadened his own knowledge of the subject, but got in time a con-

siderable reputation as a man who knew a whole lot about spraying.

Year by year the business grew; until this department is now one of the most important in the store.

The use of a slogan is often helpful in pushing such lines. Just as "Swat the Fly" in other days caught the popular fancy, so "Banish the Bug" and "Punch the Parasite" are apt to have a very strong appeal. They carry the idea very effectively.

In most communities the fruit grower is the heaviest purchaser of these lines. Always make it a point to urge the purchase of the right type of equipment for the particular work to be done. Many farmers have abandoned fruit growing as a side line because of the labor involved. Efficient mechanical sprayers minimize the amount of labor required.

It will be worth while to give some attention to the town dweller who has a few fruit trees in his back yard. The majority of back yard fruit trees are about 20 per cent. efficient when it comes to actual production, largely owing to lack of pruning, cultivation and spraying. An advertisement or circular letter appealing to the city

fruit grower should emphasize the fact that the neglected back yard fruit tree will pay for proper attention.

There are other lines worth pushing in the proper season. The potato bug a little later will stimulate a demand for paris green. Incidentally, quite effective displays can be devoted to these lines. A gigantic potato bug can easily be contrived and colored and made the central feature of a display devoted to seasonable spraying devices.

The back yard gardener is usually a hobbyist. He loves his little plot, and will pay even a disproportionate price for the joy of slaughtering the insect pests that prey upon his plants. Yet it is incorrect as well as inadvisable to suggest that the price he pays is out of all proportion to the benefits; for the simple reason that from a purely monetary standpoint it is worth while.

Every community has at least a few rose fanciers. The rose is the queen of flowers. It is popular, not merely with men and women, but with parasites. No other flower seems to have so many enemies; and each parasite seems to call for a different spraying solution. Get in touch with

BROWN & SEHLER COMPANY

Automobile Tires and Tubes	Farm Machinery and Garden Tools
Automobile Accessories	Saddlery Hardware
Garage Equipment	Blankets, Robes
Radio Sets	Sheep Lined and
Radio Equipment	Blanket - Lined Coats
Harness, Horse Collars	Leather Coats

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

Wholesale Only. We Protect our Dealers.

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GRAND RAPIDS, MICH.

Michigan Hardware Co.

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GRAND RAPIDS, MICHIGAN

Wholesalers of Shelf Hardware, Sporting
Goods and
FISHING TACKLE

a rose grower who knows his business and find out what the best solutions are. You will probably discover, too, that about one rose fancier in ten has a proper spraying device for applying the solutions he uses. Here is a good market for hand spraying devices and spraying solutions.

Spraying is also necessary for the poultry-raiser, in order to keep down lice, mites and other parasites. Here, again, the mechanical spraying device reduces the labor and produces better results. A window might be devoted to poultry sprays in conjunction with other poultry specialties, many of which the hardware store carries in stock.

Most of these lines lend themselves very readily to effective display. They should be given a little newspaper space now and then, while direct by mail advertising to a selected list of prospects should be helpful.

Victor Lauriston.

Trees As Asset To Property Owner.

It is the season of the year when the green is returning to the trees. The sun is warmer; the air is more balmy; nature is reawakening from her slumber, and all hearts are happy. As the green leaves unfold we fairly feel their freshness, we are full of enthusiasm, our love of nature is stimulated our interest in the trees roused. Billions of tiny buds, which but a few days ago excited little interest, are bursting into leaf and blossom. The trees hold the stage before our eyes, and the thoughts in our minds, as nothing else does. We are reminded that it would be a pretty barren world without them.

Within recent years we have observed a substantial and increasing interest in the shade and ornamental trees of the home grounds and municipalities. We regard this as a promising sign. It is, on the one hand, a manifestation of the growing interest in nature and beauty in modern life, and on the other a phase of that progressive citizenship which is everywhere the order of the day.

A treeless community lacks the friendly touch. Inviting trees, well selected, artfully arranged, and carefully cared for, mark a community with worth-while civic pride.

Nothing makes a more lasting impression upon the visitor to a community than tree-lined streets, tree-dotted lawns, and public buildings set off by beautiful trees.

There is probably no material investment that the home owner can make, next to the necessities of life, that means so much with so little outlay, as the planting of trees on his property.

The trees of our home grounds, our town and city streets, provide not only shade that is blessed but present pictures that are beautiful and restful. They help to purify the air by taking up the carbon dioxide gas breathed out by man and animals, and adding to the supply of healthy oxygen so necessary to human life. Through evaporation of vast quantities of moisture they are a valuable asset in cooling the atmosphere. This process is most active in the hot days of Sum-

mer when its influence is most beneficial.

United States Senator Royal Copeland, formerly Commissioner of Health of New York City, says to us, "Everybody should be a good friend of the woods. Good health is to be had by walking under the trees. Good eyesight is to be developed by gazing into their branches. Good thoughts will be cultivated by the calm and peace of the forest." What Dr. Copeland says about the trees of the forest is also true of the community that abounds with shade trees.

We observe that people who have an interest in the planting and cultivation of trees, invariably share this interest in protecting the woodlands that beautify our mountain sides, and are, therefore, alert to the danger of fire in the woods. The same love for trees that inspires us to plant trees on the home grounds, prompts us to protect them in the woodlands. Interest in the trees of the home is regarded as the best kind of insurance to keep our forests safe from fire.

Henry B. Phillips.

Otto Bullis Starts Fifty-first Year as Merchant.

Maple Rapids, May 15—Tuesday, May 12, marked the 50th anniversary of Otto Bullis going into business in Maple Rapids. During most of the past fifty years Mr. Bullis has served the people of Maple Rapids as a druggist and has thereby helped to ease their aches and pains.

Mr. Bullis came to Michigan from Iowa in January, 1881. On May 12, 1881, he came to Maple Rapids and he and his brother-in-law, H. S. Frisbie, bought out William H. Owen's drug store and Foster Owen's grocery store, both of which were located on West Main street. Later they sold this business to Price & Glass.

Mr. Frisbie went into partnership with William Owen and William Aldrich in a general store, which was located in the old Aldrich building just East of the building Mr. Frisbie and Mr. Bullis had first occupied. Mr. Bullis went to Iowa after Mrs. Bullis and upon his return he bought Mr. Aldrich's interest in the general store. This firm was known as Wm. H. Owen & Co. In 1884 this stock of general merchandise was cleared out.

Business was thriving in Maple Rapids then. Mr. Frisbie went into the grocery business in the old John Chick stand North of the bank building, and Wm. Owen and Mr. Bullis bought out the drug store owned by Price & Glass. At this time there were three drug stores and five saloons here, making eight places where liquor was sold.

Later Mr. Owen and Mr. Bullis moved their stock to the Whitney building where Mr. and Mrs. A. E. Sprague now have a restaurant on South Maple avenue and built the structure which is now occupied by the drug store. They moved into this building in July, 1885.

In 1886 business took a slump so Mr. Bullis went to Kansas, leaving Mr. Owen in charge of the store in which Mr. Bullis still had an interest. He returned in the fall of 1886, and in the spring of 1887 Mr. Owen went to Stanton to work, leaving Mr. Bullis in charge of the store. After about two years Mr. Bullis bought out Mr. Owen's share in the store and he has since continued the business alone. In 1889 he bought out L. Chambers who owned the only other drug store in town.

For a number of years Mr. Bullis also carried shoes, rubbers and candy and he still handles a full line of school supplies.

We congratulate Mr. Bullis upon his many years of service to the people of the community and hope that he will continue in business here for many more years with a full measure of success.—Phyllis Horr in St. Johns Republican-News.

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, May 15—In the matter of Woosley Bros., etc., Bankrupt No. 4184, the trustee has heretofore filed his final report and account, and a final meeting of creditors was held April 21. The bankrupts were not present or represented. The trustee was present in person. Claims were proved and allowed. The trustee's final report and account was considered and approved and allowed. An order was made for the payment of expenses of administration and for the payment of preferred claims in full and a final dividend to general creditors of 6.9 per cent. No objections were made to the discharge of the bankrupts. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

In the matter of Harry Hill, Bankrupt No. 4176, the trustee has heretofore filed his final report and account, and a final meeting of creditors was held April 21. The trustee was present in person. The bankrupt was represented by attorney John J. Sterling. Claims were proved and allowed. An order was made for the payment of expenses of administration and secured claims. No dividends were paid to general creditors. 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.

In the matter of Bernard O'Dell, Bankrupt No. 4207, the trustee has heretofore filed his final report and account, and a final meeting of creditors was held May 11. The bankrupt was not present or represented. The trustee was present in person. 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, as far as the funds will permit. 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.

In the matter of John Beluzsar, doing business as Avenue Market, Bankrupt No. 4251, the trustee has heretofore filed his final report and account, and a final meeting of creditors was held May 11. The bankrupt was not present in person or represented. The trustee was present in person. 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 the funds permit. 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.

In the matter of Lusk-Hartung Co., Bankrupt No. 4128, the trustee has heretofore filed his final meeting of creditors and the final meeting was held Feb. 20, and adjourned to May 6, for determination of several contested claims. At the adjourned final meeting the trustee was present and represented by attorney William H. Messenger. 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, preferred claims and a first and final dividend to creditors of 8.17 per cent. No objections were made to the bankrupt's discharge. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

Where the Bonus Went.

First Soldier: What did you do with your bonus?

Second Soldier—Well, I spent a hundred shooting crap, fifty in a poker game, fifty on likker, twenty-five on taxi fare and seventy-five on a girl.

First: But that only makes three hundred. What did you do with the other two hundred?

Second: Oh, I don't know, I must have spent that foolishly.

Letting Fate Do Its Worst.

The Smiths are on the balcony and can hear what a young couple are saying in the garden below.

Mrs. Smith: I think he wants to

propose. We ought not to listen. Whistle to him.

Mr. Smith: Why should I? Nobody whistled to warn me.

Worth Trying.

When the agent for the life insurance company paid Mrs. Stone the amount of insurance her husband had carried, he asked her to take out a policy on her own life.

"I believe I will," she said, "my husband had such good luck with his."

E. H. Snow, traveling salesman, Grand Rapids, renews his subscription and says he would not want to be without the paper.

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.

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Bread and Butter Pickles

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TEN BRUIN'S HORSE RADISH and MUSTARD

OTHER SPECIALTIES



SARLES

Detective Agency

Licensed and Bonded

Michigan Trust Bldg.

Grand Rapids, Mich.

HOTEL DEPARTMENT

News and Gossip Concerning the Hotel Business.

Los Angeles, May 16—I always get a large degree of amusement out of the individual who makes a grand rush for a Chinese feeding emporium to stock up on chop suey at the fountain head. Particularly so in Los Angeles where it is claimed exists the only real simon-pure Chinatown in all America. Used to be that Mott and Pell streets in New York and a certain section of San Francisco carried off all the medals on these offerings, but the earthquake in the latter city was the opening wedge for transferring the multitude of "joints" into de luxe establishments and the march of civilization in Gotham has practically eliminated real China from the metropolis. So that when you come down to brass tacks Los Angeles can reasonably lay claim to the real blown-in-the-bottle celestial district.

While the Mongolian section of Los Angeles can boast of a record of bloody race riots and tong wars, it is now a serene little community which harbors a thousand souls of a decadent race. Sometimes I conduct some of my Eastern friends down there to view oodles of high-powered filth and to satisfy their longing for chow mein and chop suey. Chinatown is contiguous to the old Mexican district, bordering on the East side of the Plaza which in the early days was the nucleus of the social and industrial activities of a village, which to-day unblushingly claims a population approximating one and one-half millions. With very few exceptions the residents of Chinatown do not care to be investigated or interviewed. No excuse carries any weight with them. "Reporters in China do not ask any questions," they say. "All their news is given to them. If a reporter comes to our home we throw him out. This is our home. We are peaceful people, minding our own business, living our own lives. Why should you stick your nose in?" Which is, at least, advancing a reasonable line of argument. Excepting a few shops and restaurants catering to Americans exclusively, this is a Chinatown for Chinese. In all of Chinatown one can find but a few Orientals who can understand why we should detect anything unusual about them, "an older and superior race."

Down in this quarter of the city I happen to have a very good friend, a physician and of American parentage, though born on Chinese soil, but who enjoys a wonderful practice among the intelligent, or, you might say, educated type. They look upon him as a sort of magician, and while the Oriental dopes and purges himself with mystic herbs, the American medicine man always has a substantial following. The doctor has explained to me that the residents of this particular section, as well as most Chinese in this country, are from Canton. With the discovery of gold here they came in vast hordes to California, called Kum Shan—"Gold Mountain." Railroads and mines sent to China for laborers, and these were mostly recruited from ports in the Canton territory. The Chinese now here are the offspring of the first emigrants, mostly laborers, or they are of the literate "merchant class" admitted under later and stricter immigration laws. I met here also a Mr. Hong, who is said to be the only Chinese attorney, who has mastered the fourteen different Chinese dialects, besides being a Southern California University graduate. I might say that this most suave individual tells me that the most of his practice is limited to financial and Federal cases. He tries no criminal cases, very few civil suits, and no divorces. Not more than twenty Chinese couples have ever been divorced here, according to his statement. Most personal difficulties be-

tween the Chinese are settled out of court by arbitration at the hands of their local chamber of commerce, which receives its support from the merchant class. Rarely are Chinese ever called to court except in Federal cases involving immigration laws. As a rule the average Chinaman is the very soul of honesty, even though he has been preyed upon by the missionaries and commercial hijackers. But what I started to talk about was Los Angeles' Chinatown and the chop suey complex which has agitated American connoisseurs ever since the Centennial Exposition was held in Philadelphia, in 1876, but when one just begins to learn what a wonderful race of beings they really are, and that they have been very much maligned in statements concerning their use of "dope," he is inclined to digress a trifle, and tell you that the police of this city claim they have less trouble in Chinatown than in any other part of the city, not even excepting Hollywood. The Chinese are never known to be drunk, nor do they steal or beg. But they do have a great passion for gambling. It was really gambling or "picture brides" that caused the many fierce tong wars that spilled much blood in Los Angeles as well as other large communities. But it is during the quiet hours, when the tongs are forgotten, that we think we are following a life of true sportsmanship, in making an investigation of the ancestry of chop suey and chow mein. We are assured that both dishes are strictly American creations under Chinese disguise. Neither name can be translated literally, but I have been told they mean something like "hash with greens." The Chinese make chop suey and chow mein to sell; they themselves dislike both. Like several other "Chinese" dishes they were invented to please American tastes, and the invention depended upon vegetables raised in this country. Genuine Chinese dishes, of which there are many, are much more difficult to prepare and contain many more ingredients. But the moral to the tale is—that if you must have chop suey, et al, go to an American restaurant.

As nearly as I can size it up Europe looks upon Uncle Sam as a rich uncle who will dig into his pocket and pay the bill any time the nations wish to cut loose and mix up things. If Uncle Sam could only say "No" and mean it, they would not start things so quickly. It is a matter of tradition that the lender loses friendship.

My friend, Sig. Steindler, head of the Steindler Paper Co., Muskegon, but really a citizen of California by adoption, is heading Michiganward next week, accompanied by his good wife, but he has left with me several souvenirs as a sort of guarantee that he will return. It was he who is responsible for my having observed more birthdays than Methuselah, when I was in the hotel game in Michigan.

When I go out on one of these May day excursion trips with my California friends and note the fresh crop of "chicken" and "Dinah shacks" blooming along the highway, I am reminded of what I saw when touring Michigan last summer. They were in evidence everywhere. Not one in ten of them were paying or deserved to do so. Ruralists whose time would be much better employed at the plow, were trying to cater to the supposed traveling "sucker," who also was, supposedly, their meat. But it didn't seem to figure out that way, somehow. Most of the operators had never had any experience in catering. They had been led to believe that the act of feeding folks, brought one in touch with ready money—oodles of it. Their food was unsatisfactory, their business methods less so, and they were bound to fail. I remember one particular individual situated within a few miles of Grand

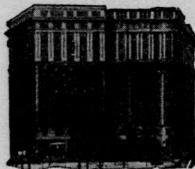
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Management

—:—

FAMOUS
Oyster Bar.

Facing
Grand Circus Park.
800 Rooms 800 Baths

Rates from \$2

HOTEL TULLER
HAROLD A. SAGE, Mgr.

In
Kalamazoo
It's
PARK-AMERICAN

George F. Chism, Manager

New Hotel Elliott

STURGIS, MICH.
50 Baths 50 Running Water
European
D. J. GEROW, Prop.



Warm Friend Tavern

Holland, Mich.

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

GEO. W. DAUCHY, Mgr.

HOTEL OLDS

LANSING 300 Baths
300 Rooms
Absolutely Fireproof
Moderate Rates
GEORGE L. CROCKER, Manager.

Occidental Hotel

FIRE PROOF
CENTRALLY LOCATED
Rates \$2.00 and up
EDWART R. SWETT, Mgr.
Muskegon Michigan

Columbia Hotel

KALAMAZOO

Good Place To Tie To

HOTEL CHIPPEWA

MANISTEE, MICH.

Universally conceded to be one of
the best hotels in Michigan.
Good rooms, comfortable beds, ex-
cellent food, fine cooking, perfect
service.
Hot and Cold Running Water and
Telephone in every Room.
\$1.50 and up
60 Rooms with Bath \$2.50 and \$3
HENRY M. NELSON, Manager

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

HOTEL ROWE

Grand Rapids, Michigan.

ERNEST W. NEIR, 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
800 Rooms With or Without Bath
Popular Priced Cafeteria in Con-
nection. 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.

Rapids, where he hadn't a chance in the world, even if he knew how to operate, advising me that he was bound to win, as his chickens, eggs and vegetables cost him nothing; they were of his own production. Imagine an individual of this type of mental sagacity, getting rich in serving cheap dinners and lunches? When the local banker forecloses the mortgage he holds on this individual's farm for payment of the loan secured for the purpose of building and equipping the "chicken shack," he will have had his experience—that's all. Such operations detract from the profits of the legitimate caterer, but demonstrate the theory that Barnum was right.

For the purposes of the motion picture producer, the roar of an airplane is limited very effectively and cleverly by a small device which consists of a series of cords on a revolving disk striking against a piece of chamois wrapped around the end of a metal cylinder. There are many machines especially designed for the purpose of imitating the various sounds required in the movies so that these effects are very generally faked. Those that cannot be manufactured are recorded upon phonograph records and filed away for use when wanted.

Here is a card I saw posted in a Santa Barbara hotel the other day: "We intend to pay our employes well so they will not require tips in order to give you the maximum of service. When you pay our regular charges you have done everything required to insure your perfect satisfaction. Tipping is positively prohibited, and its encouragement by an employe will result in his discharge." Sounds well, anyhow.

Fred G. Miner, well known to Michigan hotel men, as a correspondent for several hotel periodicals, is just now engaged in taking a trip around the globe. He left California some weeks ago and is now reporting from Japan. He expects to be gone about four months.

Every season the average resort hotel man is solicited from various organizations to supply seasonable reduced rates, or rather pay a commission on such business as may be sent him by such organization. Hotel men, as a rule, who have fallen for the proposition, do not seem to think a great deal of it, claiming that little, if any, business has come to them through such channels. In which case, naturally, there has been relatively no loss or gain either way.

I notice my friends, the Ward B. James's, of Hotel Windermere, Chicago are vacationing at French Lick Springs, Indiana. Mr. James will be remembered by most Michigan hotel operators as having been general manager of Hotel Tuller, Detroit, for several years prior to his accepting his present "job" as managing director of the Windermere.

The last meeting of Western Michigan Charter, No. 22, Greeters of America, was held at the Warm Friend Tavern, Holland, presided over by George W. Dauchy, its manager. The next one is expected to be held with Manager Anderson, at Park Place Hotel, Traverse City. A very happy notion—swinging around the circle—thereby giving everybody a chance to attend or entertain, as the case may be. M. Dauchy is reported to be accomplishing a lot at the Warm Friend Tavern. Just at present he is renovating and redecorating his establishment in anticipation of an increased summer business.

If I mention Harold A. Sage, general manager of Hotel Tuller frequently, it is because that Detroit hotelier

has something to be said about him, and it never savors of scandal. He is just naturally, at all times, doing something to improve his hotel, or to make his fellow man more comfortable in some way. Just now he announces the completion of eight new private dining rooms, which extend along the Adams avenue side of the hotel. The rooms are connected directly with the Everglades Club, the night club style dining room on the second floor, by means of a stairway, decorated in gold with black tropical vegetation in silhouette, similar to corridors on the main floor in the Everglades, easily accessible to hotel patrons through the second floor elevators and corridor. These rooms are all indicated by separate titles such as parrot room, followed up by the Florida, peacock, Chinese, deep sea, heron, flamingo, etc. Incidentally all the other dining rooms in the hotel have been redecorated.

Mrs. Myrtle Lindsey, who for many years operated Hotel Lindsey, at Inland City, but who removed to St. Clair, after obtaining control of the Hotel Cadillac (afterwards changed to Lindsey) has given up her lease and has become manager of the Black River Country Club, at Port Huron. Mrs. Lindsey has ever been an active member of the Michigan Hotel Association, as well as a Greeter, and is one of the most competent operators I know of anywhere. I congratulate her at long range, but I mean it just the same.

P. A. Shares, manager of Hotel Wenonah, Bay City, is among those who is candid enough to report that his business for the past year shows a gain over 1929, and he is sanguine of doing even better this season.

Fred J. Doherty, proprietor of Hotel Doherty, Clare, has already opened his fountain room for the summer season. His coffee shop cares for his catering business during the fall, winter and spring.

R. M. ("Duffy") Lewis has been appointed assistant manager of Hotel Book-Cadillac by Managing Director Carl M. Snyder. Mr. Lewis is well known in Eastern and Southern hotel circles, coming to Detroit from Ohio.

Talk of a new hotel at Frankfort, on the site of the late Yeasel House, is being renewed. Frank Peterson, who owns the site, has had plans prepared for a modern forty room institution and expects to put the project over.

Wesley E. Royer, who for several years operated Hotel Benton, Benton Harbor, preceding Will. Rick, died a few days ago at Jacksonville, Illinois. After leaving Benton Harbor, Mr. Royer acquired Hotel France, Paris, Illinois, operating same until quite recently. He was 51 years old.

The announced policy of the administration to do away with a lot of army posts and Indian agencies which have been practically in the discard for a quarter century, might well be followed up by the abolition of many extravagances in various other departments. The post office division is the only one of the whole bunch which is constantly under the watchful eye of the efficiency men. It is the only one in the whole lot which returns a worth-while service to the public, who are responsible for its sustenance, and yet periodically, the president, or somebody else high up in governmental affairs, makes the astounding discovery that it is not self-sustaining and Zounds! Off goes the roof, and during times of peace some astute statesman suggests placing a war tax on this medium of exchange of intelligence. When there is a shortage in the exchequer of the Army or

Navy, or executive divisions, the post office department is made the goat; it does all the messenger service for all the other divisions, transports the public documents sent out by Congressional members to renew the stores of the waste paper man in the rural districts, returns to the Congressional home the old shoes and other habiliments discarded in Washington—all for nothing, but when there is a deficit threatened in carrying the mails, there is a great hullabaloo, and no pitch hot. Do we ever hear of a circuit in either the War, Navy or Interior Departments? Well, hardly. But that postman. He sure does raise the dickens.

A couple of years ago the Los Angeles city council unanimously voted to outlaw wine tonics, which the market was being flooded at that time notwithstanding they were strictly a California product. Last week, by a vote of 13 to 1, they again legalized their sale. Another noble experiment.

Harking back to a period when the stage demanded versatility are the careers of two distinguished artists, both of whom are booked to appear in Los Angeles—Mrs. Leslie Carter and Mrs. Minnie Maddern Fisk. These two wonderful women began their careers nearly half a century ago. The years have but added, seemingly, to their ability. They are both stars of equal magnitude, whose performances still linger in the memory of those of that day and age—vividly. The stage lost much when it turned to types, with typical players for typical parts, and began no longer to expect any actor to play a role—a system which gained nothing in realism, but sacrificed very much in sentiment.

Frank S. Verbeck.

Late Business News From Indiana. bankruptcy has been filed in the U. S. District Court at Indianapolis, by Claude Hendricks, grocer, listing among the thirty-seven creditors the Fashion Store, Eagle Clothing Store and Model Shoe Co. All claims are for \$50 or less. Debts are owed in the sum of \$2,161. Assets are \$300.

Martinsville—A voluntary petition in Anderson—Stieffler's, Inc., retail men's and women's ready to wear, 825 Meridian street. Petition of sale has been filed in U. S. District Court at Indianapolis by James J. Costello, receiver, stating that in his opinion the debtor firm's stock of merchandise would not appraise in excess of \$1,000 and that it was deteriorating rapidly in value by reason of being allowed to remain in the debtor firm's place of business without proper care and attention; that the merchandise was seasonable and therefore should be disposed of while there was a demand; that rent for the premises was \$350 a month, which was not only excessive but a great detriment to the assets. The receivership followed the filing of an involuntary petition in bankruptcy against the firm by Brill Knit Goods Co., Chicago, \$66; Max Wiesen & Sons Co., New York, \$175, and the Winters, Mercer & Brannum Lumber Co., of Anderson, \$330. It was alleged in the petition that while insolvent, an act of bankruptcy was committed when the debtor firm transferred various moneys, amount of which was unknown, to various creditors with intent to prefer them over other creditors of the same class. The names of these creditors are unknown, with the exception of one Isaac M. Loeb, who was said to have received a substantial preference within the last four months. It also was alleged while insolvent the debtor firm admitted both verbally and in writing its inability to pay certain of its just debts in full and verbally declared its willingness to be adjudged bankrupt upon that ground. The petition for receiver, filed by the Winters, Mercer & Brannum Lumber Co., pointed out that the assets of the debtor firm included fixtures, dresses, men's clothing, hosiery, lingerie and other articles of wearing apparel of a reported value of \$5,000 with liabilities of more than \$10,000; "that a number of creditors of debtor firm had filed suits upon which judgments would be entered and executions issued to the sheriff of Madison county who would levy on and remove merchandise to satisfy the judgments." A petition also was filed by the receiver for retention of a collector to collect accounts due the debtor firm, which approximate about \$25,000. Carl White, Phillip Tuck and Louis B. Suprowitz were appointed appraisers.

Being too proud to ask is the greatest conceit.

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

MORTON HOTEL
Grand Rapids' Newest Hotel
400 Rooms — 400 Baths
RATES
\$2.50 and up per day.

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.

"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

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, Crosswell.
Treasurer—P. W. Harding, Yale.

Importance of Atmosphere, Courtesy and Cleanliness.

It is probably a more difficult task to make a complete success of a drug store than it is to make any other class of store completely successful. In his contacts with physicians and in filling prescriptions for patients of physicians, the druggist is a professional man. He must win the complete confidence of both those who are sick and their physicians if he is going to make his prescription department a complete success.

A profession carries with it a certain degree of dignity. The compounding of prescriptions calls for a high degree of cleanliness in all parts of the store and especially at the prescription department if the people who have these prescriptions filled are to be entirely satisfied. The physician who values his reputation is likely to make a very thorough inspection of a drug store before he sends patients there to have prescriptions filled. He also is going to watch that store to make certain that it continues to be the type to which he wants to send his patients.

A new doctor located in a community on the outskirts of a medium sized city. His first office was in a house almost directly across the street from a drug store that had been in business for more than twenty years. Later he bought a house only a short distance up the street from this drug store. He would have liked to have sent his patients to this store. However, he hesitated from the very start from doing so.

In the first place it had become a place where the young men of the neighborhood congregated every evening. They practically filled the store and the smoke from their cigarettes made a blue haze which was more or less offensive to customers. Naturally under these conditions the store became dingy. It was impossible to keep it perfectly clean and the air in it perfectly fresh. The owner of the store was a good fellow and the doctor came to like him. However, he was too much of a good fellow to inspire a high degree of confidence. Never did this physician send to this druggist any but those to whom he had given unimportant prescriptions, those where a slight mistake could do no harm and where a serious mistake could not be made except through the grossest carelessness.

Gradually he began to compound more and more of his medicines. Today, he either supplies the medicines

he prescribes, himself, or urges his patients to have them filled by a druggist who is located about a mile away. This other druggist has a perfectly clean store, is a man of considerable dignity and though not as much of a good fellow as the first one, does inspire a much greater degree of confidence.

"I wish someone would start a drug store right in this vicinity in which I could place full confidence," this physician has remarked to his friends. "As it is, there is not a single store near at hand to which I feel entirely safe in sending patients to have prescriptions compounded. I don't like the idea of practically operating a prescription department in my office, but I can't ask my patients to travel miles to have their prescriptions compounded."

Though the prescription department may not be regarded by the druggist as highly important from a money making point of view, it is a department that brings people into the store. It is the department that classifies the store in the eyes of the customers. In the case of the neighborhood store, it is likely to be the department that determines the ultimate success of that store.

Blanding's in Providence, R. I., is a drug store that for about a hundred years has been in business because people have such great confidence in its prescription department. It specializes on prescriptions and sick room supplies and always has. To-day the name Blanding on a package containing a compounded prescription is considered by virtually everyone in the city and surrounding communities as a guarantee that the prescription has been compounded in the most careful manner from the purest ingredients. This reputation means that the prescription department has been made a really paying proposition.

This store is a dignified store. There is an unmistakable atmosphere of dignity about it. It is almost sterile clean. A cleanliness and neatness is in evidence that is not to be found in every store. Along with this dignity and cleanliness goes a courtesy that is more than pleasing to customers. One cannot help feeling that in this store everyone wants to do everything possible to help him. This courteous friendliness is worth a great deal in making a good impression and in retaining the reputation the drug store has won.

In a drug store where there is a dignified atmosphere, a something that makes the customer feel that this is a store that can be trusted to use the utmost care in filling prescriptions, where everything is perfectly clean and neat and where each and every person who comes into contact with the customer is extremely courteous it requires only an average degree of business ability to build up a following of customers who will make the store pay. There are cases on record where the owner of a store of this type through financial reverses or because of a serious business depression has been on the point of bankruptcy. No way has seemed open to remain in business. Then the local physicians and the customers of the store have gotten to-

gether raised the money required, placed the owner back on his feet and helped him to remain there. If these owners had not been of the type that these people who assisted them felt they could trust, if the store had not been of the type of which the customers were proud, if it was not felt that the store was rendering a service that was necessary to the welfare of the community no effort would have been made to keep the owners in business.

There must be a degree of dignity, courtesy and cleanliness that will inspire confidence and make friends for the store if the greatest degree of real success is to be realized. It is a well recognized fact that the independent druggist need not fear the competition of the chain stores if he operates his store in such a manner that he renders service to the community he serves no chain store is in a position to render.

Chain stores because of their size and method of organization have to be more or less mechanical in nature. The independent store can be much more personal. The independent druggist can and should take a great deal more interest in his customers. He can take a leading part in the upbuilding of his community especially along the health lines. All of these things help to bring business to the store. His store itself, however, must reflect the fact that he is a public spirited and leading citizen.

It does not reflect this if it is not perfectly clean and orderly. It does not reflect this unless the stock is fresh and attractive in appearance. It does not reflect this if there is the least particle of dirt around the soda fountain or if ice cream that has softened is allowed to go out of the store. It is very largely a matter of giving a great deal of attention to every detail.

The stock has to be watched carefully and some system employed that will prevent anything remaining in the store until it is stale. The candy supply must be replenished frequently. It must be bought from a wholesaler who keeps his stock fresh and never should any be sold that has become discolored or shows other signs of age. Any kind of stock sold by the druggist which is not absolutely fresh, does more harm to the reputation of that store than selling stale goods does to any other kind of store. This is so because the very nature of the drug store requires that the customers have the utmost confidence in it.

Show windows need to be kept perfectly clean and used for attractive displays that are changed at least once a week and which it is better to change twice a week. Nothing, not even picture post cards should be allowed to remain on display in the store until it begins to show signs of age. If photographic films are sold the stock needs to be kept fresh. Never should a roll

of films be sold to a customer if the expiration date on the box is close at hand or has been passed. More than one drug store has lost a good customer because that customer has bought a roll of film there, used the film for taking pictures that cannot be taken over again and then discovered that the film was so old that good pictures could not be expected from it and none did come from it. All photographic material should also be stored and displayed where it will not be subjected to any great changes in temperature or humidity.

If the photographic films are placed on a shelf directly above a radiator, it may be found that the films deteriorate very rapidly. If stocks of photographic material are kept in a basement in the summer and the basement is damp, damage is likely to result. If motion picture film for amateurs is carried in stock and is kept in too dry a place and not sold immediately, it will become so dry that a great deal of trouble with static is likely to be experienced in the camera.

Each class of stock carried in the drug store needs a peculiar care and attention of its own and the druggist should not attempt to carrying anything in stock until he knows what special attention and care that stock requires if it is to give the greatest possible degree of satisfaction to his customers. It is just as important to spare no effort to keep all stock in such condition that it will give perfect satisfaction to customers as it is that effort be made to persuade people to enter the store and make purchases.

J. E. Bullard.

Items From the Cloverland of Michigan.

Sault Ste. Marie, May 18—It looks now as if the tourist season is opening. While the camp site has not opened, we find numerous cars occupying the site from various parts of the State which are getting an early start. We welcome the visitors and hope that this will be a record breaking summer for the tourist business, as all of our tourists committees in Cloverland are spending large sums of money advertising and distributing literature to attract the tourist. If publicity and service, also the good things we have to offer, will bring the tourist, we will have a successful season.

Thomas Agnew, the popular Ashmun street meat dealer, had a close call last week when he was suddenly taken ill with the bursting of a rupture caused by an ulcer of the stomach. His condition was considered very serious, but later reports are that he is getting better and his recovery is looked for.

The people of our city are the best spenders in the Upper Peninsula, according to figures of the census of distribution. The average Sault citizen spends \$650.58 per year for automobiles, food, clothing, furniture and other staples. The figures are based on 1929 retail sales in this city, as reported to the census of distribution and is arrived at by dividing the total retail sales in 1929 by the number of

HOEKSTRA'S ICE CREAM

Cream of Uniform Quality

An Independent Company

217 Eugene St.

Phone 30137

Grand Rapids, Mich.

inhabitants. Escanaba ranks next. Detroit ranks below the Sault, Escanaba and Iron Mountain. Ann Arbor is high in the State.

Fritz Barton has accepted a position with the Tapert Specialty Co., succeeding H. Miller, who is going into another line.

The Sault Chamber of Commerce last week mailed out about 175 letters of invitation to prospective members of the Ca-Choo Club of America. The letters closed a membership campaign started last winter when Ca-Choo Club officials of the Sault dispatched letters to all members of the club asking that names of all potential members known to them be submitted to the secretary, L. E. Harris. It is hoped that the membership of the club will be doubled.

J. A. Burns, of the Sault Cowell & Burns store, announced last week that incorporation papers have arrived from Lansing for a new \$170,000 group of stores located at the Sault, Munising, Newberry and St. Ignace. Mr. Burns said that while he is holding the controlling interests in the new chain, Cowell & Burns still retains the five million dollar buying power of the large Lauerman interests. All store managers and several other employes have purchased stock in the new corporation. At a recent meeting F. T. Lauerman, Jr., was elected President, A. J. Deleer Secretary and Treasurer and J. A. Burns Vice-President and General Manager. Mr. Burns stated that 1930 was a banner year and that each month in 1931 showed an increase over the same month of the preceding year.

An optimist is a man who thinks his son has gone to college to study. William G. Tapert.

Pays Best When It Is Most Needed.

"Advertising of a candid sort might produce almost startling results in restoring confidence of consumers," said a well-known banker the other day. He was referring to latent buying power rather than to that disordered state of mind to which many easy optimists ascribe most of our present

troubles. Admitting, as any reasonable observer must, that reduction of dividends, wages and employment has seriously impaired the public's ability to satisfy its desires, he dwelt rather on the growing savings of the people as evidence that means are less lacking than belief that the time has come when supplies can be laid in to advantage. For this point of view a good deal can be said. Although relatively few industries have prospered in the last year and a half, the actual number of those which have been able to keep alive a steady demand for their goods is surprisingly large. Among these exceptions food manufacturers and distributors have naturally been conspicuous. It is noticeable, however, that profitable business has by no means been confined to necessities. Drug and proprietary article concerns have also found plenty of customers with money to spend, and it cannot be said that the trade in cigarettes has languished. In practically all of these cases there has been no abatement of advertising but rather more of it than ever. While other industries have taken for granted that most consumers were out of funds, a minority have pushed forward, believing, in spite of all that has happened, that a market could be found for their wares. Their example is certainly worth considering. It adds another chapter to the interesting story of advertising in times of stress and uncertainty—a story which always points to the same moral, namely, that wise advertising never pays so well as when it is most needed.

If you ever expect to succeed, you must carry out the idea that the other fellow is entitled to a chance.—Samuel Insull.

There is something stimulating in a gruff exterior covering a warm heart.

WHOLESALE DRUG PRICE CURRENT

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

Acids	Cotton Seed	1 25@1 50	Benzoin Comp'd.	@2 40	
Boric (Powd.)	10 @ 20	Cubebs	5 00@5 25	Buchu	@2 16
Boric (Xtal)	10 @ 20	Egigeron	4 00@4 25	Cantharides	@2 52
Carbolic	38 @ 44	Eucalyptus	1 25@1 50	Capsicum	@2 28
Citric	48 @ 60	Hamlock, pure	2 00@2 25	Catechu	@1 44
Muriatic	3 1/2 @ 3	Juniper Berries	4 50@4 75	Cinchona	@2 16
Nitric	3 @ 15	Juniper Wood	1 50@1 75	Colchicum	@1 80
Oxalic	15 @ 25	Lard, extra	1 55@1 65	Cubebs	@2 76
Sulphuric	3 1/2 @ 3	Lard, No. 1	1 25@1 40	Digitalis	@2 04
Tartaric	43 @ 55	Lavender Flow.	6 00@6 25	Gentian	@1 35
		Lavender Gar'n	1 25@1 50	Guaiaac	@2 28
		Lemon	2 50@2 75	Guaiaac, Ammon.	@2 04
		Linseed, boiled, bbl.	@ 81	Iodine	@1 25
		Linseed, raw, bbl.	@ 78	Iodine, Colorless	@1 50
		Linseed, bld., less	88@1 01	Iron, Clo.	@1 56
		Linseed, raw, less	85@ 98	Kino	@1 44
		Mustard, artifi.	oa @ 30	Myrrh	@2 52
		Neatsfoot	1 25@1 35	Nux Vomica	@1 80
		Olive, pure	3 00@3 50	Opium	@5 40
		Olive, Malaga,		Opium, Camp.	@1 44
		yellow	2 50@3 00	Opium, Deodor'd	@5 40
		Olive, Malaga,		Rhubarb	@1 92
		green	2 85@3 25		
		Orange, Sweet	6 00@6 25	Paints	
		Origanum, pure	@2 50	Lead, red dry	13 1/2@13 1/2
		Origanum, com'l	1 00@1 20	Lead, white dry	13 1/2@13 1/2
		Penroyal	2 25@2 50	Lead, white oil	13 1/2@13 1/2
		Peppermint	4 50@4 75	Ochre, yellow bbl.	@ 2 1/2
		Rose, pure	13 50@14 00	Ochre, yellow less	3 @ 6
		Rosemary Flows	1 50@1 75	Red Venet'n Am.	3 1/2 @ 7
		Sandelwood, E.		Red Venet'n Eng.	4 @ 8
		I	12 50@12 75	Putty	5 @ 8
		Sassafras, true	2 00@2 25	Whiting, bbl.	@ 4 1/2
		Sassafras, art'l	75 @ 100	Whiting	5 1/2 @ 10
		Spearmint	5 00@5 25	Rogers Prep.	2 45@2 65
		Sperm	1 50@1 75		
		Tany	6 00@6 25	Miscellaneous	
		Tar USP	65 @ 75	Acetanalid	57 @ 75
		Turpentine, bbl.	@ 63	Alum	@6 @ 12
		Turpentine, less	70 @ 83	Alum, powd. and	
		Wintergreen,		ground	09 @ 15
		leaf	6 00@6 25	Bismuth, Subni-	
		Wintergreen, sweet		trate	2 12@2 40
		birch	3 00@3 25	Borax xtal or	
		Wintergreen, art	75 @ 100	powdered	06 @ 13
		Worm Seed	6 00@6 25	Cantharides, po.	1 25@1 50
		Wormwood	10 00@10 25	Calomel	2 72@2 82
				Capsicum, pow'd	42 @ 55
				Carmine	3 00@9 00
				Cassia Buds	2 00 @ 20
				Cloves	35 @ 45
				Chalk Prepared	14 @ 15
				Chloroform	47 @ 54
				Choral Hydrate	1 20 @ 1 50
				Cocaine	12 85@13 50
				Cocoa Butter	45 @ 90
				Corks, list, less	30 @ 10
					40-10%
				Copperas	03 @ 10
				Copperas, Powd.	4 @ 10
				Corrosive, Sublim	2 00@2 30
				Cream Tartar	35 @ 45
				Cuttie bone	40 @ 50
				Dextrine	6 1/2 @ 15
				Dover's Powder	4 00 @ 4 50
				Emery, All Nos.	10 @ 15
				Emery, Powdered	15 @ 15
				Epsom Salts, bbls.	03 1/2 @ 10
				Epsom Salts, less	3 1/2 @ 10
				Ergot, powdered	@ 4 00
				Flake, White	15 @ 20
				Formaldehyde, lb.	09 @ 35
				Gelatine	60 @ 70
				Glassware, less	55%
				Glassware, full case	60%
				Glauber Salts, bbl.	@2 1/2
				Glauber Salts less	04 @ 10
				Glue, Brown	20 @ 30
				Glue, Brown Grd	16 @ 22
				Glue, White	27 1/2 @ 35
				Glue, white grd.	25 @ 35
				Glycerine	17 1/2 @ 40
				Hops	6 45 @ 7 00
				Iodine	6 45 @ 7 00
				Iodoform	8 00 @ 8 50
				Lead Acetate	17 @ 25
				Mace	@1 50
				Mace powdered	@1 50
				Menthol	6 50 @ 7 20
				Morphine	13 58 @ 14 33
				Nux Vomica	@ 30
				Nux Vomica, pow.	15 @ 25
				Pepper, Black, pw.	35 @ 45
				Pepper, White, p.	75 @ 85
				Pitch, Burgundy	10 @ 20
				Quassia	12 @ 15
				Quinine, 5 oz. cans	@ 60
				Rochelle Salts	28 @ 35
				Saccharine	2 60 @ 2 75
				Salt Peter	11 @ 32
				Seidlitz Mixture	30 @ 40
				Soap, green	15 @ 30
				Soap, mott cast.	@ 25
				Soap, white Castile,	
				case	@15 00
				Soap, white Castile	
				less, per bar	@1 60
				Soda Ash	8 @ 10
				Soda Bicarbonate	3 1/4 @ 10
				Soda, Sal	02 1/4 @ 08
				Spirits Camphor	@1 20
				Sulphur, roll	4 @ 11
				Sulphur, Subl.	4 1/2 @ 10
				Tamarinds	20 @ 25
				Tartar Emetic	70 @ 75
				Turpentine, Ven.	50 @ 75
				Vanilla Ex. pure	1 50 @ 2 00
				Vanilla Ex. pure	2 25 @ 2 50
				Zinc Sulphate	2 @ 6 @ 11
				Webster Cigar Co. Brands	
				Websterettes	33 50
				Cincos	33 50
				Webster Cadillacs	75 00
				Golden Wedding	
				Fanatellas	75 00
				Commodore	95 00

Seasonable Merchandise

Base Balls, Indoor Balls, Golf Balls

GOLF SUPPLIES—Clubs, Bags, Etc.

TENNIS SUPPLIES—Balls, Rackets, Etc.

INSECTICIDES. ROGERS HOUSE PAINT

ROGERS BRUSHING LAQUER

PICNIC SUPPLIES,

WALL PAPER CLEANERS

SODA FOUNTAIN SUPPLIES

KODAKS AND FILMS

PAINT BRUSHES

MOTH KILLERS—ANT KILLERS

BATHING SUPPLIES—FOOD JUGS

SPONGES—CHAMOIS—ETC.

Complete Sample Line Always on Display

Hazeltine & Perkins Drug Co.

Grand Rapids

Michigan

Manistee

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

Canned Tuna Fish

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, 12-33 oz., doz.	2 35

BAKING POWDERS

Arctic, 7 oz. tumbler	1 35
Royal, 2 oz., doz.	93
Royal, 4 oz., doz.	1 80
Royal, 6 oz., doz.	2 45
Royal, 12 oz., doz.	4 80
Royal, 2 1/2 lbs., doz.	13 75
Royal, 5 lbs., doz.	24 50
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

BLEACHER CLEANSER

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

BLUING

Am. Ball, 36-1 oz., cart.	1 00
Boy Blue, 36s, per cs.	2 70

BEANS and PEAS

100 lb. bag	
Brown Swedish Beans	9 00
Pinto Beans	9 25
Red Kidney Beans	9 75
White H'd P. Beans	5 35
Black Eye Beans	
Split Peas, Yellow	5.60
Split Peas, Green	6.50
Scotch Peas	4 70

BURNERS

Queen Ann, No. 1 and 2, doz.	1 36
White Flame, No. 1 and 2, doz.	2 25

BOTTLE CAPS

Obi. Lacquer, 1 gross pkg., per gross	16
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BREAKFAST FOODS

Kellogg's Brands.	
Corn Flakes, No. 136	2 85
Corn Flakes, No. 124	2 85
Pep, No. 224	2 00
Pep, No. 202	2 00
Krumbles, No. 424	2 70
Brain Flakes, No. 624	2 45
Brain Flakes, No. 602	1 50
Rice Krispies, 6 oz.	2 70
Rice Krispies, 1 oz.	1 10
Kaffe Hag, 12 1-lb. cans	
All Bran, 16 oz.	6 15
All Bran, 10 oz.	2 25
All Bran, 8 oz.	2 70
All Bran, 4 oz.	2 00

BROOMS

Jewel, doz.	5 25
Standard Parlor, 23 lb.	3 25
Fancy Parlor, 23 lb.	9 25
Ex. Fancy Parlor 25 lb.	9 75
Ex. Fcy. Parlor 26 lb	10 00
Toy	1 75
Whisk, No. 3	2 75

DECLINED

Flake White Soap
Mazola Cooking Oil
Pork

ROLLED OATS



Instant Flake, sm., 24s	1 80
Instant Flake, sm., 48s	3 60
Instant Flake, lge., 18s	3 40
Instant 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

BRUSHES

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

Shaver

Shaver	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 1/2
Paraffine, 12s	14 1/2
Wicking	40
Tudor, 6s, per box	30

CANNED FRUITS

Hart Brand	
Apples	
No. 10	5 75
Blackberries	
No. 2	3 35
Pride of Michigan	3 25
Cherries	
Mich. red, No. 10	11 75
Red, No. 10	12 00
Red, No. 2	4 15
Pride of Mich. No. 2	3 55
Marcellus Red	3 10
Special Pie	2 60
Whole White	3 25
Gooseberries	
No. 10	8 00

Pears

19 oz. glass	
Pride of Mich. No. 2 1/2	3 80

Plums

Grand Duke, No. 2 1/2	3 25
Yellow Eggs, No. 2 1/2	3 25

Black Raspberries

No. 2	3 65
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 60
Pride of Mich. No. 2	4 00

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, Mince, No. 1	2 25
Finnan Haddie, 10 oz.	3 30
Clam Bouillon, 7 oz.	2 50
Chicken Haddie, No. 1	2 75
Fish Flakes, small	1 35
Cod Fish Cake, 10 oz.	1 55
Cove Oysters, 5 oz.	1 60
Lobster, No. 1/4, Star	2 30
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, k'less	4 75
Salmon, Red Alaska	3 75
Salmon, Med. Alaska	2 85
Salmon, Pink, Alaska	1 35
Sardines, Im. 1/4, ea.	10@22
Sardines, Im., 1/4, ea.	25
Sardines, Cal., 1/4, Star	2 25
Tuna, 1/2 Curtis, doz.	2 65
Tuna, 1/4s, Curtis, doz.	1 80
Tuna, 1/2 Blue Fin	2 00
Tuna, 1s, Curtis, doz.	4 75

CANNED MEAT

Bacon, Med. Beechnut	2 70
Bacon, Lge. Beechnut	4 50
Beef, No. 1, Corned	2 30
Beef, No. 1, Roast	3 00
Beef, 2 1/2 oz., Qua., sil.	1 35
Beef, 4 oz., Qua., sil.	2 25
Beef, 5 oz., Am. Sliced	3 00
Beef, No. 1, B'nut, sil.	4 50
Beefsteak & Onions, s	3 70
Chili Con Car., 1/4s	1 55
Deviled Ham, 1/4s	1 60
Deviled Ham, 1/4s	2 85
Hamburg Steak & Onions, No. 1	3 15
Potted Beef, 4 oz.	1 10
Potted Meat, 1/4 Libby	52
Potted Meat, 1/4 Libby	90
Potted Meat, 1/4 Qua.	85
Potted Ham, Gen. 1/4	1 45
Vienna Saus. No. 1/4	1 85
Vienna Sausage, Qua.	90
Veal Loaf, Medium	2 25

Baked Beans

Campbells	80
Quaker, 16 oz.	75
Fremont, No. 2	1 20
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. 10.13	25
Little Quaker, No. 1	1 80
Baby, No. 2	2 75
Baby, No. 1	1 80
Pride of Mich. No. 1	1 55
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 20
Little Dot, No. 1	2 40
Little Quaker, No. 1	1 90
Little Quaker, No. 2	2 90
Choice Whole, No. 10.12	75
Choice Whole, No. 2	2 50
Choice Whole, No. 1	1 70
Cut, No. 10	10 25
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	1 90
Little Quaker, No. 2	2 65
Little Quaker, No. 1	1 80
Choice Whole, No. 10.12	60
Choice Whole, No. 2	2 50
Choice Whol. No. 1	1 75

Cut, No. 10	10 25
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 45
Pride of Michigan	2 20
Marcellus Cut, No. 10	6 50
Marcel. Whole, No. 2 1/2	1 85

Carrots

Diced, No. 2	1 80
Diced, No. 10	7 00

Corn

Golden Ban., No. 3	3 60
Golden Ban., No. 2	1 90
Golden Ban., No. 10.10	10
Little Dot, No. 2	1 70
Little Quaker, No. 2	1 70
Little Quaker, No. 1	1 35
Country, Gen., No. 1	1 35
Country Gen., No. 2	1 70
Pride of Mich., No. 5	5 20
Pride of Mich., No. 2	1 70
Pride of Mich., No. 1	1 25
Marcellus, No. 5	4 30
Marcellus, No. 2	1 40
Marcellus, No. 1	1 15
Fancy Crosby, No. 2	1 70
Fancy Crosby, No. 1	1 45

Peas

Little Dot, No. 1	1 70
Little Dot, No. 2	2 50
Little Quaker, No. 10	12 00
Little Quaker, No. 2	2 35
Little Quaker, No. 1	1 60
Sifted E. June, No. 10.10	10 00
Sifted E. June, No. 5	5 75
Sifted E. June, No. 2	1 85
Sifted E. June, No. 1	1 40
Belle of Hart, No. 2	1 85
Pride of Mich., No. 10	8 75
Pride of Mich., No. 2	1 65
Marcel., E. June, No. 2	1 40
Marcel., E. June, No. 5	4 50
Marcel., E. J., No. 10	7 50
Templar E. J., No. 2	1 32 1/2
Templar E. J., No. 10	7 00

Pumpkin

No. 10	5 50
No. 2 1/2	1 75
No. 2	1 40
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 60
Little Dot, No. 2	2 35
Little Quaker	2 25
Pride of Michigan	

Hominy	
Pearl, 100 lb. sacks	3 50
Macaroni	
Mueller's Brands	
9 oz. package, per doz.	1 30
9 oz. package, per case	2 20

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	
East India	10

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

Jiffy Punch	
3 doz. Carton	2 25
Assorted flavors	

FLOUR	
V. C. Milling Co. Brands	
Lily White	
Harvest Queen	
Yes Ma'am Graham,	
50s	2 20

Lee & Cady Brands	
American Eagle	
Home Baker	

FRUIT CANS	
Mason	
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
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, 1 lb.	14 1/2
Holiday, 1 lb.	12 1/2

Wilson & Co.'s Brands	
Oleo	
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 gro. case	4 25

MULLER'S PRODUCTS	
Macaroni, 9 oz.	2 20
Spaghetti, 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-C's 48 pkgs.	1 80

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

Pecans, 3, star	25
Pecans, Jumbo	40
Pecans, Mammoth	50
Walnuts, Cal.	27 @ 29
Hickory	07

Salted Peanuts	
Fancy, No. 1	14

Shelled	
Almonds Salted	95
Peanuts, Spanish	12
125 lb. bags	32
Filberts	32
Pecans Salted	87
Walnut Burdo	
Walnut, Manchurian	65

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

OLIVES	
4 oz. Jar, Plain, doz.	1 15
10 oz. Jar, Plain, doz.	2 25
14 oz. Jar, Plain, doz.	4 75
Pint Jars, Plain, doz.	2 75
Quart Jars, Plain, doz.	5 00
1 Gal. Glass Jugs, Pla.	1 80
5 Gal. Kegs, each	7 50
3 1/2 oz. Jar, Stuff., doz.	1 35
6 oz. Jar, Stuffed, doz.	2 25
9 1/2 oz. Jar, Stuff., doz.	3 75
1 Gal. Jugs, Stuff., dz.	2 70

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

PEANUT BUTTER



Bel Car-Mo Brand	
24 1 lb. Tins	4 35
8 oz., 2 doz. in case	2 65
15 lb. pails	
25 lb. pails	

PETROLEUM PRODUCTS	
Including State Tax	
From Tank Wagon	
Red Crown Gasoline	16.7
Red Crown Ethyl	19.7
Solite Gasoline	19.7

In Iron Barrels	
Perfection Kerosine	12.6
Gas Machine Gasoline	39.1
V. M. & P. Naptha.	20.8

ISO-VIS MOTOR OILS	
In Iron Barrels	
Light	77.1
Medium	77.1
Heavy	77.1
Ex. Heavy	77.1



Iron Barrels	
Light	65.1
Medium	65.1
Heavy	65.1
Special heavy	65.1
Extra heavy	65.1
Polarine "R"	65.1
Transmission Oil	65.1
Pinol, 4 oz. cans, doz.	1 50
Pinol, 8 oz. cans, doz.	2 30
Parowax, 100 lb.	7.3
Parowax, 40, 1 lb.	7.55
Parowax, 20, 1 lb.	7.8



cemdac, 12 pt. cans	3 00
cemdac, 12 qt. cans	5 00

PICKLES	
Medium Sour	
5 gallon, 400 count	4 75
Sweet Small	
16 Gallon, 2250	27 00
5 Gallon, 750	9 75

Dill Pickles	
Gal. 40 to Tin, doz.	10 25
No. 2 1/2 Tins	2 25
32 oz. Glass Picked	2 80
32 oz. Glass Thrown	2 11

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.	18
Good St's & H'f. 15 1/2 @ 16	
Med. Steers & Heif.	13
Com. Steers & Heif.	11
Veal	
Top	13
Good	11
Medium	09
Lamb	
Spring Lamb	20
Good	18
Medium	15
Poor	11
Mutton	
Good	12
Medium	11
Poor	10

Pork	
Loin, med.	16
Butts	13
Shoulders	11
Spareribs	09
Neck bones	06
Trimming	8 1/2

Lamb	
Spring Lamb	20
Good	18
Medium	15
Poor	11

Mutton	
Good	12
Medium	11
Poor	10

Pork	
Loin, med.	16
Butts	13
Shoulders	11
Spareribs	09
Neck bones	06
Trimming	8 1/2

PROVISIONS	
Barreled Pork	
Clear Back	25 00 @ 28 00
Short Cut Clear	26 00 @ 29 00

Dry Salt Meats	
D S Bellies	18-20 @ 18-14

Lard	
Pure in tierces	9 1/2
60 lb. tubs	advance 1/4
50 lb. tubs	advance 1/4
20 lb. pails	advance 3/4
10 lb. pails	advance 7/8
5 lb. pails	advance 1
3 lb. pails	advance 1
Compound tierces	11 1/2
Compound, tubs	12

Sausages	
Bologna	16
Liver	18
Frankfort	20
Pork	31
Veal	19
Tongue, Jellied	25
Headcheese	18

Smoked Meats	
Hams, Cer. 14-16 lb. @ 20	
Hams, Cert., Skinned	
16-18 lb. @ 19	
Ham, dried beef	
Knuckles	@ 33
California Hams	@ 17 1/2
Picnic Balled	
Hams	20 @ 25
Boiled Hams	@ 34
Mined 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	5 1/2
Pork	08

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	
anulated, 60 lbs. cs.	1 35
granulated, 18 2 1/2 lb. packages	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.	12 00
Milkers, bbls.	18 50
K 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, Dozs.	1 35
Shinola, doz.	90

STOVE POLISH	
Blackene, 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 30
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.	95
Colonial, 30-1 1/2	1 20
Colonial, Iodized, 24-2	1 35
Med. No. 1 Bbls.	2 90
Med. No. 1, 100 lb. bk.	1 00
Farmer Spec., 70 lb.	1 00
Packers Meat, 50 lb.	65
Crushed Rock for ice cream, 100 lb. each	00
Butter Salt, 280 lb. bbl.	4 00
Block, 50 lb.	1 10
Baker Salt, 280 lb. bbl.	3 80
14, 10 lb., per bale	2 10
50, 3 lb., per bale	2 50
28 lb. bags, Table	40
Old Hickory, Smoked, 6-10 lb.	4 50

Pure Ground in Bulk	
Allspice, Jamaica	@ 33
Cloves, Zanzibar	@ 53
Cassia, Canton	@ 29
Ginger, Corkin	@ 30
Mustard	@ 29
Mace, Penang	@ 29
Pepper, Black	@ 27
Nutmegs	@ 35
Pepper, White	@ 44
Pepper, Cayenne	@ 36
Paprika, Spaisih	@ 36



Free Run'g, 32 26 oz.	2 40
Five case lots	2 30
Iodized, 32, 26 oz.	2 40
Five case lots	2 30

BORAX	
Twenty Mule Team	
24, 1 lb. packages	3 35
18, 10 oz. packages	4 40
96, 1/4 oz. packages	4 60

CLEANSERS	
50 can cases, \$4.80 per case	



WASHING POWDERS	
Bon Ami Pd., 18s, box	1 90
Bon Ami Cake, 18s	1 62 1/2
Brillo	85
Climatline, 4 doz.	4 20
Grandma, 100, 5c	3 50
Grandma, 24 Large	3 50
Sold Dust, 100s	4 00

Gold Dust, 12 Large	3 20
Golden Rod, 24	4 25
La France Laun., 4 dz.	3 60
Old Dutch Clean, 4 dz.	3 40
Octagon, 96s	3 90
Rinso, 40s	3 20
Rinso, 24s	5 25
Rub No More, 100, 10 oz.	3 85
Rub No More, 20, 2g.	4 00
Spotless Cleanser, 48, 20 oz.	3 85
Sani Flush, 1 doz.	2 25
Sapallo, 3 doz.	3 15
Soapine, 100, 12 oz.	6 40
Snowboy, 100, 10 oz.	4 00
Snowboy, 12 Large	2 65
Speedee, 3 doz.	7 20
Sunbrite, 50s	2 10
Wyandote, 48	4 75
Wyandot Deterg's, 24	

Last Will and Testament.

These things I got by the sweat of my brow:
A fallow field and an ancient plow.
And these I bought with the songs I sung:
The wind and the spray and the salt sea flung.
And these are the things that I got from Love:
One tall pine tree and a star, a star above.
I, being in my right mind now,
Bequeath to my son my land and plow.
And I'll leave him also the wind and the sea,
And I'll even leave him my tall pine tree.
But I'll keep that star, so my soul can wear
One golden trinket in her hair.

Recent Business News From Ohio.

Cleveland—Glantz Style Shop, Mrs. Lillian L. Glantz, proprietor, cloaks and suits, 12635 Superior avenue. A 25 per cent. cash composition has been made in this bankruptcy case to unsecured claims not entitled to priority. A. H. Sacks has been appointed distributing agent.

Canton—M. J. Rose Co., operating retail furniture stores in Canton and Wooster. Paul D. Roach, referee in bankruptcy, advises that administration of this estate has not yet proceeded to a point where it is possible to make any statements as to dividends or time of payment.

Coldwater—An addition, 30 by 40 feet, has been added to the factory of the Buckeye Overall Co. The addition is to be used to install twelve additional machines and also for additional warehouse space. The main building is two stories, 40 by 142 feet. It is announced that the plant now employs 175 workers. The plant is a branch of the main factory at Versailles, and is managed by Charles Fischer.

Cleveland—Pete J. DeLetto, merchant tailor, 521 Hickox building. Voluntary bankruptcy schedules list assets of \$2,725. There are ten creditors. Those of \$500 or more are: National Department Stores, Inc., Cleveland, \$640 S. Stein & Co., New York, \$899.

Columbus—At a meeting of creditors of the Armbruster Store Co., which is being liquidated in an action in the U. S. District Court here. A dividend of 15 per cent. was authorized. O. C. Ingalls, attorney, of this city, is trustee. The liabilities, which amount to approximately \$72,000, were secured by the sale of the stock and fixtures. The receiver had about \$32,000 in the fund for dividends and expenses. It is stated that another dividend will be paid, the amount depending on the outcome of litigation over fixtures and the question of preference of claims.

Worthington—George N. Riel, general store, of this city, a suburb of Columbus, has filed a petition in voluntary bankruptcy in the U. S. District Court at Columbus, listing liabilities of \$2,202 and assets of \$975. W. B. McKeskey is the attorney.

Hillsboro—Frank McNichol, proprietor of a shoe store on West Main street, has made an assignment for the benefit of creditors and Judge Watts, in Common Pleas Court, named Aetna Layman, assignee. McNichol estimates his assets at \$7,500, consisting of \$5,000 personal and \$2,500 real property. No estimate of liabilities was made.

Youngstown—John F. McFadden and F. Jerome McFadden, trading as McFaddens, retail men's wear, schedules liabilities of \$26,852, including real estate, \$23,012; stock in trade, \$2,500; household goods, \$1,000; auto, \$440; debts due on open accounts, \$300. Liabilities of \$37,609 include taxes, \$1,200; wages, \$825; secured claims, \$13,919; unsecured claims, \$21,665.

Toledo—Christian Braunschweiger, 1905 Dorr street, dry goods, men's furnishings and shoes, schedules liabilities of \$3,607 and assets of \$2,200. Creditors of \$500 or more are: Ray Braunschweiger, Toledo, \$1,080; Ed-

son, Moore & Co., Detroit, \$652; A. Kroluk & Co., Inc., Detroit, \$1,105; Ohio Savings Bank & Trust Co., Toledo, \$650. The only asset listed is the stock of merchandise, located at the store, of \$2,200.

Lorain—Metzger & Robinson, dry goods and men's furnishings, list assets of \$56,535 and liabilities of \$64,824. There are 155 creditors.

Thinks Annual Dues Should Be Increased.

Ann Arbor, May 16—I am glad to get your frank statement in answer to my enquiry and, believe me, I surely will do my part to carry out the resolution passed at the convention.

I think, too, we should raise our per capita at least 50c per member and make the single annual memberships on the basis of \$3, in groups of 25 or less at \$2.25, 25 to 49 at \$2 and 50 or more at \$1.75. This, of course, will necessitate a change in our constitution and by-laws. I am enclosing a copy of our present constitution and by-laws. I wonder if we could not play this up from time to time in the Tradesman until our next convention, just mentioning the fact that it is absolutely necessary that we do that in order to operate our State Association properly.

Here's hoping we can make the proper selection of a Secretary at our next board meeting June 3, 3 p. m. at Elk's Temple, Lansing.

William Schultz, Pres.

President Schultz is certainly on the right track regarding an increase in the annual dues. In the opinion of the writer the dues should be increased to \$6 per year and a full-time Secretary employed who would make membership in the organization well worth \$6. During the past two years the organization was about as moribund as such a body could possibly be, but President Schultz has large plans for the future which the Tradesman will do its level best to assist him in carrying into execution.

What Some Live Grocers Do and Think.

(Continued from page 20)

tomers. Experience shows them that if customers make their own selections, they automatically gravitate toward goods of higher average grade than when guided by clerks. Is this a new illustration of the old-time truth that clerks subconsciously work for what they regard as the true interest of the customer rather than that of their employer?

Meat surely is important to judge by the universal opinion of successful grocers. One doing \$150,000 business has no meat department, but works in co-operation with a neighbor. His folks sell meats, taking orders in the regular way; also he sends his customers in to select what they want, in which case he enters and charges the goods. He gets 12½ per cent. on sales from the meat department for this and sells \$300 to \$400 per month.

So we see anew that active, progressive grocers are constantly looking out for new ideas and new applications of old ones. It is to be observed that these men have little time to worry about what others are doing—except as those others have good ideas which they can adopt or adapt. Such is the true gospel of business progress.

Paul Findlay.

Why One Merchant Cannot Meet His Obligations.

I beg leave to inform you that the present shattered conditions of my bank account makes it impossible for me to send you a check at this time.

The state of my present financial condition is due to the effects of Federal laws, county laws, corporation laws and out laws, that have been foisted on an unsuspected public. Through the various laws, I have been held down, held up, walked on, sat on, sandbagged, flattened and squeezed until I do not know where I am, what I am, who I am or why I am.

These laws compel me to pay a merchant tax, real estate tax, capital stock tax, excess profit tax, income tax, state auto tax, gas tax, surtax and carpet tacks. In addition to paying these taxes, I am requested and required to contribute to every society and organization, namely, Women's Relief, the Navy League, the Children's Home Fund, the Policemen's Fund, the P. T. A. Society, the Y. M. C. A., the Y. W. C. A., the Boy Scouts, the Jewish Relief, the Near-East Relief, the Gold Diggers Home, also every hospital and charitable institution in town, the Red Cross, the Black Cross, the Purple Cross, the Double Cross.

The Government has so governed my business that I do not know who owns it. I am suspected, expected, inspected, disrespected, examined, informed, required, commanded and compelled until all I know is that I am supposed to produce a supply of money for every known need, desire or hope of the human race, and because I refuse to donate all I have, and go out and beg, borrow or steal money

to give away, I am cursed, discussed, boycotted, talked to, talked about, lied about, held up, held down, and robbed until I am nearly ruined, so that the only reason I am clinging to life is to see what in the h--- is coming next.

The ruling pen must be mightier than the sword.

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.

MERCHANTISE SOLD—AT PRIVATE SALE OR AT AUCTION—The same effort given STOCK REDUCTIONS as ENTIRE stocks. Consultation free. Ernest H. Hossler, Sales Moderator and Commercial Auctioneer, Brighton, Mich. 414

For Sale—New log cabin. Log garage. All new furnished. Outboard motor boat. Water front lot 90 x 100, Bear Lake, Manistee county. S. F. Brunk, Eaton Rapids, Mich. 415

For Sale—Meat market and grocery doing a good business, town 3,000. Rent \$35. Frigidaire, electric slicer, register, etc. Guaranteed money maker. Address No. 416, c/o Michigan Tradesman. 416

WANTED—Grocery store in good town of 1,500 or MORE. Write fully, giving terms, location, and business done. Address No. 417, c/o Michigan Tradesman. 417

FOR SALE—Small grocery and market in Southwestern Michigan city of 6,000. One block from Main Street. Building and fixtures leased. Doing GOOD business. Small overhead. Address No. 409, c/o Michigan Tradesman. 409

For Sale—To dissolve partnership and settle estate, Michigan's cleanest stock of dry goods, shoes, furnishings, groceries. Room size McCray refrigerator, refrigerator counter, ammonia ice machine, fixtures, and two-story brick veneer building 24 x 80 feet on M 15. Address No. 410, c/o Michigan Tradesman. 410

FOR RENT—Up-to-date store building 47 x 80, all in one room. Best location for general store or dry goods, clothing, shoes. Fully equipped cabinets, show cases, counters, and tables. Electric light, water, and furnace. Located in center of business district. Best store building in town. Live merchant can do from \$50,000 to \$60,000 per year. Reasonable rent, with good lease. Write or phone E. F. Blake, Middleville, Mich. 412

FOR RENT—Desirable new store building, either 40 x 80 or 20 x 80 feet. In Hastings, Mich. Foundation completed, will finish construction to suit satisfactory renter. Dr. H. A. Adronie, 309 West Court St., Hastings, Mich. Telephone 2624. 413

RETAILERS—With outlet. Pay highest prices for shoe stocks. Economy Shoe Co., Pontiac, Michigan. 406

Do You Wish To Sell Out! CASH FOR YOUR STOCK,

Fixtures or Plants of every description.

ABE DEMBINSKY

Auctioneer and Liquidator

134 So. Jefferson Ave., Saginaw, Mich. Phone Federal 1944.

Bond Printing

Is a Business in Itself

It requires not only the proper Bond Blanks but a knowledge of Bonds coupled with skill and painstaking care.

**We Have the Blanks
We Have the Skill
We Use the Care**

BOND PRINTING IS OUR BUSINESS

We undoubtedly print more Bonds and Certificates of Stock than any other printers in Michigan

TRADESMAN COMPANY

I WILL BUY YOUR STORE OUTRIGHT FOR CASH

No Stock of Merchandise Too Large or Too Small
No Tricks or Catches—A Bona Fide Cash Offer For Any Stock of Merchandise

Phone—Write—Wire

L. LEVINSOHN

Saginaw, Michigan

FIRE AND BURGLAR PROOF

SAFES

Grand Rapids Safe Co.

Tradesman Building

AGAINST THE CHAINS.

Highest Tribunal Sustains Discriminatory Taxation.

In a five to four decision Monday the United States Supreme Court upheld the right of a state to place a tax on chain stores higher than that levied on stores independently operated and in its majority opinion held that a taxing statute may discriminate between subject of taxation provided the discrimination is based on a reasonable distinction.

The case under consideration was that of Lafayette A. Jackson, owner of a chain of 225 grocery stores in Indianapolis, Ind., and the law which Jackson's attorneys had sought to attack was the Indiana statute placing a license fee on stores according to a scale so graduated that, while a one store owner paid only \$3, Jackson paid \$25 a year for each of his stores over twenty.

The appeal was from the District court of the Southern Indiana district, which had held the law unconstitutional. The majority opinion of the Supreme Court, which was handed down by Justice Roberts, and which was concurred in by Chief Justice Hughes and Justices Holmes, Brandeis and Stone, reversed the lower court's decision.

Justice Sutherland read the dissenting opinion, which was concurred in by Justices Van Devanter, McReynolds, and Butler.

The majority opinion asserted: "The principles which govern the decision of this cause are well settled. The power of taxation is fundamental to the very existence of the government of the states.

"The restriction that it shall not be so exercised as to deny to any the equal protection of the laws does not compel the adoption of an iron rule of equal taxation, nor prevent variety or differences in taxation or discretion in the selection of subjects or the classification for taxation of properties or business, trades, callings or occupations.

"The fact that a statute discriminates in favor of a certain class does not make it arbitrary, if the discrimination is founded upon a reasonable distinction.

"It is not the function of this court in cases like the present to consider the propriety or justness of the tax, to seek the motives or to criticize the public policy which prompted the adoption of the legislation."

The dissenting opinion, on the other hand, pointed out that the advantages accruing to the chain stores "lie not in the fact that it is one of a number of stores under the same management, supervision or ownership but in the fact that it is one of the parts of a large business."

"In other words," the opinion continued, "the advantages relied upon arise from the aggregate size

of the entire business, and not from the number of parts into which it is divided."

The discrimination is unfair, the opinion held, since it may result in taxing one owner 1,800 times as much as another merely because his business is under many roofs, while that of the other is under one."

Late Business News From Indiana.

Evansville—The offer of the Raphael Bros. Dry Goods Co., First and Vine streets, to settle with the creditors for 22 per cent., has been accepted and a greater part of the creditors have been paid on this basis, according to George F. Zimmerman, referee in bankruptcy here. The offer was confirmed by Judge Robert Baltzell, of the Federal Court here, who fixed Aug. 13 as the time limit for filing of claims against the company. There was no opposition from any of the creditors on the 22 per cent. proposition. Alvin Sutherland, local attorney, was the receiver. The store has continued in operation and it will continue to do so, according to the announcement of the company. Liabilities of the company were listed at over \$62,000 and the assets at about \$40,000.

Twelve New Readers of the Tradesman.

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

- H. L. Shaw, Plainwell.
- F. W. Newson, Otsego.
- Footo Produce Co., Muskegon.
- H. Hintz, Stanwood.
- H. B. Wagar, Cedar Springs.
- Paul Haywood, Big Rapids.
- E. A. Bullard, Lansing.
- James Hadden, Lansing.
- C. L. Leonard, Lansing.
- C. E. Loop, Lansing.
- Frank Estes, St. Johns.
- D. C. LeBaron, St. Johns.

Gabby Gleanings From Grand Rapids.

Geo. Cain has engaged in the grocery business at Highland Park resort, Grand Haven, and C. R. Lamb has engaged in the grocery business at Silver Lake. Both stocks were supplied by the Rademaker-Dooge Grocer Co.

W. H. Caslow writes Gabby Gleanings from Ft. Wayne that he will be broadcasting for the next few weeks from WOWO at Ft. Wayne each Monday, Wednesday and Thursday evenings.

Inkster—Benjamin D. Landsberg, 37 years old, has been appointed chief of police of the village. Landsberg previously had not been associated with the police department. He is married. He is engaged in business as Landsberg's Department Store, at 27448 Michigan avenue.

Muskegon—The W. D. Hardy Co. has enlarged its jewelry department and installed Albert Timmer, an experienced jeweler, as manager.

Homer—John Aalbertsee, of Bellevue, will open a bakery here about June 1.

Paying for amusement is like paying for sunlight.

DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

The Union Guardian Trust Co. has paid a second dividend to the creditors of the National Grocer Co., 20 per cent., making 70 per cent. which has been paid altogether.

An involuntary petition in bankruptcy has been filed in the U. S. District Court here against Herman P. Rosinski and Albert J. Rosinski, individually and as copartners in H. Rosinski & Sons, retail men's wear, by John McNeill Burns, representing Superior Fashion Clothing Co., \$795; Ferry Hats, \$348; Rosenthal, Goodman & Levin, \$80.

Specifications in opposition to confirmation of 10 per cent. composition offer by John Roesink, retail men's wear, 13 Campau, have been taken under advisement by Referee Paul H. King. These allege that composition is not for best interests of creditors on ground that assets belonging to the estate properly handled and administered will pay considerably larger dividend than amount offered; that no part of the composition is payable in cash, the notes are not endorsed and no security whatsoever is offered for their payment when due; that the debtor has been guilty of acts which would be a bar to his discharge from bankruptcy; that acceptance of composition was not procured in compliance with bankruptcy act and that the offer is not made in good faith; that the debtor failed to schedule one of his creditors. It is particularly pointed out in the specifications that the alleged claim of the wife of the debtor should be substantiated for not more than \$30,000, thus reducing unsecured liabilities to approximately \$80,000 and thereby increasing the assets to the other creditors.

The tradition that motor car production shall begin to taper off in mid-May seems destined to be shattered this year. Instead of declining, many here expect to see schedules speeded up during the next fortnight. Executives are convinced that April's output of 348,908 cars will be equaled if not exceeded. Consumer demand for new cars is continuing to increase slowly, as it has ever since the first of the year, and manufacturers are being guided by its influence.

Not until late Fall will the public see a new straight eight that had been rumored for June introduction. The sponsor of the new product, which was to be a companion to the current six, had been expected to make an early Summer appearance, but suddenly plans were changed. Excellent sales of the six cylinder model led to the decision to postpone any supplemental offering for the time being.

Free-wheeling added another advocate during the week in the Marmon big eight. The new transmission is offered as optional equipment at a slightly higher cost. Little surprise was created here by the announcement. It was expected in the light of Marmon's sales spurt, since free-wheeling gearsets were offered as optional equipment on the Series 70.

March export figures, just available, are taken to indicate a slight increase

in car demand abroad. Automotive shipments during the month were approximately \$20,000,000 in value. That is only one-half the total for the same month a year ago, but it is the best month since June, 1930.

Another favorable export sign received here is the Federal Government report that American cars led all others in popularity at the Buenos Aires automobile show recently concluded.

Further evidence that cars in the medium-price group have been the chief sufferers for the last eighteen months is seen in Cadillac's report of 1,948 V-12 sales during the car's first six months on the market. That exceeds by 28 per cent. the demand for the V-16 during the first six months after its introduction. It is pointed out here that these figures reflect a smaller decline in demand for luxury cars than those of the medium-price class.

Bay City—Nelson E. Young was re-elected president of the Bay City Retail Grocers and Meat Dealers association at a meeting held May 15 at the Hotel Wenonah. Other officers: First vice-president, A. A. Immerman; second vice-president, A. A. Boyce; recording secretary, Ed Weide; financial secretary, William Parsio; and treasurer, A. Nuffer. A discussion was held on the annual picnic sponsored by grocers and meat dealers, details for the outing being left to a committee consisting of Messrs. Boyce, Immerman, Weide, William G. List, Charles Schmidt and Louis King. Reports also were received on the recent State convention which was held at Ann Arbor. President Young is expected to report within the next few days on the closing hours for Memorial day which falls on Saturday this year.

Kalamazoo—The Western Board & Paper Co. is to be dissolved and a receiver named to handle the windup of the company's affairs, including the sale of property. The company's mill has been closed for nearly a year due to the slump in the paper board business.

Battle Creek—L. F. Porter and C. F. Woods have leased and remodeled the second story of 6-8 West Michigan avenue preparatory to occupying it with a complete stock of furniture and house furnishings under the style of Porter's Upstairs Furniture Store about June 1.

Ypsilanti—The U. S. Pressed Steel Co., 402 Stewart street, has changed its capital stock from \$200,000 to 50,000 shares no par value and removed its business offices to 763 East Vine street, Kalamazoo.

Midland—Charles Stark has sold his interest in Stark's Hardware to Theodore Harbeck, of Flint and the business will be continued by Gus Stark and Theodore Harbeck under the style of the Stark & Harbeck Hardware.

Wyandotte—Concluding nearly half a century as a grocer in this city, Christopher Warmbier, 75, died at his home on Orange street.