

MICHIGAN TRADESMAN

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Forty-eighth Year

GRAND RAPIDS, WEDNESDAY, JUNE 3, 1931

Number 2489

WATCH YOURSELF GO BY

Just stand aside and watch yourself go by,
Think of yourself as "he" instead of "I."
Note closely as in other men you note
The bag-kneed trousers and the seedy coat.
Pick flaws, find fault; forget the man is you,
And strive to make your estimate ring true.
Confront yourself and look you in the eye—
Just stand aside and watch yourself go by.

Interpret all your motives just as though
You looked at one whose aims you did not know.
Let undisguised contempt surge through you when
You see you shirk, O commonest of men!
Despise your cowardice; condemn whate'er
You note of falseness in you anywhere.
Defend not one defect that shames your eye—
Just stand aside and watch yourself go by.

And then with eyes unveiled to what you loathe—
To sins that with sweet charity you'd clothe—
Back to your self-walled tenement you'll go
With tolerance for all who dwell below.
The faults of others then will dwarf and shrink,
Love's chain grow stronger by one mighty link—
When you with "he," as substitute for "I,"
Have stood aside and watched yourself go by.

Strickland Gillilan.

Public Reference Library,
Library St

ONLY A FEW WEEKS AWAY

Have you made arrangements to attend the 34th Annual Convention of the Retail Grocers' Association at Milwaukee, July 6, 7, 8 and 9? Hurry up, if you haven't—there are only a few weeks left.

- ! Remember — Four full days to meet old friends — and make new ones. And fresh slants on grocery selling that will be worth the price of your trip many times over! Write your local secretary. And do it NOW so as to be sure of getting reservations.

Compliments

of **STANDARD BRANDS
INCORPORATED**

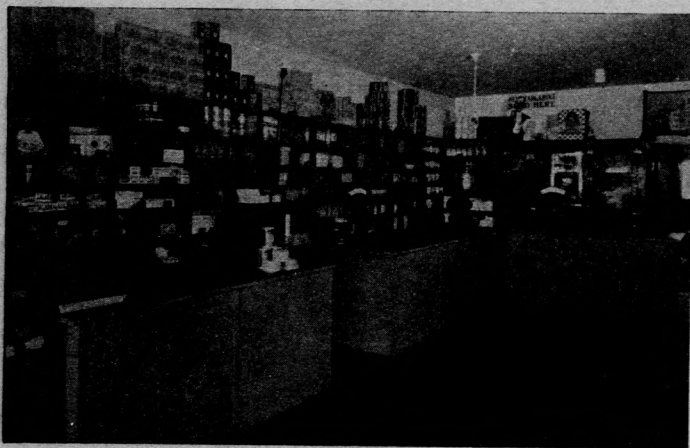
Standard Brands Products

Fleischmann's Yeast-for-Health
Chase & Sanborn's Dated Coffee
Royal Quick Setting Gelatin
Royal Chocolate Pudding

Royal Baking Powder — Order from Your Jobber

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

Hunt Bros. Canned Fruits

Packed where grown —
when ripe — with all that a
California sun and years of
practical experience in proc-
essing can give them.

Careful grading, guaranteed
percentage of Syrup and
Satisfied Consumers are all
embodied in

Hunt's Canned Fruits

LEE & CADY

MICHIGAN TRADESMAN

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Number 2489

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.

The Chain Store Tax Decision.

I have read the opinion of the United States Supreme Court in the Indiana chain store tax case. Unquestionably it is one of the most important decisions, both from the independent and chain standpoints, which has ever been handed down. Particularly important because it supplies the first practical opportunity of evening up the relation between the status of independent stores with that of chain stores. Up to now that relation has been very uneven and very unfair. The chains got most of the breaks and nobody seemed to be able to do anything about it.

This case decides that it is within the power of a State to tax a chain of stores far beyond the tax imposed on independents. For instance, consider a chain system maintaining 1,000 stores in a state. Under the Indiana law, which the Supreme Court upholds, the tax on these would be \$25,000. The tax on 1,000 independents each operating one store would be only \$3,000.

Of course the tax imposed on the chains must be reasonable. The Supreme Court lays down no rule as to what would be unreasonable because that question was not in the Indiana case. I apprehend, however, that a tax of \$100 on each unit of a chain, where the independent paid only \$3, might not be upheld. The principle, however would not be affected.

This case arose out of a familiar principle of the law of taxation, which is that taxes must be uniform—not on all persons, but upon all classes of persons. The courts have had great difficulty with this question of classification. The legislature can divide taxpayers into different classifications, and impose a different tax on

each. If the classification has a reasonable basis the law is good, and the different taxes stand. If the classification is purely artificial and has no real basis, the law is set aside.

For instance, imagine a law which made grocers weighing under 150 pounds pay a tax of \$3, and those weighing more than 150 pounds pay a tax of \$5. Any court would set this aside because there would be no sensible basis for a classification on mere weight. To enable one class of taxpayers to be taxed more than another, there must be some real difference between them.

The Indiana law was based on the theory, which the court upheld, that chain stores are a class by themselves, with different business methods and different attributes, and therefore there is a logical reason for taxing them differently from independents. The chains, on the other hand, argued that the only difference between chain stores and independent stores was that the owner of a chain store owned others, while the owner of the independent owned but one. And that both were engaged in the same business with only unsubstantial difference.

I confess I considered the latter the stronger argument, and expected the Supreme Court to so decide. It seemed to me that the difference between chain stores and independent, outside of the multiplicity of ownership, was very thin. The fact that four Supreme Court justices held this view shows how close the case was.

Several other state tax laws on chain stores are before the Supreme Court for decision as to their constitutionality. It does not follow that they too will be sustained, for they approach the subject differently and may not be within the law at all. But even if they are set aside, it will make no difference, for one form of chain store taxation has been upheld, and all the other states have only to follow that. Will they follow it? Did you ever know a state government to fail to use a new method of raising money? Of course they will follow it.

This decision won't kill the chains, but it is something for them to think about. It greatly increases their tax expense, and especially will do so when all states get tax laws. And some of them can't afford any increase because their profits are at the vanishing point now.

Fortunately for the independent there is nothing the chains can do to get around this decision. They cannot appeal, and there is no practicable way in which to reorganize their chains so as to get around the tax. One fool advanced the idea of having a different corporation for each chain store. In other words, a chain system operating 1,000 stores in a state would organize 1,000 little corporations each owning one store, thus entitling them all to the minimum tax. This is nonsense, of course; it merely shows how frantic the chains are to escape this latest blow. Elton J. Buckley.

Later Business News From Indiana.

Union City—The R. J. Brady Co., clothing and shoes, has discontinued business. Charles E. Castle has purchased the remaining stock and fixtures and opened under the name of The Model.

Indianapolis — Lafayette Jackson, president of the Standard Grocery Co., died last Thursday of wounds suffered when he was shot in a holdup of the company's principal store Wednesday. He owned a chain of 250 grocery stores in Indiana. He was plaintiff in a suit attacking the constitutionality of the Indiana chain store tax law which the United States Supreme Court declared valid only a few days ago. His attorneys announced that his instructions to fight the case to the last ditch will be carried out and that a petition for a re-hearing will be filed as planned.

Terre Haute—Leonard B. Marshall, a stockholder of the Dailey Furniture Co., 718-720 Ohio street, has filed suit for the appointment of a receiver for that concern. The suit, which was entered in Superior Court, set out that the complainant and his sister, Elizabeth M. Alexander, own seventy-five of the 150 shares of the common stock of the company and that Jacob W. Dailey and Frances W. Dailey own a like amount of the stock. It is alleged that the Daileys are president and secretary of the company and members of the board of directors, the third member being unknown to the plaintiff, as the records are in possession of the defendants. It is charged that the furniture company is at the present wholly insolvent and cannot pay existing indebtedness, the total of which is in excess of \$10,000.

Brooms Now Have the Government Standards.

Brooms, because of their farm ancestry, are now among the commodities labeled according to standards set by the United States Department of Agriculture. By a decision of the Broom Institute, Inc., recently organized in New York, N. Y., under the auspices of the National Standards

Council, all brooms made by member manufacturers—must conform to comparable standards for broomcorn. These broomcorn standards are among the many drawn up by the Department of Agriculture in the last fifteen years. Under the new standards household brooms are in three general grades: Supergrade, made from selected, fine-fiber A quality broomcorn; fancy grade, made from the regular run of A quality broomcorn, and service grade, made from B quality broomcorn, which, although not so good as A quality, is still of high quality. Warehouse and industrial brooms come in two grades: service grade, for which B quality broomcorn is specified and utility grade, for which C quality broomcorn sound, serviceable broomcorn, but with certain defects) is used.

Eighteen New Readers of the Tradesman.

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

J. E. Bennett, Ferry.
Elmer Sumner, Ferry.
Fremont State Bank, Fremont.
Evert Bultman, Fremont.
G. E. Knowles, Hesperia.
Husband & Anderson, Hesperia.
H. K. Bush & Son, Hesperia.
S. S. Fuller, Marcellus.
J. H. Crowner, Pentwater.
Pentwater State Bank, Pentwater.
C. Van Allsburg & Son, Hart.
W. R. Roach & Co., Yale.
W. R. Roach & Co., Kent City.
W. R. Roach & Co., Edmore.
W. R. Roach & Co., Crosswell.
Lula Hawkey, Fremont.
William J. Brozzo, Ludington.
John Koop, Bauer.

Oriental Prices May Be Adjusted.

Reports that wholesale prices on better grade domestic Oriental rugs will be adjusted to allow wider margins of profit to retailers handling such products, are current in the floor coverings market. Some of the changes are due at once, while others will follow later in the Summer. The adjustments will not affect retail prices but will make the products more attractive from a profit standpoint for both jobbers and retailers. No confirmation of the reports was forthcoming from sales offices of the rug mills specializing in the domestic Orientals.

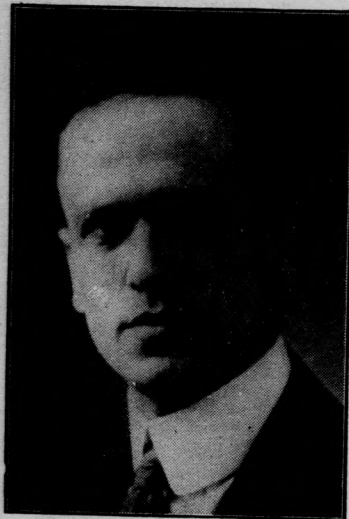
Fifty fathers out of a hundred do not answer letters from a college where their boys have gotten into serious trouble. I would not have believed that, if a man of long experience like Dean Gauss did not vouch for it. It is to be noted that that kind of father has the kind of son who does get into trouble in college. Not all the atheists in America can do so much damage as such careless homes.—Dr. Harry Emerson Fosdick.

DOUBLE CROSSED.

How a Grand Rapids Baker Fared in California.

Fresno, Cal., May 25—We are both just fine and California seems to have done a lot for us in the line of general health, so far we've seemed to thrive out here and we like it more and more the longer we are here and would surely hate to think of ever living in the East again. I used to think that the extraordinary amount of sunshine all the time would get awfully tiresome, but we like it and only wish we had all our folks and friends transplanted out here, too.

You will probably notice that we have now moved to Fresno and wonder why we are leaping all over the state the way we are since coming out here. In all of Ike's twenty-five years of work before this time he had only changed positions once, but since we've made this move out here it seems that we are to experience the average Easterner's moving around until we find our special niche, as that seems to be



Isaac Douma.

the lot of a great many incoming families to this territory, although it is surely something totally new to us, and I cannot say that we like it at all.

The place in Stockton suddenly collapsed with the finality and painlessness of a soap bubble, and the Doumas were left sort of stunned at the bad luck that had struck at them, although I will say that Ike was very lucky in lining up another position at once and staying in harness, which is quite an accomplishment in these slack times, I suppose.

The Stockton proposition was too perfect and we were too happy, I guess. You've lived enough years that you know these little adversities are bound to happen and may be sometimes it is all for the best, although at the time it surely looks tragic. We were crazy over Stockton in every way, including location, climate, work, home and everything else. Things went fine for Ike and my brother got a nice job there and we had a lovely home and got beautifully and comfortably settled and it began to look like we had our battle of California about won. However, the man who owned the bakery sort of fooled

everyone I guess, as the general opinion was that he had money and could afford the things he was doing, whereas he was stone broke and suddenly, out of a clear sky, he was up against a wall and unable to even pay his salaries.

The man in Stockton had a marvelous opportunity, and if he hadn't gone haywire there is no reason why his establishment wouldn't be a huge success in the course of time. He had a nice shop but no management and not a great deal of the business in that town, considering the field to work in. He therefore decided to install system, management, up-to-date methods and quality goods, and get what was due him, which would have been easy in time, but before he made any headway or was able to see concrete results he went out and borrowed a flock of money and built a big new addition, installed new equipment, put in new fangled things, took on added help and ran amuck in such a large way that after three months he found himself with an elegant plant, a flock of bills due and no funds to meet them. He has a large family and huge household expenses and just drew from the business, because it was his alone, you know, and finally he got to where he had to borrow on his personal life insurance to meet the first payment at the bank, and hard telling how long he will be able to hang on now before some large syndicated bakery comes along and gobbles up his shop at a sacrifice or before the bank forecloses on his mortgage.

Well, everyone was pretty surprised, I guess, and Ike is inclined to feel sort of sorry for the man, even if he was a chump, but I cannot help but feel rather bitter at the deal he gave us, as right along he had talked as though we were settled for life; as though Ike were the mainstay of the place and when we came right out and asked him if he was satisfied with Ike and if the place were permanent, both he and his wife assured us that it was perfectly safe for us to get our furniture out here, settle down and consider Stockton our home town, so far as they were concerned, and the position went. So we had our things sent out, which cost us \$400. We rented a bungalow, had all new curtains made for the windows, purchased an electric ice box, bought a new bed, for my brother; had the yard all fixed up and put in plants and flowers; made a few friends and enjoyed it more than we had ever loved anything before. Due to the fertile field he had to work in, his friendliness and experience and the way he handled the men, Ike was able to run the business up steadily, and the salesmen all responded grandly. One route jumped from \$170 per week to \$285 per week, "just because the man wanted to show Ike he could do it." The men had never been trained or commended before and any little thing Ike did worked like magic. However, this owner ran up the bills and expenses so much faster than even new business could cover it that suddenly he found himself unable to meet current expenses. He let his bakery superintendent go and tried to do that himself; let the book-keeper out and tried to carry that on his shoulders,

laid off a baker here and an extra route man there and tried to cut corners and work overtime; cut down on the quality of the goods and substituted cheaper ingredients, laid off the janitor and got in stray bums to clean up the place and then one day simply came to Ike and told him that he couldn't afford to pay him. Not a day's notice or an inkling of things, as they really stood, and there we were. We had been in this little home just six weeks and had gone to about \$700 expense to get established and living decent, and suddenly we found ourselves homeless, jobless and rather heart broken. It does seem to me that this man must have known his financial condition those few weeks previous but I think he was always hoping that he could surmount it, and didn't want the public to know because in a town that size you can't keep much from the populace very long, you know.

Well, anyway, we put our lovely things in storage again, gave up the bungalow, left my young brother in Stockton boarding out and moved over here at once. Fresno is a lovely city only is so far from every place and they say it becomes unbearably hot in the summertime. It is lovely right now, but it is so far from the ocean that we get no breezes from that source, only from the mountains. It is in the midst of the irrigated San Joaquin Valley district and is nothing but grape vineyards for miles and miles on every side. It is about 80,000 people and has a thriving look to it, but I cannot give you much real data on it.

At the time we came down here there were a couple of other things in the air for Ike, and after the couple of miserable experiences we have had out here, we did not jump into this proposition the way we did the others, but are treading a little easy. It may be that it has grand prospects and will stack up into just what Ike has been looking for, and it may go flat, when one gets onto things and learns real conditions, so he and the man who owns the shop were very candid with each other and decided to try it out for a few months, to see what could be accomplished and if the deal will pay, and if at the end of that time either one is dissatisfied, we can terminate the deal peaceably, which is fair enough for both of them, although they are both hoping and willing to make it permanent if all goes well.

Well, my dear, guess this is enough of our troubles, because you sure do get an earful of them ever so often don't you? If you ever hear of an opening in San Diego, remember us, won't you, as right now we certainly cannot say just what is what. Ike is making good money here and the work is pleasant and he gets along fine, and at a later date I hope that I have a whole flock of good things to write. We have great faith in the future of California and are determined to stay out here and it is just a question of getting our proper footing, so if it is destined to be here, or somewhere else, that is all O. K. with us.

We have a charming apartment here and the town has everything to offer that anyone could want, as it is a sort of metropolis for this section, be-

ing the only large city hereabouts. It is 225 miles from Los Angeles and 185 miles from San Francisco and 130 miles from Stockton. They raise grapes, raisins, figs, some fruits and now are trying to diversify their crops, putting in cotton acreage, although at present that isn't very profitable, I believe.

The firm Ike is with at present is a healthy, progressive concern, and we have no way of saying just how things will turn out here. It seems that this man who owns it has worked very hard, as well as his wife, and now he has a nice business and a lovely plant and is planning on easing up somewhat, I believe. However, it seems that a few years ago he was badly double crossed by a partner he had, and Ike, being a total stranger to him, maybe he is just a little chary, and wants to sort of work up to things gradually, and of course after our experience over in Stockton, we are a little skeptical of humanity ourselves, so you see my dear, it remains to be seen just how much good these two fellows can do each other, which may work out fine and which may not take at all. The man is thankful for Ike's ideas (and he has lots of them, too) and is easy to get along with, and Ike works hard and earnestly, so you see, the owner gets his money's worth and we earn the money, and it just remains to be seen whether it will develop into something suitable for Ike's future and stability.

We have been taking some gorgeous trips, to National parks and resorts out of here, as Ike is interviewing the purchasing agents of these places, in regard to the summer business, which is quite an item. We have been to beautiful Yosemite twice and over to General Grant National park and up to Sequoia National park and various other places. We are more and more completely enamored with the state, as it seems that everything in the line of color, scenery, mountains and trees are handed to one in such huge chunks that it awes you to death. At home I was never particularly conscious of a hill or dale or a pine tree or a blue lake, merely thinking them pretty nice, but out here they are dished up in such different and mammoth ways that I suppose the change is what bowls us over so.

The Doumas.

What She Really Meant.

She was absent-minded, but pretty. She approached the counter in a hardware shop.

"Have you any whiskers?" she asked the assistant who hurried forward. The poor fellow blushed.

"I beg your pardon, madam," he stammered.

"I came to see if you have any whiskers," repeated the girl.

For the moment the assistant thought his senses must have left him; then he concluded that the young woman must be mentally deficient, and he looked pityingly at her.

At this juncture a half-stifled giggle from a lad standing near the customer reached her ears. Then she realized her blunder.

"Oh, of course, of course," she gasped; "I mean egg-whiskers."

25%


More Business

—THANKS TO GENERAL FOODS SALESMEN


SELLING — as General Foods salesmen understand the word — means making sales *for* retail stores — not merely making sales *to* these stores.

They are trained experts in selling to the consumer. They work by the rule that "*a sale is not finished till the consumer buys.*"

General Foods products are definitely *guaranteed to sell* — we have been in business long enough to know that if the public buys your stock, orders will take care of themselves.



Nolen's Cash Economy Grocery Company
WHOLESALE AND RETAIL
MEATS - VEGETABLES - GROCERIES
PRIVATE COLD STORAGE
PHONE CONNECTION
DISTRIBUTORS OF BALLARD'S FAMOUS FLOURS



2200-2202 FIRST AVE., N.

St. Petersburg, Fla.

12-22 22ND ST., N.

Oct. 18th., 1930.

General Foods Sales Co.,
Atlanta, Ga..

Gentlemen:

this letter is written to you to thank you for the services of Mr. Waychoff and Mr. Caverly who held a consumer sale in my store today. This sale being one of the most successful and largest sales ever held here. There were over four thousand packages of General Foods Products sold by the above mentioned salesmen, this being the direct result of their hard work and sales ability, staying on the job from 8 o'clock in the morning until 10:30 at night.

I want to tell you that this kind of work is highly appreciated by me and I know it pays big to General Foods in increased business, my increase being about 25% over Saturday a year ago..

Again thanking you for the wonderful co-operation of your company by Mr. Waychoff and Mr. Caverly, and hoping to have them in my store again as soon as possible, I am

Yours very truly
Nolen Cash Economy Grocery Company
By Paul W. Nolen

"Ask the General Foods Salesman"

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Principal products distributed by

GENERAL FOODS SALES COMPANY, INC.

POSTUM CEREAL
 INSTANT POSTUM
 GRAPE-NUTS
 POST TOASTIES
 POST'S BRAN FLAKES
 WHOLE BRAN
 DIAMOND CRYSTAL SALT

JELL-O
 LOG CABIN SYRUP
 MINUTE TAPIOCA
 WALTER BAKER'S COCOA
 WALTER BAKER'S CHOCOLATE
 MAXWELL HOUSE COFFEE AND TEA
 FRANKLIN BAKER'S COCONUT

CERTO
 HELLMANN'S MAYONNAISE
 PRODUCTS
 CALUMET BAKING POWDER
 LA FRANCE
 SWANS DOWN CAKE FLOUR
 SATINA
 SANKA COFFEE

MOVEMENTS OF MERCHANTS.

Morenci—Articles of association of the State Line Creamery, Inc., have been filed.

Cadillac—Ruper's Meat Shoppe, has been painted inside and outside adding greatly to its appearance.

Ludington—William King succeeds Mrs. E. D. Weller in the grocery business at 321 North Rowe street.

Detroit—The Oil Seal Co., 1704 Dime Bank Bldg., has changed its name to the Universal Oil Seal Co.

Fowlerville—H. T. Blank has taken over the Sharp & Niver jewelry stock, and is closing it out at special sale.

Hart—Ed. S. Powers, owner of the Hart Creamery, has sold it to William Grosscup, of Muskegon, who will continue the business.

Gladstone—The Midway Bakery, under the management and ownership of Joseph LaMere, has been opened at 820 Minnesota avenue.

Pontiac—The City Sausage Co., Inc., 144 Franklin road, has been incorporated with a capital stock of \$10,000, all subscribed and paid in.

Detroit—The Hoffman Shoe Co., 2941 Hastings street, has been incorporated with a capital stock of \$2,000 all subscribed and paid in.

Benton Harbor—A. M. Chestenson, of Sturgeon Bay, succeeds F. L. Granger as sales manager of the Great Lakes Fruit Industries, Inc.

Marquette—Gamble Stores has opened its newest unit at 135 Washington street, under the management of Bert Bray, recently of Oconto, Wis.

Howard City—Cool sisters have opened Trails Inn in the former Montcalm hotel building, specializing in short order as well as regular meals.

Ironwood—William F. Huck, national bank examiner, of Minneapolis, announces that Daniel Waite has been named receiver for the Iron National Bank.

Charlevoix—Andy Grillo, of Grand Rapids, has engaged in business in the Brown building on Bridge street under the style of the Charlevoix Fruit Store.

Menominee—The J. W. Wells Lumber Co. is rebuilding the hardwood flooring plant which was destroyed by fire April 13. The saw mill will be abandoned.

Pontiac—The Orchard Lake Laundry, Inc., 84 Myra avenue, has been incorporated with a capital stock of \$10,000, \$3,250 of which has been subscribed and paid in.

Detroit—The Washington Creamery, 8037 Medina street, has been incorporated with a capital stock of \$20,000, of which amount \$12,000 has been subscribed and paid in.

Dowagiac—The Artesian Ice Co., 510 South Front street, has been incorporated with a capital stock of 200 shares at \$100 a share, of which \$2,000 has been subscribed and paid in.

Port Huron—Henry Marx, 904 Griswold street, who retired from the dry goods business in 1920, after 52 years in business, celebrated his seventy-sixth birthday last Sunday.

Detroit—Jean Shaw, Inc., 33 John R. street, has been incorporated to conduct a retail apparel store for women with a capital stock of \$20,000, \$3,000 of which has been subscribed and paid in.

Kalamazoo—Finley's Jewelry Shop will remove its stock from 113 East Michigan avenue to 150 South Burdick street, July 1, following the installation of new fixtures and additional stock.

Yale—Mrs. Jerry D. Paisley, who has conducted the Paisley House ever since the death of her husband, has sold the hotel and all of its furnishings to W. F. Dolan, of Pontiac, who has taken possession.

Saginaw—Lampson Motors, Inc., 1034 East Genesee avenue, has been incorporated to sell and service power vehicles, farm equipment, etc., with a capital stock of \$50,000, all subscribed and \$28,000 paid in cash.

Detroit—The J. M. Cutcheon Co., 1601 Adelaide street, has been incorporated to deal in livestock, dressed meats and provisions, with a capital stock of \$10,000, \$5,000 of which has been subscribed and paid in.

Detroit—The DeWitt Products Corporation, 12800 Eaton street, has been incorporated to deal in water softeners and commercial chemicals with a capital stock of \$50,000, \$8,340 of which has been subscribed and paid in.

Detroit—Benj. Levenson, 133 East Grand River avenue, has merged his wholesale millinery business into a stock company under the style of the Levenson Millinery Co., Inc., with a capital stock of \$1,000, all subscribed and paid in.

Pontiac—Sidney Barnett, 26 South Saginaw street, dealer in men's clothing and furnishings, has merged the business into a stock company under the style of Sid's Clothes Shop, Inc., with a capital stock of \$5,000, all subscribed and paid in.

Niles—Melvin E. Klopfenstein, 223 East Main street, dealer in men's furnishings, etc., has merged the business into a stock company under the style of Klopfenstein's with a capital stock of \$25,000, \$7,000 of which has been subscribed and paid in.

Battle Creek—E. L. Clapp, who opened the original Knitting Mills Store here and continued the management of it until the company was discontinued recently, has opened a similar store at 24 East Michigan avenue under the style of Clapp's Knitwear Store.

Lansing—An involuntary petition in bankruptcy has been filed in U. S. District Court at Detroit against Sam Fuchs, retail dry goods and furnishings, by Fixel & Fixel and Irwin I. Cohn, attorneys, representing A. Krolik & Co., \$428; Rice & Ash, \$128; Schoenfeld & Schoenfeld, \$336.

Detroit—The F. M. Sibley Lumber Co., 6460 Kercheval avenue, has merged its lumber, builders' supplies, tools, etc., into a stock company under the same style with a capital stock of 7,500 shares at \$100 a share, \$10,000 of which has been subscribed and \$1,000 paid in.

Detroit—William Devlin, jeweler and dealer in merchandise used in schools and churches, has merged the business into a stock company under the style of Devlin, Inc., 1232 Washington Blvd., with a capital stock of \$25,000, \$5,000 of which has been subscribed and \$1,000 paid in.

Plainwell—Mrs. Elizabeth Persing and Miss Caroline Reed, of Richland,

opened the Red Brick Tavern, a structure located two miles North of this place, on US 131. The house is an interesting one, being one of the oldest brick structures in Western Michigan. Meals will be served at any hour desired and social events will be cared for.

Wayland—B. G. Bennett, who is engaged in the undertaking business at Beulah, with other members of the Bennett family, has leased the S. F. Yeakey house on South Main street and fitted it up for funeral parlors. The business will be conducted under the style of the Bennett Funeral Home and will be under the management of Thomas Bennett.

Alma—Ninety business, professional and educational men of the city gathered at the Wright Hotel, May 28 and took part in a banquet and program which was given in honor of Chester Benedict, a well known Alma merchant, who will soon remove to Redlands, California. A handsome stick pin was presented to Mr. Benedict by his friends present.

Saginaw—The Michigan Retail Clothiers and Furnishers' Association is planning a regional meeting at Hotel Bancroft here on June 16. Max Heavenrich, of Saginaw, is to be general chairman of the meeting. Fixed and variable items of the overhead are scheduled for discussion, in which representatives of the Department of Commerce are to participate.

Durand—At the regular meeting of the Chamber of Commerce a committee was appointed to confer with a representation from the retail organizations relative to shipping by truck or rail, recommended that letters be sent merchants requesting that rail service be used wherever possible in place of trucks, these to be followed by letters of the same nature from rail organizations.

Bauer—John Koop has purchased the grocery stock of Richard Newhouse and will continue the business at the same location. Mr. Koop is one of the seven sons of Henry Koop, the long-time general merchant at Borculo. He had several years' experience in his father's store, but for the past five years has been engaged in office work in the general offices of the Holland Furnace Co., at Holland. He is a bright young man who will undoubtedly make good.

Webberville—Marking the fiftieth anniversary of the establishment of the Mills Dry Goods Co., F. E. Mills entertained employees of the company, old friends from Mason and Webberville and business associates of Lansing, at a chicken dinner at Community hall, Webberville. 173 enjoyed the occasion. After a few years in business at Webberville, the Mills Dry Goods Co. removed to Mason where they remained for a considerable number of years before establishing the present store at Lansing.

Allegan—Mayor Joseph F. Mosier stated Tuesday that condemnation proceedings against property owners for flowage rights along the Kalamazoo river collectively instead of individuals, as per the ruling of the State Supreme Court Monday, will begin Wednesday, June 10, before Judge Fred T. Miles in the Allegan Circuit

Court. Mayor Mosier expressed the belief that the city of Allegan will win in the proceedings and that the Consumers Power Co. and other interested property owners will again appeal to the Supreme Court and that same will cause delay in the construction work of the utility. A small force of men is still employed on construction work at the dam.

Manufacturing Matters.

Houghton—The Gitzen Candy Co., Albert Gitzen proprietor, has improved and modernized its plant since taking over the Markham candy factory several months ago.

Grand Rapids—The Metacraft Heater Corporation, 22 Commerce avenue, S. W., has increased its capital stock from 100,000 shares no par value to 200,000 shares no par value.

Detroit—The Consolidated Furnace & Stove Repair Co., 1500 West Fort street, has been incorporated with a capital stock of \$5,000, all of which has been subscribed and \$1,000 paid in.

Detroit—The Vertique Marble Co., 12141 Macabee building, has been incorporated with a capital stock of \$100,000 preferred and 40,000 shares at \$1 a share, \$20,000 being subscribed and paid in.

Detroit—The Premier Weighing Machine Co., 6230 Second Blvd., has been incorporated to manufacture and control coin weighing machines and similar devices with a capital stock of \$50,000, \$10,000 of which has been subscribed and paid in.

Detroit—Casai Bros., 7832 Seven Mile Road, manufacturer of tile for floors, wall tile, etc., have merged the business into a stock company under the style of the Casai Tile Co., Inc., with a capital stock of \$20,000, \$10,000 being subscribed and paid in.

Detroit—The Andrew A. Ruen Co., 5676 Twelfth street, manufacturer of wire, has merged the business into a stock company under the style of the Andrew A. Ruen Hanger Co., to manufacture and sell coat hangers and similar devices, with a capital stock of 7,500 shares at \$10 a share, \$43,000 being subscribed and paid in.

Bound To Make a Showing.

A young fellow named Goldstein got a job as conductor on the Spring street trolley line which averages \$9 to \$10 a day in fares.

After two trips Goldstein turned in to the superintendent \$19.85. The superintendent looked at Goldstein and said: "You are a wonder, Goldstein; how in the world did you do it?"

"Boss, I'll tell you," said Goldstein, "business was bad on Spring street, so I took the car up Broadway."

A leader of men must make decisions quickly; be independent; act and stand firm; be a fighter; speak openly, plainly, frankly; make defeats his lessons; co-operate; co-ordinate; use the best of any alliances or allies; walk with active faith courageously toward danger or the unknown; create a staff; know, love and represent the best interests of his followers; be loyal, true, frank and faithful; reward loyalty; have a high, intelligent and worthy purpose and ideal. Do justice; love mercy; fear no man but fear only God.—John W. Dodge.

Essential Features of the Grocery Staples.

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

Tea—The only news in the market during the week was from primary markets in Japan, which have been declining on account of dull buying. The general market in this country has been unchanged and rather dull since the last report. The holiday has slowed it down.

Coffee—During the past week the market on Rio and Santos coffee, green and in a large way, has gone forward in an entirely routine manner with the tendency downward. Nothing that Brazil is doing to support the market is having much effect. Altogether the spot market has advanced about $\frac{3}{4}$ c per pound, but this has threatened to disappear almost any time. The situation is still quite weak. Milds are unchanged from a week ago. The jobbing market on roasted coffee has followed to some extent the recent advances in green.

Canned Fruits—Canned foods are moving into consumption in a routine way, with prices still under pressure, but well maintained as a rule. Cling peaches are being offered by several outside canners at pretty low prices. Whether there will be a price reduction after June 10 by the California Packing Corporation is a matter of debate. Many hold that such a move would only add to the confusion resulting from incomplete plans for the coming year. California pears are reported as moving out in better volume due to the cleaning up of cheaply quoted lots in the Northwest. Most deals are on a trading basis, and no large sales are claimed, but the steady movement promises to absorb a large portion of pears still in first hands. Standard 2 $\frac{1}{2}$ s are the best sellers, and choice pears in the same size containers are moving in satisfactory volume. Distributors are not heavily stocked, and should be in the market from time to time for supplies. Spot pineapple is doing well on the new price basis. Large factors report that trade response to the low prices named some weeks ago has been highly favorable, and while the activity is mainly in spot pineapple, canners expect new pack fruit to move well when it reaches the Coast.

Canned Vegetables—Eastern packed vegetables show no change here. Tomatoes are reported as working into few hands, with a clean-up before the summer is over in sight. Buyers are being urged to protect their spot outlets until Sept. 1 at the prices now quoted, which are still about the lowest they have been all season. New early June peas will be ready for shipment in a week or so and brokers report encouraging interest in them. Wisconsin and New York peas are moving slowly. Corn is unchanged, with some packers of Bantam holding in anticipation of much reduced yield this season and a firmer market in the fall.

Dried Fruits—Dried fruits are cleaning up steadily here, jobbers report. Some items are now about exhausted, among them standard and choice apricots and top grades of peaches. The

Coast has little or nothing to offer by way of replacement, except in raisins and prunes, and it is evident now that the trade will have to struggle through the summer largely upon whatever stocks remain in warehouses here. Although California reports a fractional decline in prunes from mediums to smalls, prices here are well maintained. Demand from buyers here is fairly well broadened out and for the most part seasonally satisfactory. There is only a moderate unsold tonnage of prunes still in first hands, and there should be little difficulty in moving these out before the new crop is ready, unless prices are arbitrarily advanced. Any carryover is certain to be negligible in view of the considerable reduction in the new crop looked for. There is still plenty of confidence in raisins, as Farm Board approval of the proposed control program is expected shortly. The new prices quoted by a packer yesterday compare favorably with last year's opening, although it is still too early to predict what the future of the item will be. Buyers manifest little interest in futures. There is no activity in new apricots, raisins or other items.

Canned Fish—Crab meat is reported as more active with the coming of hot weather. Pinks and chums are firmer in the Northwest.

Salt Fish—Salt fish is seasonably quiet but there is a certain amount of trading going on, and as stocks in the hands of importers are light, confidence is well sustained. No large sales are reported but prices show little change. Some varieties have been cleaned up and stocks of all large mackerel are light.

Beans and Peas—The business in dried beans, including pea beans, red and white kidneys and California limas, is very slack and for the most part weak. Pea beans are perhaps a little firmer, but to speak more accurately a little less weak than the other varieties. Dried peas are dull and easy.

Cheese—Cheese has been steady with a very moderate demand and no particular change in price.

Nuts—While unshelled walnuts are moving out in a routine way to a clean up well before the new crop is available, and the almond exchange is cleaning up whatever reserves are left in distributing districts, buying is quiet here, with the trade limiting orders to immediate needs. According to the last report received from the Coast, the new crops of both almonds and walnuts give signs of maturing earlier and yielding somewhat more than last year. Tentatively, the condition figure for walnuts is placed at 79, as against 78 last year, but estimates for California put the new crop at various amounts ranging up to 35,000 tons. Subsequent conditions may alter these estimates materially. In almonds the last crop condition was placed at 82 points as against 61 points last year, and estimates range from 16,000 to 20,000 tons. These figures, also, are subject to later revision. The unshelled nut market is inactive. A few seasonal lines are moving a little better. Manchurian halves are now in few hands. Spanish and Italian almonds continue firm abroad, with few offerings, and many shippers closely sold up. Fil-

berts are steady on the Continent but not active here. Shelled Brazils showed more signs of life last week, after a dull period of several weeks.

Pickles—With the coming of warmer weather, pickles are showing more activity. The shortage of large sized genuine dills is still one of the features of the market. There are still many low price sellers in the market, but stocks are not being crowded as much as formerly.

Rice—The rice market is steady here, with a fair amount of replacement business being done. Although prices have not advanced here, the primary market is firmer. Growers are holding their stocks of top quality short grains firmly and millers are now beginning to buy in a better way to fill orders. Prolifics are higher in sympathy with the trend. All long grains are scarce and firm.

Syrup and Molasses—Sugar syrup pursues the even tenor of its way with only a little business and no change in price. Compound syrup is doing rather better, but is still on a small basis. Prices are unchanged. Molasses is dull at steady prices.

Vinegar—Buyers are taking up their requirements of vinegar as needed, and the market is drifting without any special feature. A few varieties show a slight seasonal gain, but nothing to speak about. Prices are steady.

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
Ben Davis, A Grade	1.75
Ben Davis, Commercial	1.35
Western apples command	\$3.50 for Delicious, \$3 for Winesaps and \$2.75 for Roman Beauties.

Asparagus—Home grown is now in market, commanding \$1.20 per doz. bunches.

Bananas—5@5 $\frac{1}{2}$ c per lb.

Beets—New from Louisville, 50c per doz. bunches.

Butter—The market has been rather quiet and easy since the last report. Advances from other butter markets have been weak and the demand around this territory is dull. Jobbers hold 1 lb. plain wrapped prints at 24c and 65 lb. tubs at 23c for extras.

Cabbage—New from Mississippi, \$2.75 per crate of 100 lbs.; Tenn., \$2 for 60 lb. crate.

Cantaloupes—Arizona stock is quoted as follows:

Standards, 45s	\$3.50
Jumbos, 36s	3.50
Jumbos, 45s	3.75
Jumbo flats	1.75

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

Cauliflower—\$2.25 per crate of 12.

Celery—Florida stock is 90c for one doz. box and \$5 per crate.

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

Cucumbers—No. 1 hot house, \$1.10 per doz.; No. 2, 75c; outdoor grown from the South, \$1.75 per bushel.

Dried Beans—Michigan jobbers are quoting as follows:

C. H. Pea Beans	\$4.00
Light Red Kidney	9.50

Dark Red Kidney 10.00

Eggs—The market has declined 1c per doz. since our last report. Local jobbers pay 16c 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—20c for Silver Skins.

Green Peas—\$2.25 per hamper for Southern.

Lettuce—In good demand on the following basis:

Imperial Valley, 6s, per crate	\$4.00
Imperial Valley, 5s, per crate	3.25
Hot house leaf, in 10 lb. baskets	75c

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

360 Sunkist	\$6.50
300 Sunkist	6.50
360 Red Ball	5.50
300 Red Ball	5.50

Limes—\$1.75 per box.

New Potatoes—North Carolina stock is now in market. It commands \$2 per bu. or \$4.75 per bbl.

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

126	\$5.50
150	5.50
176	5.50
200	5.00
216	5.00
252	5.00
288	5.00
344	4.50

Floridas in bulk, \$4.50 per 100 lbs.

Onions—Spanish from Arizona, \$2.50 per crate; Texas Bermudas, \$1.75 per 50 lb. sack.

Parsley—50c per doz. bunches.

Peppers—Green, 60c per doz. for California.

Pieplant—\$1 per bu. for home grown.

Pineapple—Cuban 18s, 24s and 30s command \$2.75.

Plants—Cabbage and Tomatoes—\$1.25 per box; Peppers, \$1.50.

Potatoes—Home grown, 90c per bu.; Wisconsin, \$2 per 100 lb. sack; Idaho, \$2.40 per 100 lb. sack; 65c per 25 lb. sack.

Poultry—Wilson & Company pay as follows:

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

Spinach—Spring, 60c per bu.

Strawberries—\$5 for 24 qt. case for Klondyke's from Kentucky and Ark.

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

Tomatoes—\$1.35 per 6 lb. container, Southern grown; home grown hot house, \$1.60 fr 7 lb. basket.

Veal Calves—Wilson & Company pay as follows:

Fancy	10 $\frac{1}{2}$ @11c
Good	9c
Medium	8c
Poor	8c

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

"A great deal of hard work still lies ahead of the Federal Trade Commission before it will have eliminated a large proportion of all the enterprises fraudulently being operated to deceive and to cheat the American public of money," Federal Trade Commissioner W. E. Humphrey stated orally May 26 at the Commission.

"The number of crooked schemes, both large and small, employed to exploit the American people and brought to the attention of the Commission is surprising," Mr. Humphrey said.

Although the Commission has eliminated many dishonest practices in the last few years, he declared, hundreds of such enterprises still are operating, and "getting away with it," either because their tactics have not been brought to the attention of the Commission, or because their operations, although fraudulent, may not as yet be recognized generally as such, or may not have fallen under the law because of some kink in the legislation which should do away with them. Additional information made available by Mr. Humphrey follows:

Fortune tellers, vendors of fake "health-giving" electrical contraptions and patent medicine concoctions, and vendors of "get-rich-quick" methods are good instances of those "rackets" which will be subdued by the Commission if a way can be found.

Cases of small offenders are so numerous that the Commission is kept busy by them constantly. Some of them may be put out of business in one section of the country, and then attempt to open in another district. Others, in certain places, are operating simply because of the lack of legislation in those states and the Federal Trade Commission has no jurisdiction over them.

The Commission has had experience with large offenders, operating nationally, as well as with small ones.

The cost to the country of these fraudulent enterprises is tremendous, but cannot be estimated. Millions of dollars yearly are spent on fake schemes.

Manufacturers and vendors of a cream represented to be effective in the development of the bust, neck, legs and body, signed a stipulation with the Federal Trade Commission declaring that the cream is effective principally as a lubricant to use in massaging. They agreed to stop representing: (1) that mere application will develop any part of the body without massaging, dieting or exercising; (2) that the cream is a scientific preparation or the method a scientific system; (3) that a sample is free unless it is sent without charge and without requiring money for packing or postage; (4) that a sample is worth more than regular price received for like quantity, and that it will last longer than is justified by the quantity sent; (5) that the formula cost \$5,000 or any sum in excess of the actual costs; and (6) that the respondents are giving free service of value stated

when such value cannot be definitely determined.

A corporation selling ready-made clothing for men, signed a stipulation with the Federal Trade Commission agreeing to stop advertising that suits which it sells are made-to-order, or are tailor-made, when such is not the fact, and that the prices asked are special, or that the company sells two suits for the price of one, or gives one suit free, as a special advertising offer, or in anticipation of the establishment of a branch in a given locality when the price and offer are not "Special" but are the usual price and terms. The company will also stop advertising itself as a manufacturer or that it has a factory for making the products it sells, when such is not the fact.

The vendor-advertiser of an instrument for removing hair from the face or body, signed a stipulation with the Federal Trade Commission agreeing to stop representing that use of the device: (1) is the only way to prevent hair from growing again; (2) is painless or harmless (unless the statement is qualified to indicate that the article is painless or harmless only when proper skill and care are used); (3) is free from risk; (4) that no shock or scar will result from its use; (5) that warts, moles or birthmarks may be safely removed by its use (unless such declaration is qualified to indicate that this applies only to certain types of skin blemishes, and then only by the exercise of proper care and skill).

A corporation engaged in the milling of corn meal and mixed feeds, signed a stipulation with the Federal Trade Commission agreeing to cease and desist from selling its products in containers represented to contain the standard quantity of the product by weight, when such is not the fact.

Articles described as "revitalizers" of water as well as aids to health and beauty, are involved in a stipulation agreement between a corporation manufacturer and the Federal Trade Commission. The corporation agreed to stop advertising what purport to be quotations of observations made by a doctor or other authorities so as to imply that the authorities endorse use of water of about the radioactive strength of that which may be imparted to water by contact with this company's "revitalizer." The respondent will also stop misrepresenting products the radium content of which is about that of the "health applicators" or of pads or "beauty aids" sold by the company, where such is not the fact. The concern will also cease advertising in any other way which tends to convey the belief that water is caused to become radioactive by its immersion in the "water revitalizer" so as to charge it with special health giving properties and therapeutic value, when this is not true. The company also will not advertise in any way which will not truthfully represent its products or the results obtained therefrom.

Representation that its preparation will cure the habit of using tobacco or snuff, will be discontinued by

vendors of the product, who operate under a trade name and advertise extensively, unless their statements are qualified to indicate that the article is effective only as an aid to treatment for such habits. Signing a stipulation with the Federal Trade Commission, the vendors agreed to stop use of the foregoing assertion as well as to refrain from stating that the preparation will cost the user nothing if it fails to satisfy. Exception is made when the preparation is sent to the purchaser without requiring payment before delivery. Stating that any definite number of persons have "used" the product, unless that number is known by vendors to have actually "used" it, will also be discontinued, according to the agreement.

An individual engaged in the sale and distribution of an electric transformer device, signed a stipulation with the Federal Trade Commission agreeing to stop use of the word "Manufacturing" as part of his trade name or in any way that would imply to purchasers that he is the manufacturer of the product he sells. He also promised to stop the marking of his articles of number or dates which would indicate his device to be patented, when this is not true. The respondent also declared he would cease advertising to the effect that the transformer, when applied to the spark plugs of a motor car engine would burn out or eliminate carbon, increase the fuel mileage, save gasoline from fifteen to forty per cent., do away with ignition trouble, fire any spark plug regardless of condition, and eliminate the necessity for new piston rings and reboring of cylinders, when such were not the facts. He will abandon any and all statements which would deceive buyers into erroneous beliefs as to the nature of his articles or into the belief that the device, when used as directed, would accomplish results other than or in excess of those of which the thing is actually capable.

A corporation manufacturer of hosiery has agreed in a stipulation with the Federal Trade Commission to stop use of the word "wool" in selling its products, so as to imply that they are composed in substantial part of wool, or that wool is the principal and predominant element, when this is not true.

A product which, when prepared as directed with sugar and water, makes a jelly spread, will not be advertised by the manufacturer as containing the jelly-making properties of fruit, or as containing all the properties of true fruit jelly, when this is not the fact.

A corporation engaged in the coordinative purchase, sale and distribution of such merchandise as hardware, automobile and radio accessories, signed a stipulation with the Federal Trade Commission, agreeing to stop use of phraseology that would imply a certain saving on the dollar to purchasers of its products, when such was not true.

"Talking picture" sound needles as well as phonograph needles were sold

and imported by a corporation which has signed a stipulation with the Federal Trade Commission, agreeing to stop use in advertising of the word "manufacturing" so as to imply that it controls and operates a factory wherein the products it sells are made, when such is not true. The company will also cease use in advertising matter of statements to the effect that its products, other than a certain brand of needles, have been tested or approved by an electrical research company, when such is not the fact.

Work Clothes in Firm Position.

With work clothing production during March, which is usually the peak month for Spring production, reaching the lowest point in many years, curtailment of output has placed the trade in a firm statistical position, according to a survey of production for the last seven years by the International Association of Garment Manufacturers. Output of work clothing for the first quarter of this year was the lowest of the seven-year period covered. Production for the entire year of 1930 was 13.62 per cent. less than that of 1929 and 8.07 per cent. less than the average production for the years 1924 to 1929 inclusive. Indications are that production for the current year will be below that of 1930.

To Trade Up on Fall Pottery.

A definite effort to lift art pottery and bric-a-brac from the low price levels which have prevailed through Spring months will be made by selling agents marketing new lines for Fall. Both importers and domestic producers are convinced that current price levels afford no opportunity for reasonable profit and in addition are killing consumer demand for goods. One import house, which has featured popular price pottery for years, will devote its attention this Fall to a quality line retailing from \$5 to \$15. Domestic producers are making plans to drop patterns in the extreme low end brackets and concentrate on medium and better goods.

To Open Electric Appliance Lines.

Fall prices on new lines of electrical appliances will follow the Spring quotations in all but a few instances. The new merchandise will go on display in sales rooms of manufacturers or selling agents next Monday. Increased use of chromium plate, those in the trade predicted, will be the outstanding feature of the Fall lines. Aside from the addition of a few small attachments, increasing the convenience or efficiency of coffee percolators, toasters and other appliances, the Fall designs will differ little from the models now in use, it was said.

The present severe market crisis is, according to my opinion, a positive proof that the economic organization, so far as one can speak of such a thing to-day, does not satisfy needs. But the establishing of this fact is not to be used as an indictment, but as a motive to seek to regulate economic life in such fashion that the existence of human beings no longer shall be threatened by crises.—Dr. Albert Einstein.



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THIS UNEASY EARTH.

In fulfillment of the scriptural phrase, there were "earthquakes in divers places" during a week that was distinguished by somewhat more than its share of political, economic and social unrest.

The most considerable city affected was Lisbon, where the inhabitants were badly frightened by two violent shocks which resulted, however, in no great damage. The people of Portugal have reason to dread the earthquake. One of the greatest seismic catastrophes of history was that of November 1, 1755, which destroyed in an instant nearly the entire city of Lisbon and cost more than 30,000 lives. This tragedy is kept alive in American memory by one of the most popular examples of light verse in our literature. Oliver Wendell Holmes describes the building of the "one-hoss shay" in the year "when Lisbon town saw the earth open and gulp her down," and it fell to dust exactly a century later "at half-past nine by the meet'n-house clock — just the hour of the earthquake shock."

Lisbon is one of the most beautifully located and charming of Old World cities, but most of it is built in a geological basin of tertiary formation, on a bed of loose sand and gravel with blue clay beneath. There are about 2,000 square miles of this accumulation, beyond which lies harder and much older rock. The earthquake of 1755 confined its terrible damages to this basin, as though some subterranean disturbance found this the weakest spot in the earth's surface. The reports of the present earthquake, which come from many European cities, place the actual epicenter at various points on the West coast of Europe or out to sea, but it seems that at Lisbon the shocks were felt in sufficient degree to cause some damage and terrify the inhabitants with fears of a disaster like that of 1755 or of its predecessor in 1344.

UNFORTUNATE FORECASTS.

A statement from Washington that the President and his advisers in the Cabinet, after a study of the economic situation, had found "many factors that are favorable" recalled some of the unfortunate forecasts of last year and failed to check with the ordinary opinion held in business circles. Of course, there is the notion that pessimism is being overdone as much as optimism was before the panic. There is also the idea that, after two years of business reaction, we must be nearing an upturn, even though the Summer months may bring a still lower level of operations.

What the "favorable factors" in the situation may be, however, are very indefinite. The weekly business index has dropped into new low ground for the depression. Only automobile production and cotton cloth output were higher in the last week reported. Wholesale commodity prices have slumped further. The Annalist index now standing at 101, as against 102.5 in the preceding week and 132.2 a year ago. All but the fuel and chemical groups were lower.

In the building line the value of con-

tract awards was somewhat higher for the third week of the month, but the daily average, so far, is well behind the usual seasonal gain. Material prices have been easing under the double influence probably of lagging markets and a Federal investigation.

More wage cutting came to light during the week and the threat of such slashes continues to be a prime factor no doubt in holding down consumer purchases and trade operations. If the effort to stop this "cheap business," as it was called by a leading industrialist, is sincere, the business group which met in 1929 might be reconvened for a canvass of the situation and for making a real pledge against further reductions.

"BUY NOW" REALLY NEEDED.

While it has become rather common to smile at the "Buy now" movement, which was first suggested in these columns and then rather widely adopted last Fall, there seems to be a great similarity between what this slogan and plan aimed at and numerous suggestions which have appeared in the meantime.

Those who criticized the first idea have realized that the first step toward business recovery will not be taken until confidence is restored. To restore this confidence, men must be sure of their jobs, investors sure of their dividends and capital sure of its profit. To meet all these conditions purchasing is needed.

There was never any thought when "Buy now" was suggested that people would buy when they had no means of buying. It was pointed out, on the contrary, that, unless those who did have money were more liberal in their purchasing, they might jeopardize their own jobs or suffer the loss of income. That was the argument that required emphasis and it received too little.

It is true enough that low prices supply an impulse to buying which no amount of "sloganizing" can accomplish, and for this reason the combination of low prices at present and an intensive drive to overcome buying resistance among those who can afford to spend more should enjoy excellent chances of success. Manufacturers who sell at fixed prices might as well recognize the new level of values and join retailers in promoting a movement which would bring home to all the danger of unwise thrift.

DRY GOODS CONDITIONS.

Warm weather and the holiday combined to stimulate retail trade last week, and volume reached a better level in this area. Reports from stores outside this district also indicated improvement. The demand was centered upon dress accessories and sports and Summer apparel. Furniture novelties and Summer home furnishings were also more active. Men's wear gained somewhat.

This increase in trade as the month closed was sorely needed to bring up sales totals. The first half of the month was very disappointing, with business ranging about 15 per cent. under a year ago. Since the month has one less business day and also only four as against five Saturdays, com-

pared with the same month last year, the chances are that a very sizable reduction in dollar volume will be shown when the figures become available.

For the new month all indications point to a more intensive drive than ever for volume. Besides the emphasis that will be placed on lower prices, numerous special promotions are planned. The cotton week program started Monday.

In the wholesale merchandise markets, the number of buyers on hand last week ran ahead of the preceding week and the corresponding period a year ago. The demand in the markets has swung again toward lower-price lines in a marked way. Some last minute purchasing by retailers for the holiday was done last week, but most of the activity was on promotional merchandise for traveling, vacation and Summer selling.

A CHAMPION OF WINE.

Leon Daudet, famous son of a famous father, has all his life battled valiantly for the restoration of the French monarchy. We do not believe for a moment that he has now abandoned the royalists, but temporarily at least he has found a foe other than republicanism against which to direct his attacks and has espoused a new cause. He is up in arms against the "cocktail mania" which is sweeping over France and would found a French Academy of Wine "to place the fruit of the vine upon the high intellectual level where it belongs."

He makes out a strong case for that beverage, which he calls the second blood of Frenchmen. "Wine improves bad heredity and amplifies good heredity," he declares, "and it is an antidote of a special kind, because the lack of it opens the way to dangerous manias, of which the chief is alcohol. Alcoholics do not drink wine and no true friend of wine can gaze upon a cocktail without a feeling of horror. Finally, there is no good health without good cooking and no good cooking without wine."

We hope that he will be more successful in this new campaign than he has been in his struggle to restore the House of Bourbon to the throne of France. It is one which Americans will watch with sympathetic interest. That way lies temperance, and we should not like to be responsible through the introduction of the cocktail for France's falling away from her native wines. We have both the cocktail and Prohibition and we would spare France both.

STORE LOSSES SHOWN.

Although many other points will receive thorough study, the gist of the Harvard report on operating results of department and specialty stores in 1930 is found in the question raised by Dr. McNair concerning the relative low productivity per square foot of space and the relative low output per capita of the average department store.

For department stores with net sales of less than \$500,000 there was a loss of 3.2 per cent. by those reporting in this survey. For stores with sales of \$500,000 to \$2,000,000 a loss of 1.8 per cent. was disclosed. The net loss of stores doing \$2,000,000 or more came

to 0.5 per cent., while specialty stores with sales of \$2,000,000 or more came out even.

These figures on net profit do not include the income from cash discounts, so the showing is not as unfavorable as it appears. The gross margin, from which expenses are deducted, comprises in this report the net sales less total merchandise costs, and the total merchandise costs are defined as the net cost of merchandise sold plus alteration and workroom costs. To get the net cost of merchandise sold, the cash discounts received on purchases are deducted.

In the figures presented it is indicated that payrolls and rentals represented percentage increases over those in 1929. This was to be expected because of lower dollar volume of sales.

ROAD HUNGER.

As summer approaches, each week end finds the highways increasingly crowded. The streams of traffic which flowed thinly on them during the winter and began to swell at the first signs of spring are now rapidly approaching flood stages. Roads whose winding ways lead to resorts, parks, picnic grounds or to the homes of friends, roads which lead nowhere in particular, all bear their quota of motor cars and each car contains its proportion of pleasure-seekers. A modern Rip Van Winkle, waking from sleep which began threescore or more years ago, would be at a loss to understand the change that has come over the country. He would be puzzled to see men and women who, apparently content with their routine and their surroundings during five or six days of the week, in many cases seemingly unmindful of cars locked in garages, suddenly leave their homes and scatter to all points of the compass. And he would wonder what pleasure thousands of them find in following one another in endless procession, often at a snail's pace, along stretches of concrete, even when the roads shimmer with heat and the air is reeking with gasoline fumes. Many persons conversant with these matters likewise wonder.

GETTING OUT OF DEBT.

A comforting thought for a period of depression is offered by Hugh Bancroft, publisher of several financial journals. He says that although business is bad, the foundations are already being laid for much better times by the general disposition to pay off old debts and clear the slate for new opportunities. He presents his point with figures to show that, during the boom period, borrowings on securities were increasing by about \$150,000,000 a month, while now we are paying off these loans at the rate of \$40,000,000 a month. This, no doubt, is an example of the wizardry of figures whereby professional financiers attempt to read the economic horoscope. It does not comment on the fact that the man who is squeezed out of the market has paid his loans at the expense of losses and distress. But no doubt the debts are being paid. The shoestring on which many were hanging their hopes of prosperity and independence has been shortened.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

Because Saturday was observed as a holiday by merchants pretty generally, the question which naturally presented itself when planning the day's trip was Where? The Irish hills have long been in mind for inspection, but were ruled out because of the crowds which would probably be there ahead of us. Detroit and Saginaw were both considered, but passed up because of the probability of crowded conditions of roads and hotels. The next attraction was the wonderful Oceana hills, with a night's rest at the ever inviting Chippewa Hotel at Manistee. A vision of the rotund form, smiling welcome and outstretched hand of Landlord Nelson, in combination with the beauty of U. S. 31 from New Era to Pentwater, decided the question without further delay.

From Muskegon on vegetation and the flowery kingdom were about a week behind Grand Rapids, so we had the blessed privilege of beholding the apple trees in all their glory. The same was true of some wild trees in the woods, whose display of blossoms was at its best.

The new U. S. thoroughfare, across river and swamp between Muskegon and North Muskegon parallel with the present line of U. S. 31, is nearing completion. Cement is now being laid on the sand foundation, which has probably been in place long enough to preclude the possibility of further settling.

The foliage on the scenic drive from North Muskegon to White Lake is the most beautiful now it has been since the road was completed two years ago. If it continues to increase in beauty and attractiveness it will soon enjoy an international reputation.

At Whitehall we called on Lynn Gee, the hardware dealer, and were shown through the new home he and his wife have erected in a most desirable location. Mr. Gee has a spinet which was handed down to him by an aunt who taught school by the "month" sixty-five years ago for the plethoric sum of \$5 per week. He also has a commission signed by the father of DeWitt Clinton, conferring the position of major on his great, great grandfather in 1778. It is still in a good state of preservation and a valuable family relic.

Mr. Gee informed me that the business men of Whitehall have arranged to place two dozen seats along the sidewalks of the village, for the comfort and convenience of tourists.

Charles Seager was hugging himself over the success of his latest comedy, cantata or oratorio—I have forgotten which—which he put over on the appreciative citizens of the village a few evenings before.

At Shelby we called on the village oracle, Harry Royal, to learn how near completion the plans were for the

opening of the new bank. I was informed the capital and surplus had all been raised and the doors of the new institution will probably swing open within a week.

I was told at both Shelby and Hart that the cherry crop gave every indication of being the largest the district has ever experienced.

At Pentwater we inspected the rabbit ranch of Mrs. Charles Sands, who has made rapid progress in the production of rabbits for sale as breeders. She finds no difficulty in finding a market for all the little animals she can spare from her constantly increasing assortment.

I also undertook to pay my respects to Mrs. Simpson, who has put Pentwater on the map as a hotel center, but she was so busy preparing to entertain her many guests that she could not see me. As a cateress to that portion of the traveling public who are discriminating in their ideas of things edible, she is certainly entitled to high rank.

I undertook to pay my respects to Editor Sutherland at Ludington, but he was not in evidence Saturday afternoon or on our return trip Sunday afternoon. He is one of the most hard working and painstaking members of the editorial profession, but why he should ever want to leave so beautiful a city as Ludington—even for a few hours—I was unable to understand. We tempered our disappointment by surveying the lake drive all the way to Epworth resort, by inspecting the floral offerings in the cemetery and watching the loading of one of the four or five mammoth car ferries assembled in the harbor. It was a sight well worth seeing.

I well remember when the Flint & Pere Marquette Railroad was extended from Reed City to Pere Marquette, which name was subsequently changed to Ludington. It was in the summer of 1872 or 1873. I distinctly recall a statement made by a F. & P. M. official at that time to the effect that Pere Marquette had the best harbor of any port on the East side of Lake Michigan and that the transfer of car lot shipments across the lake would soon become an enormous factor in the growth and development of the railroad. I took little stock in the gentleman's statement at the time, but if he were in the flesh at this time—he passed on many years ago—I would gladly seek him out and tell him that his prophecy had been proven true a dozen times over.

Our next stop was at our destination for the night, where we found a cheerful fire growing in the grate and everyone apparently glad to welcome us and make our stay as pleasant as possible. The room assigned us contained flowers for the missus and ice water for the master—a very appropriate arrangement. Needless to say, Manager Nelson left no stone unturned which would in the least degree contribute to our pleasure and enjoyment. He does this for every guest and that is why

he is the most popular landlord in Michigan.

My first introduction to the Chippewa was about a dozen years ago when it was conducted by a gentleman now in the other world. As usual I had written the landlord, enquiring if I could have a certain room on a certain date. I was informed the reservation had been made. When I arrived I found my room had been assigned to another person. I was given an inside room so poorly equipped I declined to accept it. I think most of my friends are aware that I have never accepted room service or meals as a courtesy from any landlord, but always insist on paying the going price. I am equally insistent on having the room I have engaged in advance, because I believe that every man should keep his agreements. I soon found that the hotel was shiftlessly conducted; that the landlord had no organization worthy the name, but permitted the help to dictate to him on every essential feature on which he should be the sole authority. I presented the facts as they appeared to me in the Tradesman because I fully realized that a continuance of the regime I had described would destroy a valuable investment which had been made by many good citizens of Manistee, largely as a matter of local pride. A few days later I was called on by a committee from the directors of the hotel who protested against the statements I had made and insisted that unless I published a retraction I would ruin the hotel and be held personally responsible to the owners for the damage I would cause them. I recall that some members of the committee were very much wrought up and were not very courteous in the language they used. I stood my ground, as I always do when I know I have right on my side, and stated that the only thing which would cause me to reverse my opinion would be the immediate replacement of the landlord with a competent manager. The chairman of the committee rose to his feet and remarked: "Gentlemen, I want to say that in my opinion Mr. Stowe is right. I for one will vote to change the management. I hope you join me in this conclusion." The other members of the committee followed the lead of their chairman, dismissed the incompetent manager and installed in his place a man who had had no experience whatever in hotel work. He had been the steward on a Pere Marquette steamship. He transferred his chief cook from the boat to the hotel and took with him to the hotel all the employees who wished to follow him. The result is known to every reader of the Tradesman. The Chippewa has been placed on a high plane as a hotel. The buildings have been kept up-to-date by constant replenishment and frequent additions. During the nine years Harry Nelson has been manager he has never failed to pay dividends to the stockholders at regular intervals. During the past year he expended \$10,000 in betterments to the buildings, adding new plumbing and creating and equipping a new playground for children just North of the hotel. He has kept everything clean and inviting,

furnished as good table service for the money (better than nine-tenths of them) as any hotel in Michigan, treated everybody fairly and generously and made a friend of every person who has ever been a guest at his hotel.

When I was in Manistee a year or so ago, the chairman of the committee heard I was in town, came to see me at the hotel and voluntarily remarked: "Mr. Stowe, you did the people of Manistee a great service in showing us how wrong we were in supporting an incompetent landlord. If you had not opened our eyes to the exact situation, we who invested our money in this hotel would have lost our investment. As it is, we have an investment worth having—all due to you and the remarkable record Mr. Nelson has made as a hotel landlord."

I was told that every factory in Manistee is running. Merchants assured me that business was fully up to expectations. I saw the city on Saturday and Sunday, but the people looked prosperous and happy and the city itself was in better condition than I have ever seen it look before. The Manitou and Puritan will make regular trips to Chicago during the summer, making a stop at Muskegon both going and returning.

People driving North from Manistee to Onkama would do well to avoid M 22, which is being repaved and is covered with deep gravel much of the way. Instead of turning off five miles North of Manistee, travelers can go thirteen miles and turn West on the old cut-off thoroughfare, which is paved and in good condition.

No landlord has yet been secured for the Portage Point Hotel for the season of 1931 and the business men of Onkama are fearful that the hotel will not be opened this year. This would be a great disappointment to the resorters who own cottages at this resort as well as the merchants of Onkama.

DeWindt & Co., meat dealers at 1870 Grandville avenue, have had the interior of their store improved by six oil paintings by Sam Lenger, which adds much to its attractiveness.

Frank Narregang, who has been engaged in the drug business at Byron Center fifty-nine years, is suffering from an infection of the eyes which precludes extended reading. He is under the care of a noted expert. Mr. Narregang has long been the oldest merchant in Byron Center. At one time he handled groceries as well as drugs, but of late years he has discontinued the sale of groceries.

Herb O'Meara has had the interior of his store at Hopkins painted and is installing a frigidaire in which to keep his soft drink stock icy cold.

Wm. H. Dendel, who has been engaged in general trade at Hopkins since 1885 has the finest flower garden in the town. No one should visit Hopkins without driving to Mr. Dendel's home and noting the artistic manner

in which he has arranged his flower display. He is particularly fond of tulips, of which he has rows in various colors and shades on three sides of his residence lot and the lot adjoining. He plans his planting of new seeds and plants so that he has a continuous display of flowers from May 1 to Oct. 1 of each year.

The A. & P. store on the main street of Allegan possesses a feline of the female species which sleeps much of the time on the foods displayed in the front window. The presence of the cat in close proximity to food supplies does not add to the attractiveness of the window display or the respect in which the store might be held if the offensive spectacle were eliminated. Considering how careful the A. & P. is to keep its stores clean and wholesome it is a little singular that the district inspector has not had his attention called to this violation of the rigid rules of the organization.

The death of J. Leo Kymer ends a long and useful life in this community. Mr. Kymer was loved and respected by everyone who knew him. During the time he was connected with the book establishment of Lyon, Beecher & Kymer, he came to know thousands of customers whose reliance on his judgment on books and literary publications was absolute. He leaves to his relatives and friends a rich legacy in a record of right living, fair dealing and friendly companionship.

The malt tax law has developed bogardus kicker features. The law as enacted was to go into immediate effect, but so far as I have been able to learn, no move in that direction has been taken by the State officials whose duty it is to attend to the enforcement of the law. It is claimed by those who are in close contact with the Attorney General that he does not believe the law to be constitutional. He has already ruled that each independent store shall pay a \$25 license, but that the chain stores will need to pay only \$25 for all of their stores. This means that the A. & P. must pay about 2 cents per store, Kroger about 3 cents per store and C. F. Smith about 4 cents per store. A movement is on foot to ask for an injunction to restrain the State from collecting this tax.

This unfortunate outcome is peculiar to every measure which is made the football of party politics. Governor Brucker wanted the income from such a measure, but vetoed the first bill enacted by the Legislature to cater to the dry element in the State, knowing full well that the measure would be again enacted by the Legislature over his veto. While the veto was under consideration, a representative of the Governor was in the House, quietly passing along the word that it was the Governor's wish that the bill be enacted over his veto. (This looks very much like double dealing, which is the same kind of treatment Grand Rapids received from the Governor when she attempted to sell the State \$400,000 worth of fair ground property for \$150,000 in order that a real agricul-

tural fair might be held in the Lower Peninsula. Governor Brucker had already approved of an appropriation of \$850,000 for an American Legion club house in Detroit, but he could not see his way clear to hand out \$150,000 to Grand Rapids for property well worth \$400,000. In other words, he had millions for the American Legion and several hundred thousand dollars for the so-called Detroit fair—which is not a fair at all, but an aggregation of snake charmers and oriental dancers—but nary a cent for the farmers of Michigan to use in creating a real agricultural exposition. Governor Brucker received fine support in his candidacy for the governorship last fall from Kent county, but he is evidently a dead duck in Grand Rapids and Kent county from this time on. I think he could have handled this matter in such a way as to have avoided this unfortunate situation, but to give it out that he favored the movement during the early days of the session and then stab the measure in the back by sending his cohorts into the House at the last moment and giving it out that he opposed the proposition was certainly anything but high minded statesmanship.

Because of the uncertainty of their position in the matter many merchants have put their stocks of malt under the counter and suspended their sale until they know exactly where they are at. I think this is the wise thing to do.

Since the above was written, I have received the following bulletin from Frank D. Fitzgerald, Secretary of State:

Money received under the new malt tax law is being turned over to the State treasury as fast as it is collected and will be released by the Administrative Board for the care of the State's tubercular patients.

Under the rules of the Department of State, grocery trucks in which the delivery of malt is an incidental activity, will not be required to secure a \$25 license. Every retail store handling malt or wort will be required to secure a license. Where a large number of stores are owned and operated by one company, each store will be required to secure a license.

Another rule of interest is that malt tax stamps, issued under the old law, can be redeemed and exchanged for new stamps. In cases where the old stamps have been affixed to cans, inspectors of the Department will be authorized to issue new stamps upon proper examination. Stamps are available at the following offices of the Secretary of State: Lansing, Detroit, Grand Rapids, Jackson, Saginaw, Flint and Marquette.

Bert Fox, local representative of the State Department, informs me that he has not yet received either blank licenses or stamps and that merchants in Western Michigan are therefore at liberty to sell malt products without license or stamps until his office is able to furnish them. E. A. Stowe.

Roy Collins, dealer in drugs at Frankfort, renews his subscription and says: "I feel one of the best ways of keeping up with the times is to read the Tradesman."

Motto of the bunko man—"When in Rome do the Romans."

Chicken Invaluable as Source of Nutrition For Sick.

Chicken is invaluable as a source of nutrition; the sick are fed with chicken broth when other foods cannot be consumed. However, in recent years, with the introduction of chicken more regularly into the daily menu, there are still many who do not recognize the various classes of poultry and just what points to notice particularly which will denote the proper bird to select when purchasing poultry meat.

Since the broiler season is at its height at the present time, we will begin with broilers. They are the smallest and youngest birds, being immature chickens, usually young males, ranging from three-quarters pound to two and one-half pounds. The smaller size broilers are frequently known as squab broilers and are often substituted as squabs. A hint for the economical housewife—buy the squab broiler in place of the squab, the latter being considerably higher in price.

The next size, commonly known as the fryer, weighs from two and one-half pounds to three and one-third pounds, and is popular with the small family, for the simple reason that the small fryer amply serves two people while the larger conveniently serves a family of four or five. Next is the roaster, weighing approximately from four to eight pounds and which gradually becomes tough and hard due to natural growth and development, but is very tender when young. The season for roasting chickens is around the first of July. Fowls are mature females which usually have gone through a laying season and they sell at an attractive price.

Ducklings, because they appear during late Spring and early Summer, are often quoted as Spring or "green ducklings." They offer a very palatable

change to the menu. Turkeys and geese are in great demand during the holiday season from the middle of November through January. However, the price until recent years has been rather high for the average housewife, who has to consider other necessities. Nevertheless, at the present time, the consumption of turkeys is covering a much longer period than the holidays.

Now, a few words as to the uses of the various types of poultry. What lends a more appetizing flavor than a young chicken broiled with ham or bacon, and served with mashed potato, diced carrots and peas? At the present time, chicken compares favorably with other types of meat and is much lower than it has been in past years, and it fills a place no other type of meat could fill. It may be purchased in the markets throughout the season and prepared in various ways, too numerous to mention.

Frequently the terms of describing poultry is misused, most often the principal term "milkfed." "Milkfed" poultry is the highest quality poultry and denotes that the bird has been especially fattened for market use. A large proportion of milk is used in the diet of a "milkfed" chicken, which makes it much lighter in color than normal. It also tends to break down the tough connective tissue, and distributes the fat uniformly throughout the entire bird.

When buying a chicken, look for these points: A chicken of a light yellow color which shows that the bird has been "milkfed;" one that is well filled out, "meaty;" and one free from bruises and blemishes. An old bird may be recognized by a well defined spur on the leg, as well as long hairs on the carcass.

In other words, look for a bird which is in good condition of flesh,



MANUFACTURERS AND PACKERS OF
TOMATO CATSUP, CHILI SAUCE AND
PUREE, PICKLES, MUSTARD AND VINE-
GAR UNDER FACTORY OR DISTRIBUTOR'S
PRIVATE BRANDS :: ::

FACTORY BRANDS

HARBAUER - ELK'S PRIDE - MENU

UNIFORM QUALITY OF THE HIGHEST GRADE IS
ALWAYS MAINTAINED IN HARBAUER PRODUCTS

clean, well-dressed, and comparatively free from pinfeathers and tears of the skin. And, to be sure of the quality you are getting pick out your own bird.

Harry R. Lewis.

Items From the Cloverland of Michigan.

Sault Ste. Marie, June 1—For the first time in years we have had an ideal Decoration day without rain. All of the programme planned was carried out. The parade was one of the longest and best, with Fort Brady troops, Boy Scouts, American Legion and city officials, led by the Sault band, also the Fort Brady band. The Coast Guards turned out in full quota. Capt. C. C. Hanks gave the principal address. In his remarks he said: "Genuine patriotism lies in the protection of the people of the earth in the advancement of a brotherhood among men. To fight against war is the duty of every patriotic citizen who wants the earth to blossom and life to be full and sweet."

Thomas Fornicola is building a new tourist camp at the junction of US 2 and M 48, which will be known as "Uncle Tom's tourist camp. Two log cabins will be built. They will be equipped with electric lights, running water, stoves and beds. A soft drink stand, also constructed of logs, will house the registration office. A gasoline station with three electric pumps will be erected. The camp will represent an investment of \$5,000, which included forty acres of land for camp site. The new site expects to be in readiness for business about July 1.

A. Nicholson, of Detroit, has leased the Peter Goudreau store, at St. Ignace for use as a restaurant, which will be opened within a few weeks.

Mrs. Anna L. King has returned from Cleveland, where she spent the winter and left for Sailors' Encampment, where she will open a general store during the summer.

Even the farmers cannot agree on the weather. Every day it rains it raises Cain with their hot dog stands and barbecues.

Phillip Gillette, one of our well-known South side grocers, left last week on an extended trip, visiting friends in Michigan, New York and Pennsylvania. June 12 he will sail for Italy, where he will visit his father and two brothers. He expects to be away for several months. He has been in business here for the past thirty-two years and this is his first visit to his fatherland since he left.

The Park Hotel, now known as the Ojibway annex, which was remodeled last year, is receiving a new coat of paint. It will be ready for the season's opening about June 10.

Herman Roe is in charge of the T. Agnew meat market on Ashmun street, during Mr. Agnew's illness. Mr. Roe has had charge of the Soo Co-Op market at the Central store for a number of years and is one of the best meat cutters in the city.

The average man is so flattered to be called on by a bond salesman that he's positively ashamed to tell him he hasn't any money to invest.

William G. Tapert.

When On Your Way, See Onaway.

Onaway, June 1—On Thursday, May 28, was held the annual Onaway road bee. As usual, the work was completed as per schedule. Visitors in our city on that day wondered how so much work could be accomplished in so short a space of time. It would be necessary to get up in the morning before daylight in order to find out because trucks were being loaded at the gravel pit and on their way long before the regular getting up time.

North Second street and South Elm street now present a fine appearance being surfaced their entire length.

All of this work was performed in one day under the supervision of

"Road Bee Tran," the man who knows how, and the co-operation of the Community Council and Chamber of Commerce. Business men, laboring men, farmers and school boys all took a hand, all work being contributed. Service stations furnished gas; markets and stores furnished meat and provisions and the Ladies Aid prepared the big dinner and supper in the I. O. O. F. hall to the hungry workmen. Long tables piled high with rich, health-giving food brought smiles to the faces of the cheerful workers.

The fifth event will be held one year hence.

Decoration day brought its usual

number of home comers and numerous new visitors, among whom were H. D. Ruhl, East Lansing; C. A. Wheeler and wife, of Belding; W. J. Brandt and wife, 311 Welch boulevard, Flint; R. D. Shaw and wife, Hamilton Rifle Co., Plymouth; G. V. Drumm and R. G. Schreck, Log Office, Bay City; Roy Jontz, Ma-Wash; A. Ding, Comstock Park—all attracted, undoubtedly, by the report of the big speckled trout which recently have been landed from the numerous trout streams. For instance, a 22 inch by Harvey Wilkinson, Rainy River, a 24 inch by Pat Larson, Black River, an 18 inch by Ben Dunbar, Milliken creek, and sev-

eral creels of 15 and 16 inch by Harry Moran, who displays large ones only.

And now comes a personal letter to the "Squire" from H. Wirt Newkirk, Mayor of Ann Arbor, who says: "I must surely get up to Onaway this Summer and see some of those sights;" and the mayor always keeps his engagements. I am acquainted with him.

Squire Signal.

H. Vander Warf, grocer at 581 State street, Holland, renews his subscription and writes the Tradesman, "I do not want to miss your paper, so enclosed please find check."

If you don't like the program-- you switch to another station

AND now, folks, we present our harmony sisters, the best little entertainers on the air."

But if you *don't like* the harmony sisters, that station loses you. It may have a good spot on the dial—plenty of power—come in clear. But just the same, you switch to a station that gives you a program you like.

And what's true of radio listeners is just as true of grocery customers.

Good store-location — courteous clerks — efficient management — all these *help* to make a successful grocery, of course. But the backbone of success, the key to maximum volume, lies in giving people what they like and want.

And what the *greatest number* of people like and want in canned foods is summed up in one short sentence:—

More women prefer DEL MONTE than any other canned fruit and vegetable brand.

DEL MONTE Fruit and Vegetable sales show a rate of growth far in excess of the average increase in total canned fruit and vegetable consumption. That means *additional*

What the greatest number of people like in radio programs may be hard to tell. But there's no question about what they like in canned foods.

DEL MONTE enjoys a preference that always means quicker sales, and greater volume, for the grocer who handles this line.

business for somebody—additional business that is either coming into your door or going past it. And the way to make sure this additional business does come in, is to carry the products which *bring* it in—to have a well-rounded assortment of DEL MONTE Products on your shelves.

For may we say again, "More women prefer DEL MONTE Products and *want* them." Just let people know you sell them. Display them in your window. Feature them in your store advertising. And see for yourself how they reduce selling effort — speed up turnover — and bring you the canned food volume you *should* be getting.



CANNED FRUITS — VEGETABLES — COFFEE — & OTHER FOOD PRODUCTS

FINANCIAL

Monthly Review of Business Conditions in Michigan.

As a rule, there is little change in May industrial operations in Michigan as contrasted with April, but, on the basis of data available, May, 1931 industrial output in this State may be expected to show a gain well in excess of the normal seasonal increase. Automobile output is currently estimated at 370,000 units for May which compares with 348,000 in April, a gain of more than 6 per cent. Replies to the May 15 questionnaire received from business leaders throughout the State indicate that other manufacturers may have experienced gains in business somewhat similar to those of the automobile group, a fact which might naturally be expected, however, since so many of them supply parts and accessories to the motor manufacturers.

The fact that business in Michigan has held up and is holding up so well is of even greater significance in view of recent developments in the National business situation. In the first place, although nearly all monthly indexes of business activity in the country as a whole showed substantial gains during each of the first four months of 1931, the current weekly indexes have shown substantial decreases in activity from April levels. The Annalist weekly index of business activity, for example dropped somewhat from its high level of 80.2 per cent. of normal in the week ended April 4 to 77.4 for the week ended May 16. Secondly, building activity, which many people had hoped might point the way to sustained business recovery, dropped off substantially in April and has continued this decline during the first half of May. A third factor which has added to the gloom of the business outlook from a National point of view has been the continued decline in both commodity and security prices. The Standard Statistics Company's average of 50 industrial stocks has declined more than 11 per cent. from the already low levels of a month ago. Rail equities have been even weaker than the industrials, the rail averages having declined by more than 13 per cent. in the monthly period ended May 26.

In the light of these developments it is difficult to account for the strength evidenced in the automobile industry. An answer which has been advanced is that part of the billion dollars which has been loaned to war veterans has found its way into the automobile market. With such an artificial stimulus discontinued, the outlook for this industry would appear to be somewhat clouded. Another suggestion which has been made is that, all other statements to the contrary, stocks of new cars have been built up, and in terms of present sales, are equal to two months' potential demand. The same source indicates that dealer stocks of used cars still are substantially what they were on January 1, namely, 500,000 units valued at nearly a quarter of a billion dollars. A third explanation of the ability of the automobile industry to continue at the present juncture to make greater than seasonal gains in output is found in the possible change in the seasonal character of the

industry because of the early introduction of models. The plan adopted by a number of manufacturers of introducing new models earlier in the year may cause the seasonal drop to be delayed, but, on the other hand, may result in greater dullness during the summer months than was usual under the old plan of introducing new models at the New York Auto Show early in January. There probably is a measure of truth in each of these ideas. A continued gain in automobile output, even after allowance is made for seasonal tendencies, however, is not to be expected.

The reduction of the rediscount rate at the New York Federal Reserve Bank on May 8 to 1½ per cent., the lowest rate in the history of central banking in this country, is a determined effort on the part of the Reserve System to force money into productive use. Short term money rates are now so low that institutions with substantial holdings of cash must push money out even at some risk. A strengthening of second grade bonds may be one result, and most certainly the funding and refunding operations of the Treasury will be facilitated. Easy money rates may even find reflection in an improvement of the foreign situation, although the monetary phase of European affairs is probably only a superficial aspect of their difficulties.

Industrial activity in the Southeastern section of Michigan, including such cities as Saginaw, Lansing, Jackson and Detroit, continues to give greater evidence of recovery than do the other sections of the State. Employment as of the middle of May is reported to be increasing in eight out of thirteen cities in this area from which replies to the trust company's questionnaire have been received, and in only two cities, Lansing and Alma, is employment decreasing. As to the trend of manufacturing during the next month, it is of interest to note that only one report (that from Lansing) out of twelve on this phase of business indicates a possible recession during the last half of May and the

first two weeks of June. The building situation in the Southeastern area is still very unsatisfactory, and unfortunately, no hope is held out for an early improvement in this field of activity. Agricultural conditions in this part of Michigan are reported good in a large proportion of the returns. On the basis of the condition report of the State Department of Agriculture, the leading crops, winter wheat, rye, hay and pasture, are better in this area than in any other part of the State. A slight increase in retail trade is evident but collections still remain only fair.

Second only to the industrial Southeastern section of Michigan in respect to the outlook for manufacturing activity during the next month is the area including such cities as Battle



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Creek, Kalamazoo, South Haven, Grand Rapids and Muskegon. A third of the reports received from the Southwestern district indicate improvement ahead in the next four weeks. While none of the reports suggest the possibility of a falling off of manufacturing activity, little change in the employment situation is expected. A slight improvement in the building situation is expected at Holland, Ionia and South Haven. Crop prospects are exceptionally good and a substantial increase in retail trade is expected soon. Collections remain poor to fair in nearly all cities.

The tourist season will soon add to the income of residents of Northern Michigan and the Upper Peninsula. Such cities as Cheboygan, Grayling, Traverse City, Marquette and Menominee, each of them located in delightful summer resort areas, are among the cities which expect increases in retail trade in the near future. Crop conditions in Northern Michigan are good. In the Upper Peninsula they are only fair, due to relatively severe frosts which have occurred recently. The drop of copper prices to levels obviously below production costs of the Upper Peninsula mines casts a shadow over business prospects in the Keweenaw peninsula area.

Ralph E. Badger, Vice-President,

Carl F. Behrens, Economist,
Union Guardian Trust Co.

Many Banks Withhold Advice From Investors.

Since the stock market crash, the savings bank has returned to its old favor. The record increase in savings deposits and accounts in New York State and elsewhere in recent months bears witness to that. For the average person of modest means, the savings account remains the most convenient vehicle of investment.

As the savings bank depositor accumulates sufficient funds to warrant a broadening of his investment program, it is natural that he should turn to the savings bank for advice. The savings bank is the only financial institution many of its depositors have been accustomed to dealing with directly. This raises the question for the banks: shall they give financial advice or avoid it?

Arthur W. Jones, president of the Saving Fund Society of Germantown, Philadelphia, in a report for the National Association of Mutual Savings Banks, says it is probable that many, if not the majority of, savings banks do not let it be known to their depositors that they are willing and prepared to help them in the proper selection of their investments.

"Some would no doubt feel that the prestige of their bank might be endangered should they give advice on stock or bond investments, and the security recommended either decline in price or become practically worthless." He adds, "It would, therefore, be absolutely necessary that any advice concerning investments should be given both with conservatism and with consideration as to the particular situation of the individual.

"The average savings bank depositor does not know where he can secure

advice which is disinterested, except from his own bank.

"Some of our members believe that the savings banks should sell securities of their own, especially participations in mortgages, to their depositors and thereby keep them within the fold, but to others it seems that this might endanger the disinterested character of the advice which the depositor requires."

One savings bank of moderate size, described by Mr. Jones, has an officer who devotes most of his time giving financial advice to its customers. It charges no commissions.

"When the return on the security which the customer wishes to purchase is less than the interest or dividend paid by the bank," he relates, "attention is always called to the fact that the customer is not making an investment but desires to speculate and in this way many customers were saved from investing in stocks during the recent high market.

"The American people have become investors and the bank will save money for itself when it guides its depositors toward investments which are suited for the individuals concerned."

[Copyrighted, 1931]

May Restore Production Balance and Lift Industry.

If one could foresee the probable development that may lead the business world out of its despondency, calculations might be made more confidently.

A veteran market observer hazards the guess that widespread crop failures would bring a sharp reversal in community prices and give an impetus to business as merchandisers enlarged inventories. Others feel that greater efficiency in distribution methods holds out the prospect of lowering retail prices and encouraging consumer buying.

Lee H. Bristol, president of the Association of National Advertisers, subscribes to the theory that big business has been lax in modernizing distribution while concentrating on development of production.

"For a great many years business has been studying, experimenting and researching on production," he says. "Machinery has been scrapped because it became out of date and new inventions have been quickly absorbed.

"It has been but a few years since our distribution functions were the old jobber - to - wholesaler - to - retailer type. We did not pay much attention to them. We did not need to. Then came the twentieth century developments—chain stores, voluntary chains, selling direct to retailers, etc. Still we did not do much about it until we woke up in 1930 and found we had no anchors to windward.

"I dare say if there had been as much distribution research as there has been production research, much of the enormous waste in present day distribution would never have happened. Profits earned through elimination of waste are quite as important as profits earned in any other way."

This is the time for a rearrangement of management, Mr. Bristol believes. He realizes that with the restoration of good times most business men will be inclined to forget the lessons they

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have learned in this depression and will be likely to make the same mistakes again.

He hopes that retrenchment will not be allowed to cramp research departments, which may inspire profitable activities or guard against "that most feared of business illnesses—obsolescence." Distribution research may uncover valuable information and pave the way for business recovery.

William Russell White.

[Copyrighted, 1931]

If I Were a Salesman.

If I were a salesman I would first satisfy myself that the merchandise I was selling was the best on the market; first, as to quality; second, as to price, and third, business policy.

I'd satisfy myself that the organization with which I was connected was one that I could conscientiously work for and respect.

I'd learn my line and also my competitors' lines in detail, and know exactly what I had to offer in the way of quality and price as compared with the other fellow.

I'd school myself in approach and try it out from all angles—selecting the one that produced the best results.

I'd standardize my sales talk and present it clearly, free from the use of slang.

I'd try to be a high-class, dignified salesman and win the respect of my customers.

I'd follow up every lead given me by a customer and try to cite to him an example of where some of my other customers had profited by the same situation.

I'd keep in touch with my trade at all times and I'd cultivate the acquaintance of everybody in the store, remembering that the clerks of to-day become the dealers of to-morrow.

I'd carry a memorandum book arranged alphabetically, in which I'd write the name and hobby of every merchant and clerk in my territory.

I'd put my business on a friendship basis just as soon as possible by catering to the friendship of everyone with whom I came in contact.

I'd keep a suggestion book and pass on suggestions that I considered of value.

I'd endeavor to command every interview.

I'd learn the place to get enthusiastic, the place to get solemn, the place to bang my fists on the merchant's counter, and the place to shut my mouth and keep quiet.

I'd defend my house to the last breath.

I'd remember where my pay check came from.

I'd develop a personality—by knowing my business.

I'd be particular about my personal appearance.

I'd have a clean collar and a clean face every morning.

I'd be particular about my sample line and about my personal letters.

I'd be careful about my conduct, so as to leave no chance for criticism.

I'd keep a careful record of my sales, and also my expenses, and I'd figure my quota on a daily basis—and I'd strive to get it every day.

I'd follow instructions from the

house implicitly and co-operate with all departments.

I'd consider myself the representative of the business in the territory where I traveled, and act accordingly.

I'd work six days a week of at least eight to ten hours per day.

I'd have a purpose in view for each man I sold—to build him up if he was weak, to encourage him if depressed, to give him a broader view of business and life, and make him successful by using his own resources.

I'd send in to the house suggestions as I picked them up in my travels that seemed to me to be worth considering.

I'd be cheerful and optimistic at all times, or at least appear so to the trade, for it is the fellow with the cheery voice and the broad smile and the surplus enthusiasm that makes the best impression.

Such is my idea of being a salesman.

What You Should Know About Your Store Windows.

1. What is their rental value?
2. Do they earn that value—if not, why not?
3. Are they the proper size?
4. Are they well lighted?
5. Is there a definite regular display schedule?
6. Are the displays properly balanced?
7. Do they tie up consistently with the store advertising?
8. Do they bring people into the store?
9. Do they habitually carry show cards and price tickets?
10. Can a customer tell immediately from your store windows the things he should know about the goods on display?

No General Woolen Advance Seen.

Despite the fact that one of the Southern mills has raised prices 5 cents per yard, no general advance in the woolen and worsted markets is looked for in the immediate future. While it is known that a large volume of business has been booked on low-priced goods and that several mills are in a very satisfactory position, a general advance at this time is not regarded as possible. Instances may develop, however, where some producers, because of the volume of business booked in advance, can afford to disregard competitive conditions in the market and make some upward revisions. Spot elements prevailing now, however, preclude any widespread changes, it was said.

Fall Lace Curtains in Colors.

Lace curtain manufacturers, opening Fall lines next week, will include a number of pastel shade glass curtains. Green, gold and rust will be shown along with the staple ecru and natural tones. The inclusion of colors, one producer pointed out, is due to the insistence of buyers who predict that Fall demand will center largely on colorful effects. Manufacturers were reluctant to depart from the neutral tones, claiming colorful lace curtains will not sell. However, they have produced them in limited quantities to meet the demand. Fall merchandise will be priced on the same basis as Spring goods.

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—is the result of our unique process of milling. Purity Oats produce, always, a sweet flaky dish of oats entirely free from the usual mush taste. Purity Oats and Chest-O-Silver remain fresh and sweet on your shelf—they will not sour, deteriorate or become weevily.

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MUTUAL FIRE INSURANCE

Advocacy of Fire Prevention and Fire Protection.

This matter of fire prevention and protection is one that has always been of supreme interest to me. I have been in the work practically all my life since graduation from the Massachusetts Institute of Technology in 1889. I have seen, during this period, a decided development along constructive lines. Still, however, the destruction by fire continues throughout the various parts of this country, and it is all evidence of the tremendous amount of work remaining to be done.

I believe that there is an opportunity for real service through this organization—not so much in the supervision of details, but rather in general the economic value and advantage of eliminating the enormous fire waste.

The fire protection engineer is competent to advise what should be done in individual cases, or in particular communities, but from the practical standpoint the best results will be obtained if the property owner himself can become personally interested and sufficiently enthusiastic from his own standpoint to demand and to execute for himself, and others with whom he may be associated, a real correction of the situations which may perhaps result from carelessness, but in reality from a lack of appreciation of the possibilities arising from neglect of known conditions.

The motto which I am about to quote is not original with me, but I consider it well worthy of repetition.

"It is your fire—no matter where it may occur."

In all this the Chamber of Commerce of the United States can exert a wonderful influence throughout the Nation—emphasizing it all from a business man's standpoint to the business men and property owners, who are the real ones that, in the end, suffer from serious disasters such as we have before us almost every day of the year in fires reported to us in the daily press.

Last year I believe the total fire loss in the country exceeded \$45,000,000, and in certain previous years this loss has been even greater, in fact, approaching \$600,000,000. It is fair to say that this represents an average annual loss of nearly \$4 for every man, woman and child.

In the hands of the executive may, very properly, be placed the responsibility not only for the safety of property, over which he has control, but also the very much broader problem of safeguarding the interests of stockholders, employees, and often times of the community as well. The success of a business depends to a considerable extent upon its security, and security against fire is one of the essential and vital features.

Fire insurance will indemnify at replacement value the property burned, and also certain other financial losses which may be sustained, all, of course, within the limits of the amount of insurance carried, but the economic losses follow just the same.

I previously mentioned the matter of safeguarding employees. We should not overlook the fact that many per-

sonal injuries result from fires. In addition to these it is stated that there are over ten thousand lives lost by fire in this country each year. These lives cannot be compensated for by mere financial awards. Practically all of these deaths occurred in poorly constructed and poorly protected buildings.

Of course, fires are not the only causes of violent deaths. We have, for example, the automobile, which is responsible for thousands annually, but these deaths cannot in reality be called "accidental," for probably more than 90 per cent. are avoidable and are the result of deliberate speed on the part of automobile drivers traveling at a pace faster than conditions warrant at the particular place where collisions with pedestrians, other automobiles, telephone poles or trees, occur.

I believe that more should be done to remove the seat of the trouble. The patient, which is the U. S. A., still, so to speak, stays sick. We do not eliminate the fire cause, and the property owners do not appreciate the need of so doing. We have plenty of doctors, in the form of Fire Departments, Building Laws, the Police Fire Protection Engineers, also the means of extinguishment for fire, but still the underlying causes exist and fires gain such headway that they quickly get beyond the point of origin and beyond control.

In other words, the Patient is not "doing so well as should be expected."

We need Fire Prevention, not additional means of extinguishment. Of the latter we have an ample supply now, if the people would but make use of it.

The time has now come, in fact it has been with us for a considerable period, for the business men of this country, acting individually and through the various Chambers of Commerce, to do more with the individual property owner, to show him the urgent necessity of eliminating the causes of fires, and in connection therewith, to require fire protection equipment adequate for the situation when fires start.

I do not wish to go into detail, but simply to emphasize the general proposition of what is necessary for the country as a whole. I will, however, refer particularly to the very great necessity of adopting some plan for greater encouragement of automatic sprinkler protection. In a building with good sprinkler equipment, water supplies of ample capacity and good pressure, the actual losses sustained on an average will be less than 10 per cent of those sustained were the property without sprinkler protection. This being the case it is possible for a property owner, with the means at hand, to reduce his insurance cost, the saving should be sufficient to pay a good return on the investment in safety.

Being interested primarily as I am in industrial plants, I will take this opportunity of outlining what was accomplished many years ago by textile manufacturers in New England, who undertook, by the adoption of advanced methods of construction and protection in connection with improved occupancy, to accomplish a reduction

(Continued on page 31)

SERVICE



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WILLIAM N. SENF, Secretary-Treasurer

Income Tax as Source of Revenue.

The problem of distributing the burdens of taxation is age old and is intimately connected with and affected by the governmental structure and by the traditions of the people. Interest in taxation varies from time to time. People all over the country are now interested in the problem perhaps as never before.

Demands for public services and resulting Governmental costs have tremendously increased in recent years. Most of these increased costs have been added to the tax burden on property. As a result, the property tax in many places is little short of confiscatory and property owners are everywhere seeking relief.

Unfortunately, there has been little concerted effort to tackle the problem of taxation from the spending end. There has not been the proper balancing of services and burdens. People have failed to realize that the satisfaction of public desires must be paid for by revenues derived from private pocketbooks.

On the other hand, increasing efforts are everywhere being put forth to obtain revenues from other sources to relieve the well-nigh unbearable burden on property owners. This is a reasonable and proper effort for in our increasingly urban and industrial civilization large groups of people with little or no taxable property receive the bulk of the income. Over two-thirds of our National income is nonproperty income and in most states it supplies a very small proportion of the state and local tax revenue.

One of the directions taken by the movement for new revenue sources is the attempt to secure more revenue from owners of intangible property. Owners of intangibles are rarely subject to the tax burdens placed on owners of tangible property although the owner of intangibles certainly has ability to pay. I am yet to be convinced that it is not possible to effectively reach the owner of intangible property under a property tax but as at present administered property taxation of intangibles has completely broken down.

Attempts are being made to tax intangibles more effectively through both the classified property tax and the income tax. The income tax, in my judgment, is superior to the classified property tax for reaching owners of intangibles. However, a fully satisfactory solution of the problem has not been found and it presents an outstanding challenge in tax reform which is emphasized by the great degree of concentration of the ownership of intangibles in a few hands.

The relief of intangible property has also been attempted in different states by means of privilege or occupational taxes, sales or commodity taxes, and income taxes. Occupational taxes are hard to adjust equitably and are almost always passed on to the consumer. Likewise, sales taxes are passed on to the consumer, often with profits added, and rest most heavily on the classes in the community least able to pay. Men of wealth often extol the general sales tax and with good reason as they wish to avoid paying taxes. It is a tax on

the poor and as such is the opposite of a tax on ability to pay.

The gasoline tax is an exceptional sales tax in that highway benefits can be measured with a degree of justice by the consumption of motor fuel. The gasoline tax is a method of making the automobile user pay his share of road costs—something which he has been escaping in Wisconsin and everywhere else.

The tax on net income is much superior, in my judgment, to either the occupational or sales tax. It burdens people in accordance with their ability and is recognized to be one of the most difficult taxes to pass on to others. In Wisconsin, the income tax last year produced \$21,000,000, or one-eighth of the total State and local revenue. It is thus a substantial revenue producer.

Business men and people with large incomes often strenuously oppose the income tax and attempt to frighten the public with the argument that the income tax will drive business out of the State. Part of this agitation is, no doubt, sincere, but much of it is pure propaganda to mislead the people as to their own best interests.

The argument runs counter to experience. Wisconsin has had an income tax for twenty years but this has not prevented it from having one of the most satisfactory industrial developments of any state in our section of the country or of the whole United States. The income tax shares the good fortune of prosperous business but it lightens the load on businesses which are in difficulties.

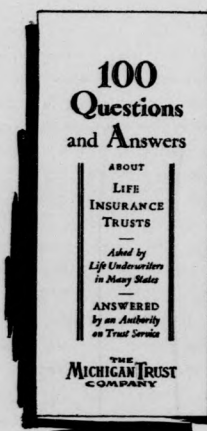
The income tax in Wisconsin has been a decided success and, so far as I know, no organized group in the State stands opposed to it. It has not prevented property taxes from increasing but has slowed up and lessened the amount of that increase.

Our twenty years of experience suggests a few points which should be considered in establishing an income tax. The first is that income tax rates should not only be progressive according to the size of the income but should be classified according to the type or source of the income.

The second point is that the proceeds of the income tax should go for state-wide purposes rather than be returned to the localities in which the taxable income appears. Income is hard to allocate. In our mercantile and industrial civilization, incomes received by any person or corporation are really earned all over the state and even beyond its boundaries. Income is a social phenomenon and its sources are as wide as the economic organization. Although thus widely earned, the appearance of incomes is highly concentrated. Thus, in Wisconsin, cities in a few counties contain the very great bulk of the taxable income. Farmers in Wisconsin pay less than 1 per cent. of the total State income tax. Accordingly, if rural tax burdens are to be lessened by means of the income tax, the revenue must be used on a state-wide basis.

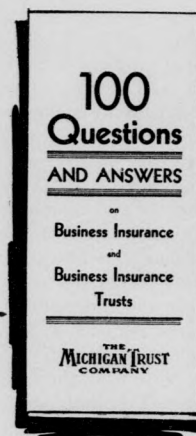
A third point growing out of our experience is that income tax administration should be centralized in a strong organization and should be adequately

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Grand Rapids

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financed. An income tax well administered will be a success but poorly administered will contribute little to the solution of the tax problem.

Charles D. Rosa.

Questions And Answers of Interest To Grocers.

No. 1—Question: Are grocery store expenses rising or falling?

Answer: Grocery store expenses are falling though wages to employes may continue on the same level. Modern stores planned to save time and steps are gradually showing grocers how to lower the cost of food distribution.

No. 2—Question: What is "Bar-le-duc jelly?"

Answer: "Bar-le-duc jelly" was originally made from selected whole while currants, but now also of strawberries, raspberries, etc., in the French town of Bar-le-duc. The popular term, "Bar-le-duc jelly," is misleading as the typical product is a jam or preserve, the berries remaining intact in a thin syrup.

No. 3—Question: How can nuts be cracked so that the meats will come out whole?

Answer: Putting the nuts in boiling water for three to five minutes makes it possible to crack them when cool and remove the meat whole.

No. 4—Question: How is tapioca made?

Answer: The starch of cassava, a large shrubby plant, dried quickly under the action of intense heat, when in a semi-solid and moist condition, agglomerates into small irregular masses and then forms the well known article of food called tapioca.

No. 5—Question: Is the fish, whose eggs are sold as caviar, a large fish?

Answer: The Russian sturgeon, known as beluga or husco, is a very large fish. It has been known to grow to the length of 20 to 25 feet and to weigh 3,000 pounds. At the spawning time a female produces from two to three million eggs, constituting from one-fifth to one-third of the entire weight of the fish.

No. 6—Question: What can be put into cream to make it whip?

Answer: There are preparations on the market which can be purchased at most every grocery store to add to thin cream to make it whip easily. Thin cream will sometimes whip better if the white of one egg is added or two whites if there is a large amount of cream.

No. 7—Question: Who were the first coffee drinkers?

Answer: There are many stories as to who first discovered the food value of coffee. In Europe this important discovery is usually accredited to the inmates of an old monastery in Arabia who had observed that their goats after browsing upon the coffee berries were decidedly lively. They decided to taste the berries to see if they too would be similarly affected. First they chewed the berries but were disappointed in the taste. Then they boiled them but without success. Then they tried roasting them and found this gave a delightful flavor. Later a monk brewed a stimulating drink by pounding the roasted berries in a mortar.

No. 8—Question: Should cheese be kept in airtight receptacles?

Answer: When cheese is put in a covered dish, the air should not be entirely excluded, as cheese molds more readily when tightly covered. One of the best ways of keeping cheese is to wrap it in a slightly damp cloth and then in paper.

No. 9—Question: What is included in a New England boiled dinner?

Answer: Corned beef, potatoes, carrots, turnips, cabbage, and onions are the usual ingredients of a New England boiled dinner. Sometimes salt pork or ham bone is used as a basis for such a dish.

No. 10—Question: What is a Strassburg pie?

Answer: Strassburg pie is another name for pate de foie gras.—Kentucky Grocer.

Statement of Policy For Constructive Newspaper.

To be independent and non-partisan.

To stress the importance of background and perspective in the discussion of public problems.

To help cultivate habits of thought and action which will make well-earned leisure enjoyable and not a burden.

To illustrate the evils which arise through reliance upon the theory of manifest destiny.

To resist the belief that machinery, whether physical machinery or the machinery of organization, is our salvation.

To point out the limitations of the scientific method in the regulation of society.

To insist that good taste is the essence of good judgment.

To contend that economic world leadership is a means, not an end.

To suggest standards to which aspiring youth can rally.

To be at once critical and constructive.

Honey Among Best of Energy Foods.

Honey is one of the best of the high energy-producing foods, says the United States Department of Agriculture. Because it is composed almost entirely of simple sugars it can be assimilated with ease. Most sugars require action by the gastric and intestinal secretions to break them down into simple sugars similar to those occurring naturally in honey.

Because it is easily assimilated, honey is of importance where normal digestive activities have been impaired by disease or old age. Honey can be utilized by the body without placing much of a burden on an enfeebled digestive tract and is also recognized as a valuable food for babies and young children.

Honey is especially good in the diet of athletes. The rapid absorption of the simple sugars of honey replaces the sugars in the blood and muscles that have been burned by strenuous exercise.

It is surprising how ignorant girls can be at times. They all know what a kiss means but they always insist on having it repeated.

If wrinkles must be written upon our brows, let them not be written upon the heart. The spirit should never grow old.

COLLECTIONS

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Grand Rapids, Mich.



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.

Michigan Retail Dry Goods Association.

Recently we have been giving the names of our officers and directors on the first page of our news letter bulletins and will continue to do so during the current year. With this news letter we begin Series No. 15, News Letter No. 1, June 1, 1931.

We now begin a new fiscal year. During the month of May we have settled our convention program advertising accounts. Our former First Vice-President, George E. Martin, becomes President and George C. Pratt, of Grand Rapids, becomes Vice-President. The only other new name on our Board is F. E. Park, of Adrian.

A meeting of the board of directors has been called for the first week of June and an outline of our year's work will soon be given to our members. Our fiscal years have not always corresponded to the calendar year because the date of the holding of the annual convention has not been uniform.

Through the public press our members have learned of the death of J. B. Sperry, of Port Huron. Mr. Sperry, as many of our older members remember, is the man who initiated the idea of forming the Michigan Retail Dry Goods Association and it was also Mr. Sperry who, after the Association was organized, advocated the affiliation of our Association with the Mutual Fire Insurance Co. During the entire time he has served on the board of directors.

Other men such as those whose names appear on our official list were instrumental with Mr. Sperry in creating both organizations. With becoming modesty he declined the election as first President and it was with reluctance that he accepted the election as the fourth president. He had been active in the affairs of the Michigan Retail Hardware Dealers' Association; the Port Huron Chamber of Commerce; the Rotary Club, and other places of honor and responsibility.

Having accepted the presidency of our Association, he went through the year with his usual energy and loyalty. A dozen district meetings were held and the year concluded with an annual convention held at Gratiot Inn, near which Mr. Sperry has since built his beautiful lakeside residence. The affairs of the Association were very prosperous during the year of his administration and no man of the entire list has been more loyal and helpful.

The funeral, held at Port Huron, May 21, was largely attended by citizens of Port Huron and Eastern Michigan. Several members of our organization were present, including members from Lansing, Flint, Lapeer and other nearby towns. The floral tributes were many and beautiful. The sympathy and good will of every member of the Michigan Retail Dry Goods

Association goes to Mrs. Sperry, Clare, and other members of the family. His life has been one of great usefulness. Port Huron and Michigan can ill afford to lose a man of his exalted character.

The merchants of Michigan have been divided in sentiment regarding the wisdom of a sales tax bill requiring merchants to pay a certain percentage of their sales for the support of the Michigan schools and the State government. It did not seem wise for the headquarters office to be too aggressive in opposition to this bill because of the fact that many of our members, especially those in smaller towns, were inclined to advise their legislators to support it.

From the nature of the circumstances, the larger stores do not relish the thought of paying large sums of money in the form of sales taxation. With them there were two points of view—one was a new form of taxation being thrust upon, not only them but all people of the State; and the second one was a graduated scale of taxation which required the larger stores to pay a larger percentage than the smaller ones. The Governor and the Legislature had some serious problems before them, among which was the almost imperative demand that the burden of taxation be taken from real property. The exemption of a certain amount of sales from taxation was a temptation to the smaller merchants to favor the proposed law.

In view of all the circumstances we believe all concerned should be glad that the bill did not pass. The desire on the part of home owned stores to place more of the burdens of government upon outside owned stores, known as chain stores, is to be commended. But the difficulty in defining what constitutes a chain store and enforcing laws that are aimed at one class for the benefit of another is questionable legislation and should not be encouraged. The dry goods, ready-to-wear and department stores of Michigan have too many expensive and burdensome matter placed upon them to justify an addition to the load they are already carrying.

The methods adopted by the gentleman who undertook to force the passage of the bill were unwise and we believe that his influence has diminished to such an extent that, if the sales tax bill passes in any succeeding legislature, it must be advocated by a leader of a much different type.

Jason E. Hammond,
 Mgr. Michigan Retail Dry Goods Association.

New Styles For Old Jewels.

Jewels continue to play an important role in the costume ensemble. Pearls are still considered the most exquisite finishing touch for any toilette. This season their luster is to be set off by unusual color combinations. It is the mode, so word comes from abroad, to combine their milk whiteness with jade, lapis, rose quartz and even coral. These arrangements are favored for daytime use and lend an air of smartness to any gown worn at luncheon or tea.

It is said that Paris jewelers are kept

busy resetting stones; heirlooms worthy of a place in a museum are being rejuvenated by settings suitable to modern modes. Diamonds, once given a prominent place in earrings and necklaces, are being set in shoulder bands. What is true of diamonds is also true of rubies and emeralds. Many of these handsome gems are removed from parures that do not conform to the svelte lines of to-day and placed in brooches. For the moment Paris seems to be interested in very large brooches—frequently the only form of jeweled decoration worn by well-dressed women. For the Summer, we are informed, these large pins, designed to be a part of the costume, will replace necklaces.

No longer need there be worry that a gown will slip from the shoulder or that a pin will give way, loosening lingerie from its moorings, for jewelers have brought forth the old-fashioned gem chain to serve a new purpose. It has acquired the function of a shoulder strap. Fitted at either end with clips that firmly grasp gown and hidden shoulder straps, it is not only decorative but makes the shoulderless dress safe.

See Delay in Fall Underwear Orders.

From present indications, volume buying of heavyweight underwear will start later and continue longer than during any previous period in many years. Orders for Fall goods are appearing slowly and in small numbers, it was pointed out, and it seems very likely that both jobbers and retailers will delay purchases until the last minute, so that any fair-sized activity will probably be delayed until late in the Summer. While mills are reported to be holding list prices steady, no manufacturer is willing to let any orders get away from him, even though it may mean a further small concession under current quotations. The opinion was expressed that no further revisions can be looked for, though it is regarded as possible that some small mills, eager for business, may trade very sharply.

Says Upturn Hinges on Public.

Business recovery must wait patiently until the public has become re-infected with the "confidence germ," as there is no artificial cure for the commercial ills of to-day, Henry E. Stehli, vice-president of Stehli Silks Corporation, recent remarked. "A little strength

in the stock market," he added, "will do more to start the climb back to prosperity than all the suggested remedies. If the corporations with the big bank accounts and the individuals with the large savings would invest a little, not speculatively, for a pull of five years, the immediate business change would be striking." Mr. Stehli expressed the opinion that the liquidation in raw silk is about complete and that an improvement in the industry can be expected.

Shoe Trade Approaches 1930 Total.

While the spurt in the general demand for men's shoes during the last month has brought the unit volume since the beginning of the year very close to that of the corresponding period of 1930, orders from chains are lagging behind. The smaller stores are re-ordering very cautiously to cover only their immediate needs and are not making any purchases in advance. Manufacturers who have their own retail outlets, however, report that business has improved considerably and in some instances is running ahead of last year. A slight gain in the demand for sport shoes is noted. The \$5 retailer in the regular calfskin models continues to furnish the bulk of orders from independents.

Demand For Window Glass Better.

The slight improvement in the demand for window glass during the week, attributable in part to the low selling prices, finds the business volume at the end of May somewhat better than at the beginning of the month. Demand for plate glass, as well as other flat-glass products, was holding at close to the same level as in the preceding week. Domestic production of polished plate glass for April totaled 10,173,666 square feet, compared with 10,592,923 square feet in March and 11,429,728 square feet in April of last year. Factory shipments for April amounted to 11,442,690 square feet, a gain of 1.3 per cent. over the preceding month and an increase of 6.4 per cent. over April, 1930.

Shirts To Sell at Two for \$1 Active.

A volume demand from independent retailers in many sections of the country for men's shirts to retail at two for \$1 has appeared during the week and is providing the main feature of the market.

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22 Years

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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.

Shoes For Every Sport Sold in Every Shoe Store.

Back to the shoe store comes the complete footwear business. For several years past, because it took a little more effort to get the golf shoe business and all specialty shoes worn for different sports, the shoe merchant has let slip an opportunity to the sporting goods houses. But true sports footwear cannot be properly sold over the counter. More than just casual fitting must be given to practical sportswear. We, therefore, see the return of all footwear to the shoe store, for the merchant is convinced that one sale leads to another and sport shoe service increases customer acceptance of regular footwear.

A very definite example is in golf shoe service. The speed with which the popularity of golf has spread through all parts of the country, has been noticed with amazement by all apparel outfitters. The shoe men have been watching this development over a score of years. For some time the sporting goods stores field most of this business because of the natural inclination to buy golf implements and golf footwear at the same time of sale. But to-day the golf shoe business is back in the shoe store—not only in one store in town but in every store in town.

More people of adult age play golf than follow any other form of outdoor competitive sport. It once was a form of snobbery for a man to be seen in spats or in golf clothes. That period of the aristocracy of golf has given way to a new democracy of the game and this year shows more municipalities in every part of the country with open links on which the public can play. This year, shoe men will find more newcomers into golf than ever before. Golf shoes have progressed to the point where they must combine both utility and sport style appeal.

Note, if you will, high fashion stores that now make a point of having in one part of the window, as an almost permanent exhibit, a small square of imitation grass turf and upon it three or more numbers of smart golf shoes.

In this field, the golf shoe for men, women and even children, gives to the trade the service advantage not possessed by any other competing store.

The universal sport shoe this year will be in tennis or rubber sole construction, following the increase in use of lightweight summer wear. There is every expectation of the sale of not only one pair of tennis, but the possibility of two, three and even four pair of tennis for the juvenile, this coming summer. In this field, the shoe store and the shoe department in the department stores, control the retail market. The popularity of rubber soled footwear has increased because of the wider opportunity for style and color and the economy of price.

Step by step, through the sports, we

can see the right shoe for the right summer activity become more salable.

In hiking shoes alone, the development of sales this year has been a most encouraging feature. In and around New York and Philadelphia there are more hiking clubs than anywhere else in the country. What was the accepted hiking boot in hill and mountain country is now the recognized equipment of trampers out of cities, to cover nearby trails with pack and equipment. This development of leg and half-leg boots and moccasins has reached much greater proportions in Germany than anywhere else on earth. Encouragement of it in this country can be greatly stimulated by distribution of maps, trail records and posters announcing the various hiking events organized in a community by tramping clubs.

Equestrian sports increase as publicity is given to race meets. This year's attendance at race tracks is decidedly encouraging and riding schools are beginning to note increased participation. The riding boot business, which went to new heights last year, has a fair opportunity for progress this year, but the merchant must realize that the customer's riding boots have a possibility of long wear.

In the footwear field of beach and sandal wear, there is, perhaps, less of the rubber wear than in previous seasons and a greater acceptance of the efficient and economical colored beach sandal—which has more of a spectator interest.

General sport shoes in the types of color combinations, pattern and blend, have an entire field of salability separate and distinct from actual sports wear. In this field, the shoe store and shoe department in department stores are supreme. The salability of an extra pair of shoes can be greatly encouraged by co-operation of the merchants in a town to show sport shoes at the same time with the same keynote of sales interest.

America has gone sport dress for the summer season for the past two years and indications are that there will be no abatement of sports wear this year. In fact, there are indications of sports wear for street wear and business wear. The one real stimulation for the sale of more shoes this year is through sports footwear, but the need is for intensive selling in the next four weeks up to July 4.—Boot and Shoe Recorder.

Shoes Vary Their Color Schemes.

It is a leather season in footwear. Many new leathers are being worn for daytime; for evening, fine kid rivals silk fabrics. Sandals are exceedingly fashionable, sharing favor with the opera pump. They are worn with formal afternoon dress for bridge, cocktail parties or tea, and are appropriate with a summery gown and hat for informal dinner and dancing.

Two models are shown in the new sandals, a cut-out—whose pattern distinguishes the dress slipper from the sandal that is worn with pajamas—and the plain "French" sandal. Many of the new sandals are trimmed and strapped with narrow bands of contrasting leather. An attractive example is a cosmos pink suede combined

with amalco, a new variant of opaline kid.

Kid and suede sandals are made in all the pastel shades. Pink, which tones in with the flower tints of many printed crepes and chiffons, is especially well liked. In some new models the sandal is pointed up with a bit of gilt leather at the strap intersections. Cosmos pink is an enchanting new shade.

An exclusive New York shop presents a novelty in heavily stitched silver and gilt kid sandals. Their smart character lies in the plainness of their cut, and in the heavy stitching that ornaments them. They are at their best when seen glinting under the ankle-length hemline of a black lace or chiffon gown.

There is something very attractive about the new black patent leather opera pumps whose vamps are stitched in white or scarlet. They are just the thing to go with the semi-formal daylight suit. Another black shoe, with a cut-out vamp, is made of suede and brocade in delicate shades are shown for wear with sheer black dinner gowns. Fascinating black faille slippers are edged with a line of silver and have a small clip of silver and crystal at one side.

The well-dressed woman manifests considerable subtlety in the selection and manner of wearing accessories. This Summer she will key her shoes and bag to her evening wrap. If she is wearing a printed chiffon evening gown, she will match the prevailing

color in suede or kid sandals—an easy feat to accomplish, since there are an infinite variety of colors and shades. Should her gown be of black she will do well to follow the penchant of the Parisienne for black slippers (there are, of course, occasions when she indulges in the most vivid hues for her footwear).

In selecting gloves for informal evening dress it is, as the vendeuse say, "a matter of choice," for gloves of various lengths are worn. The mousquetaire glove is correct with a gown that has sleeves, or is sleeveless, and is of necessity smart with the jacket ensemble wrinkling lightly over the sleeve, or covering the wrist when the jacket is removed. The six-button length is considered chic when the arm is bare to the shoulder.

Long lace mitts are shown with quaint organdie and taffeta frocks of the English garden party type; but this is a matter of individual taste. The glove that crushes below the elbow is more generally worn.

Suede is having a sweeping vogue. A soft quality of glace kid is also fashionable. They are most elegant when plain. The heavily stitched gloves seen earlier in the season have now been definitely placed in the sports class. One of the season's whims is a mousquetaire glove shirred at the wrist by an elastic band; and semi-precious stones are set in its small buttons. White, off-white, pale beige and flesh are the popular shades, and black is worn with black or white gowns.—N. Y. Times.

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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.

Private Brands Too Heavy a Load.

I am in receipt of the following letter from a grocer:

My store is in a thickly populated section. There are six chain units, six meat dealers who carry vegetables and groceries, two dairy and three fruit stores within three blocks. This has always been a money maker until the man from whom I bought it put it on the blink by driving away all the young people. I carry \$2,000 stock to suit all trade and am affiliated with a good organization, but cannot make the store pay. My nearest competitor has a nice store, sells below chain prices, is only three doors away. My store is laid out like A. & P., two nice windows, nice red front, goods priced same as others, some things less, run good specials weekly as per circular herewith. Rent is \$70 per month, electricity \$12.50, phone \$4, ice \$12.50. Wife is only clerk. Past eight weeks I have done only \$250 weekly, although I am open from 6:45 until 10 p. m., Sunday 7 until 2 and 4 until 8. Can you help me? I read your articles in the Tradesman. I love to work and like the grocery business, but seem to have struck the wrong place. I am 43, been in groceries nineteen years.

Figuring \$1,000 monthly sales, here are expenses which have to be paid in money which equal 9.9 per cent.—say 10 per cent. No question there are other items. For instance, he probably pays something for the circulars of which he sent me sample, gotten out by a local wholesale grocery house on a co-operative basis with its customers.

Inasmuch as he and his wife do all the work, likely being economical and watchful of waste, the expense burden is probably not out of line.

Competition is sufficient, yet not excessive. In this man's locality business is always a survival of the fittest. Men fail there frequently. They always consistently prosper. The man himself is the real element.

Store being "on the blink" it may take time and patience to bring it back to normal. We might question this man's personality in this had he not been nineteen years in business, probably successful elsewhere.

Layout of store is not described in saying it is "like A. & P." because A. & P. has many styles of store, even in that region. Windows and red front do not tell, either. Question is whether this is an "open work," modern, low-fixtured store? For it helps a lot if customers can get the goods, thus selling and serving themselves. If this store is not of that type, it should be made so at once.

I confess that on first reading this letter I inclined to tell this grocer that he was probably a square peg in a round hole and better get out and quit. But it seems to me now that I have a clue to his trouble. This is the "good organization" with which he is affiliated and the handicaps it entails.

For the circular he sends me is a stock one of the usual pattern, gotten

out in imitation of many others of the same kind, carrying "Specials" for the week of Feb. 5 to 11, thus covering every day; including a coupon premium offering; boosting a lot of private house brands by means of a set of utterly meaningless catch phrases. Across the bottom is the house slogan: "Every Oompah grocer makes and keeps friends."

This last statement—the "slogan"—is open to serious question. Apparently it has not yet worked out with this man. It certainly will not work out for anyone if the goods under the private label do not make good for the prices charged—and then some. Why "then some?" Because nationally advertised goods, established in public preference, always enjoy the advantage of presumptive excellence in consumers' minds. Private brands must be a little more than as good, and even then the introduction thereof and maintenance of volume thereon is a ruinous burden unless in the case of a large grocer who works the plan just right.

Let us glance across the continent at Los Angeles. That region is proverbially one of high grocer mortality, but also a place where both individual and chain grocers make phenomenal successes. One of the wisest observers of and reflectors on grocery facts, who has operated heavily in foods in Los Angeles for over thirty years with conspicuous success, says that not a single failure there ever has been caused by price-cutting on advertised goods. On the contrary, those grocers who have made the biggest successes are those who have sold such goods in direct and equal competition with all others.

How explain this apparent contradiction? Thus: Sales expense is the heaviest burden on distribution. Advertised goods are pre-sold. Test it out this way: Spread advertised and unadvertised goods—let's admit they are of equal intrinsic merit—on your open counters. You will find that customers select advertised items by preference.

This means that, selling advertised brands, you sidestep sales expense—the supremely heavy burden of all. That expense runs around 10 per cent. Therefore, every item presold can be handled at 10 per cent. less than what you may have to sell and yet yield you a profit. For this man and his wife, it means that sales of \$100 extra per week means the earning of \$10 extra per week if that \$100 pays no more than 10 per cent. gross.

It is, in fact, little less than suicidal for this couple to try to sell a line of unknown goods, regardless of the "profit" on which the salesman laid such stress when he induced them to tie up with his little house. Let them stick to well-known goods on the basis emphasized by hustling grocers everywhere: "Give me goods that sell—I'll take care of the profits!"

Now, when this man has established for himself a local prestige, he may then take up with some private line with the greatest care, judgment and conservatism. He may devote himself to a few items, after the most pains-

(Continued on page 31)

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



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MEAT DEALER

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

Penalty For Slow Pay Solves Credit Problem.

"Credit properly handled and controlled is one of the greatest assets to any store," says Walter M. Williams, secretary and treasurer of the Boise Butcher Co., Boise, Idaho, and author of the "Williams' Plan for Handling Charge Accounts."

"Credit builds trade and confidence and transforms casual customers into steady patrons. In short, credit does one thing which is all important. It increases the volume of business. But it must be properly handled. Too often credit merchants have no definite policy in regard to terms of payment. They allow their customers to pay when they please rather than when the merchant pleases."

Prompt collection is absolutely necessary to a satisfactory credit business, and Mr. Williams adheres strictly to this in his own business. He solved his own credit problems seven years ago. Since then he has been perfecting them until he now feels he has the credit problem by the horns.

A charge of 5 per cent. of the total monthly bill is made as a book-keeping charge on all accounts. This charge is added to the total of the account, but is deducted if the account is paid in full on or before the tenth of the month following. This arrangement for handling credit accommodations has been responsible for successfully solving the credit problems of the Boise Butcher Co., with the result that during the past seven years they have collected 95 per cent. of their accounts when due each month.

"In looking around for a solution, I considered that the public utilities, such as gas, water and electric companies, were getting good results through a discount on bills paid in full by the tenth of the month. But with us a discount was impractical, because we were already selling on a close margin and the discount would necessitate a raise in prices to take care of it. This was not advisable, so we hit upon the idea of adding the book-keeping charge to every account and then deducting it for prompt payment."

It is emphasized to all new customers of the Boise Butcher Co. who apply for credit that the 5 per cent. penalty is enforced only to assist the housewife in keeping her credit good. It is always stressed to both old and new customers that the book-keeping charge is not added for the purpose of exacting additional money from their customers, but that it is much preferred accounts be paid by the tenth so that the charge can be deducted.

"Carrying accounts for longer than a reasonable period is an added expense that few people realize. A very large percentage of the applications for charge accounts, especially in food stores, are made by housewives. They may not handle the family bank account, but they do check the household bills and pass them on for pay-

ment. Many women, lacking actual business experience, fail to realize that slow payment affects a merchant's capital. They feel that their small account may not be missed if overlooked in payment not realizing that when several accounts are handled in the same way the loss to the merchant is considerable.

"To appeal to this class of trade with a special plan which would appear in the form of a direct saving to them was our biggest aim. We now believe that the women enjoy saving their book-keeping charges and feel that they are really helping us and themselves when they 'beat' the penalty date."

The credit plan of this company is clearly outlined to every prospective credit customer. When the application is made a special application blank is filled out with the applicant's name, address, wife's name, business address and occupation, real estate owned, and banking connections. Business references are also given. At the bottom of the application a statement to the effect that all purchases will be paid for in full at the beginning of each successive month is signed by the applicant. When the application has been accepted, a notice to that effect is mailed to the new customer. Credit terms are listed on this slip: "Please note that on all credit accounts 5 per cent. of the bill will be added to cover cost of book-keeping, but this book-keeping charge will be deducted if account is paid in full by the tenth of the month." An explanation of the book-keeping charge is made at the bottom of the notice. Special stress is placed upon the fact that the company prefers accounts be paid according to terms, so that the book-keeping charge may be deducted.

"It takes but a few minutes to explain our terms to the new customer and to state reasons for the book-keeping charge in advance. The friendly interviews have a definite purpose in the plan. We are educating the applicant to an understanding of what credit means.

"The understanding of terms at the very beginning eliminates largely the possibilities of misunderstanding later on. As the applicant is made thoroughly familiar with the reason for the charge and the wide latitude allowed for the elimination of it, he cannot in any way construe it as a gouge on our part. As a result those who let their accounts run carelessly past the due date seldom make objections to paying the penalty."

The company never overlooks an opportunity to impress customers with the knowledge that prompt payment is preferred to incurring a penalty. Occasionally when a usually prompt paying customer comes in late tendering the payment in full, including the book-keeping charge, with an apology for the delay, the latter charge is refunded, but with the explanation that this cannot be done as a regular thing. The customer is agreeably surprised and pleased to learn that her past promptness has won her the refund, and she seldom is late again. The refund demonstrates the company's desire to be fair.

If objections are raised to the effect that payment cannot be made on the tenth, Mr. Williams changes the payment date to the fifteenth of the month with the penalty date moved up to the twenty-fifth. With this accommodation plan statements are mailed on the fifteenth rather than on the tenth.

During the summer vacation periods when many families leave the city for the summer, many of them leave accounts to run past the due dates. The book-keeping charges incurred as a result amount to a "tidy" sum which is another pleasing feature of the (Continued on page 31)



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as they are in Demand in all Seasons

Fresh Daily

POSTMA BISCUIT CO.

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HARDWARE

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Vice-Pres.—Chas. H. Sutton, Howell.
Secretary—Arthur J. Scott, Marine City.
Treasurer—William Moore, Detroit.

Every New Household Represents a Potential Customer.

The June wedding gift trade is a considerable factor in the sales of the hardware store this month. It is important, however, for the hardware dealer to bear in mind that the possibilities of developing trade do not cease when the bride is led to the altar. Indeed, for the newlyweds, marriage is merely the commencement of new responsibilities; and every new home has its upkeep to consider.

It is of course important for the hardware dealer to secure his share of the June gift trade. It is even more important for the hardware dealer to make the new home-makers his regular customers. In the long run, this will mean a great deal more to his business.

The demands which the hardware store can help to meet begin at the very beginning. The modern trend in gifts is very much toward the practical. Yet no newly married couple ever find their home fully and completely equipped through the generosity of their friends and relatives. Additional purchases are always necessary. And, as year follows year, replacements are necessary and new needs crop up. Even in the first few months the purchases made for the new household are apt to be considerable. A large share of the requirements are for goods which the hardware dealer sells.

No one dealer, no matter how aggressive and persuasive, can expect to secure as permanent customers all the newlyweds in the community. But the retailer who is going to get the largest share of this business is the retailer who makes a tactful and intelligent and persistent effort to secure it.

How to get the newlyweds into the store, and how to keep them coming, is the dealer's first problem.

Quite often, it is easier to secure business than to retain it. Good advertising will attract even the most difficult customer. It is no great problem to get people inside the store, or even to induce them to buy from you once. The very best of service is required, however, to convert such transient customers into regular patrons.

A first essential is to know just who the newlyweds are. A mailing list is very helpful.

The dealer should in this respect look ahead and plan ahead. He should bear in mind that marrying isn't limited to June. He sells wedding gifts every month in the year. And every month in the year there are new homes being set up; and every month in the year the dealer should be getting a line on these new homes.

When, for instance, you are selling a wedding gift—an article intended for gift purposes—it is easy to just sell it and give the matter no further thought. But it is not much more difficult to chat with the purchaser, to find out for whom the gift is meant. Will they live in town? What is their street address going to be? When the customer has gone, jot down the name and address. A sufficiency of such ad-

resses, card-indexed, give a worthwhile mailing list.

Of course a fairly large proportion of the newlyweds will make their homes in other communities. On the other hand, couples married in other towns will come to your community to live; and it is worth while to secure the names and addresses of these newcomers as well. Even more important, indeed, for these people are even better prospects. The newcomers have no previous business affiliations or connections in your community, as is the case where one or both of the newlyweds are accustomed to make purchases in local stores. Hence, they should be easier to secure as customers.

Every dealer should, in fact, keep a keen lookout for newcomers, whether newlyweds or not.

Watch the local newspapers for reports of weddings. Quite often the prospective home of the newly married couple is given. Watch, too, for reports of new arrivals in the community; new company officials, executives of one sort or another, teachers, ministers, etc., coming from out of town. It is a good plan to keep in touch with real estate dealers, truckers, and other sources of information. Have your salespeople individually keep a keen lookout for newcomers.

A first step in a systematic follow-up campaign may very well be a tactful letter of congratulation to Mr. and Mrs. Newlywed. This should be timed to reach their home about the time they get back from the honeymoon. The letter might incidentally point out that should Mrs. Newlywed discover the need of any article of hardware to complete the furnishing of the new home, Smith's hardware will deliver that article promptly on receipt of a telephone message.

A helpful item to enclose with such a letter is a complete list of household accessories, classified according to their use. One section may be devoted to cooking utensils, another to laundry goods, another to tools, and so forth. With each article listed quote the range of prices.

Some dealers consider it more tactful to confine the first letter to congratulations; and to leave the accompanying booklet or other printed matter to talk business.

With a mailing list of newlyweds, it is worth while to plan a systematic follow-up campaign. You cannot expect to get substantial results with merely one letter. The first letter may bring some response; but a series of letters will be required to confirm the transient customers in the habit of dealing at your store.

One aggressive dealer kept up the drive for an entire year, sending out letters or other advertising matter regularly at the first of each month. He refused to be discouraged by the lack of immediate response in all cases. He simply undertook the campaign on faith. "Here is a mailing list," he said, "I will write each of these newly-married couples a congratulatory letter to start. Then, each month, I will follow up with a circular letter discussing seasonable hardware lines and stressing the comprehensive stock I carry and the facilities I have for good

service to customers. I'm going to do exactly this with the list I've compiled if I don't get a single response in the entire twelve months."

There was, in fact, a just fair response to the first salvo; and by the time the sixth letter was out the returns were so good that the dealer felt his faith was amply justified. After the sixth month fewer new customers were brought in; but the people who had responded once or oftener kept coming. The dealer, however, kept up the campaign with the entire list for the entire period; and got several good customers from among the laggards.

Another dealer carries on a systematic campaign along the same lines. He is picking up new names and addresses every month of the year. As soon as he gets a line on a newly-married couple, he sends a letter of congratulation. After that, he simply sends the regular letter each month. Each prospect is card indexed; and each month he checks over the prospects who have received his advertising for an entire year. These are dropped. Meanwhile, new names have taken their places. In each month's check up, prospects who have removed from town or are otherwise beyond reach are dropped from the list.

What type of advertising matter should be sent out? That depends to some extent on the community, and to some extent on the individual prospect—and to some extent on the dealer. It is worth while for any dealer, not content with direct-by-mail advertising, to make the personal acquaintance of his prospects and size them up. In regard to the mailing matter, however, some merchants keep the stenographer busy in her spare time typing individual letters; some are satisfied with mimeographed form letters; some send merely printed matter.

"Make your letter as much like a personal talk as you can," one experienced dealer says. This is sound advice. A note of personal friendliness

is worth a good deal in business-getting.

Play up, too, the idea of starting the new home right. Most newly-married couples, if not all, expect to improve on their parents. They are not going to make any of the old, time honored mistakes. So it is good policy for the hardware dealer, in his follow-up campaign, to emphasize the idea—better still, to give a graphic word picture—of the modern, properly equipped home. Emphasize the wisdom of the housewife being completely outfitted for her work. If you're discussing, say, aluminum, quote prices, not merely on single items, but on combination outfits. The average newly-married couple will respond to this line of argument.

Avoid stock phrases. Just imagine you're talking to a friend who has just got married. Put yourself in your friend's place. What will appeal to him—or to her? What arguments will carry weight? Then stick to the line of argument that will appeal.

It is a good thing to set aside a day or two or even a whole week at the end of June as "June Bride's Day" or "June Bride's Week." Through your newspaper advertising, and directly, invite newly-married couples in particular and everybody else in general to come. Have several sections of your store fixed up to represent the model kitchen, the model laundry room, etc. Use these model arrangements to display your lines and bring out the idea of complete and comprehensive household equipment. Put on demonstrations of various household articles. Serve cookies, biscuits, coffee or tea made at your demonstration. Make this a big event, and it will prove a good advertisement for your store.

Victor Lauriston.

Carter & Steere, dealers in general merchandise at Elsie, write the Tradesman that they renew their subscription with pleasure.

Michigan Hardware Co.

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

Wholesalers of Shelf Hardware, Sporting
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FISHING TACKLE

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SHEET METAL ROOFING AND FURNACE SUPPLIES,
TONCAN IRON SHEETS, EAVETROUGH,
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Wholesale Only. We Protect our Dealers.

THE BEHLER-YOUNG CO.

(SAME DAY SHIPPERS)

342 MARKET ST., S. W.

GRAND RAPIDS, MICH.

Jackets For Dinner Dresses.

The array of Summer evening frocks that has made its appearance in the last few weeks is more interesting than usual. It presents contrasts in mellow colors (not as barbaric as those promised for the Autumn) and extremes in range of fabrics. The first permits women to give vent to their long inhibited artistic desire to create, and array themselves in, daring color schemes; the second allows them to adapt their choice of an evening wardrobe to their bank account, and to do it within the mode.

The list of materials used for evening frocks includes the old standbys: Satin, chiffon, crepes, lace and the new materials (resurrected from a past popularity), organdie, eyelet embroidered cotton and linen, mousseline de soie, point d'esprit and dimity.

The question of how to dress for daylight dining in town has been more satisfactorily solved this year than at any time since daylight saving was introduced. Creators of fashion have decreed that most of the Summer evening dresses (with the exception of the very formal ones) shall have some sort of an accompanying wrap, whether it be jacket, bolero, cape or scarf.

The most practical are the suits. The daylight dining suit is not the conventional affairs that comes to mind with the word "suit." It leads a double life: To outward appearances it is an ultra-smart afternoon costume; in reality it is an evening gown in disguise. This becomes apparent when the wrap is removed. The gown is semi-decollete—sometimes the décolletage is carried to the waist-line in the back—and sleeveless. Its finish and detailed treatment place it in the class of the informal evening dress. This type of suit is being made in satin, flat crepe and chiffon.

One of the most satisfactory models of this description is Patou's in black and white satin. The neck-line of the white blouse is square in the front; the back has a slot opening that comes nearly to the waist, the black satin circular skirt is joined to the blouse at the hip-line. Its only ornament is a brilliant buckle that marks the waist-line. It is as dashing as it is simple. Over it is worn a white satin finger-length coat that has a sleek close line; the collar is slightly rolling, the sleeves are long and tight.

But, if you would have something not as shimmeringly conspicuous as satin, there are the satisfactory chiffon and crepe ensembles in brown, dark blue and black combined with cream, white and flesh. The lighter color is used for the blouse and to edge the neck and sleeves of the jacket.

More distinctive of evening festivities and brilliant lights are the creations in lace. Typical of the best of these ensembles is a Champcommunal model in an opaline green silk lace. The decolette gown is perfect for evening wear. The front panel of the skirt, set in with bands of triple crepe Elizabeth, gives it a classic line; the circular treatment on the sides of the skirt permits it to flare gracefully. The jacket is trimmed with a picot edging of the crepe.

And laces lend themselves to the black and white theme, yielding results that are youthful enough to please the sophisticated, and sophisticated enough to appeal to the youthful. The handling depends upon the kind of lace used and the nature of the gown. The conservative ensemble has a jacket of black with a blouse of white. The youthful one is made with a jacket and blouse of white, only the skirt being black. Molyneux has united a white novelty lace with black crepe Elizabeth in a striking suit. The lace blouse, which has a popular revers treatment, is finished in points around the hip-line where it joins the skirt. The point motif is carried out at the bottom of the sleeve and edges the jacket of double crepe.

Lace takes on a different character and seems filmier and more romantic when it is used with flowered chiffons. Frequently the lower pattern of the chiffon is cut out and applied on the lace, giving it the effect of light embroidery done on a cobweb. The most elaborate model of lace and chiffon seen by the writer this season is an ecru princess gown with luscious pink chiffon roses edging the bottom of a wide flounce that dips into a little train on one side of the skirt. The roses rise in garland fashion to the hip-line and also encircle the berth.

The models in which chiffons of solid color and laces dyed to match are combined are too numerous to describe. They range from the simple to the elaborate, their extravagance depending upon the quality of the lace used and the intricacy of the pattern of the gown. The formal ones are full décollete, the transparency of the lace only hints at a decolette in those that are semi-dress. Like the satin and the crepe costumes they have their jackets, in which the lace treatment used in the gown is carried out.

Scarfs are very important as an adjunct to the daylight saving gown where there is no accompanying wrap. The evening scarf this Summer is no straight strip of chiffon. It is as intricately cut and shaped as the skirts with their godets, panels and flounces. They are bi-colored and tri-colored and have wing-like ends that float from the shoulders in the back.

"The sweet and girlish" organdie, more or less associated with subdebs a decade ago, is now appropriate for the woman approaching middle age. The embroidered organdie, eyelet cottons and batistes are competing with chiffons and lace and will share the honors with the older favorites in town restaurants and country clubs this season. The organdies bring the 1860's to life again with their berthas, their ruchings and tiny bouquets of pink and blue flowers.

Many of the eyelet embroideries are in the modish pastel tints. A beautiful model seen is of the softest green. The embroidered linen is combined with plain linen, the latter being used for the blouse and a hip-length yoke on the skirt. The embroidery is used for the lower portion of the skirt, which is almost circular, and for a jaunty bolero. A strip of the embroidery

edges the circular decolette.—N. Y. Times.

Nine Ways of Doing Things.

There are about nine ways that men respond to responsibility, and here they are:

- "I won't" is a trap.
- "I can't" is a quitter.
- "I don't know how" is too lazy.
- "I wish I could" is a dreamer.
- "I might" is waking up.
- "I will try" is on his feet.
- "I can" is on his way.
- "I will" is at work.
- "I did" is the "boss."

By checking your answers to the call of duty, you can by this convenient table tell exactly where you stand on the ladder of success.

Carelessness

- Adds to your troubles.
- Subtracts from your earnings.
- Multiplies your aches and pains.
- Takes interest from your work.
- Discounts your chances.
- Divides your thoughts.
- Lessens your chances for success.
- Cancel me—and I add to your happiness.

Kent Products Co.

Service Distributor

Eskimo Creamed Cottage Cheese.

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All varieties, bulk and package cheese

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TEN BRUIN'S HORSE RADISH and MUSTARD

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Nothing as Durable
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Makes Structure Beautiful
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Grand Rapids, Michigan

HOTEL DEPARTMENT

News and Gossip Concerning Hotel Men.

Los Angeles, May 30—The bondholders of the Park-American Hotel, at Kalamazoo, have taken over the property, according to press reports, and will operate it in the future. Through a protective committee, composed of Joseph E. Brown, S. B. Monroe and Earl H. Shepard, a call has been issued to all holders of first mortgage bonds for a deposit of their securities with the Bank of Kalamazoo. The call further states that none of the principal of these bonds has been retired, and all is now outstanding and secured by first lien on the property. The company is and has been operating at a loss, with the result that the interest has not been paid on the bonds for the past year, and the trustee under the provisions of the bond indentures has paid insurance premiums and delinquent taxes levied and assessed against the property for the protection of the bondholders. It is understood that George Chism, who has had the management of the hotel for some time, will continue in charge, and the presumption is that as far as the traveling public is concerned, it will make no difference with the service rendered, which is acknowledged to have been highly satisfactory. It is simply a question of falling off of patronage due to business depression. As the public and hotel fraternity already knows, the Park-American was managed for many years by Ernest McLean, and was an outstanding success, but the owners were anxious to build on additional rooms, an undertaking which Mr. McLean did not favor, with the result that this gentleman severed his connection therewith and attached himself to an Indianapolis proposition. The Columbia, under the management of Frank Ehrman, had added a large quota of rooms, and further hotel building operations in Kalamazoo did not seem desirable. However, the Park-American is desirably located, splendidly constructed and provided with up-to-date equipment in every way, and with a return of normal conditions, under its present management, is bound to pay out very nicely. The original American House, of forty years ago, owned and managed by Fred Hotop, was an institution with a National reputation, in the largest "village" in the country, and was run on the strictly American plan, three square meals and a comfortable room, at \$1.50 per day. The older commercial men remember it very well, and my own road experience brought me in contact with it many times. Hotop was a real landlord, and his wonderful wife was a most desirable partner. Don't we all remember the painful of doughnuts which daily found their way into the lobby, fresh from the fat, and the red apples and cider in evidence every evening? These good souls passed on to their reward long ago, but after their demise, the Park-American was conceived, a prodigious, at that time, affair, and while operated on different lines from the Hotop institution, proved successful. Charley Hayes at one time largely financially interested in the enterprise, used to get a lot of comfort out of the fact that it was a "going" affair. I am optimistic enough to believe that it will before long return to the dividend paying list.

Originally Connecticut was the pie country of the world. From my own experience I know that up to a very recent period, at least, it was one of the chief items on the breakfast bill of fare, at the principal hotels in that state. Quite possibly it still is. But while the Nutmeg State is entitled to all the glory of priority, it has finally become a National necessity. The popular ballad, "Cut yourself a piece

of cake," has been changed to "Grab yourself a hunk of pie," to get one's share of the billions of hunks which are turned out periodically. Southern California residents devour approximately 20,000,000 each year, according to a survey recently made by one of the big packing houses interested in supplying "shortening." Men are the most confirmed pie-gobblers. Each individual male more than 18 years of age, it is estimated, eats 150 pieces a year. Apple pie reigns supreme as the favorite, with the good old pumpkin variety following as a close second. Of course in the "winter" period, mince pie has its inning. There are forty pie "foundries" in Los Angeles—big ones. In these institutions every stage of manufacture is accomplished by machinery. The paste runs through between immense cylinders, similar to those employed in the manufacture of paper, the disks of crust, automatically laid in tins, are filled from enormous hoppers, after which they are placed on long trays, holding a dozen, attached to an endless belt which carries them through the ovens, and lands the completed affair, at a point some distance away. The public do the rest, at the hotels, restaurants and drug stores—principally the latter.

A lot of hotels and restaurants spoil an otherwise appetizing table d'hôte meal offering, by leaving out an important item—salad. At a negligible cost this essential might be added and the expense compensated for by abbreviating somewhat the heavier items. A lot of folks nowadays consider a tasty salad one of the chief elements of a meal and I certainly agree with them.

George Gidley, lonk known as owner of Hotel Montague, Caro, recently disposed of his interest in the hotel to Karl Kinsey, and, according to reports, will become a resident of Southern California. Mr. Gidley ran a remarkably good hotel, and was well known among traveling men as well as by members of his own fraternity in the Wolverine State. I wish I could catch up with him out here and try and return some semblance of the hospitality he used to pass out to me when I was gathering dues for the M. H. A. There are none better.

One of the best ways to play safe when cashing checks for strangers is for the cashier to ask himself, "Would my bank cash this check for this man?" Except for the fact that he has been trained to expect this service, there is no reason in the world why the unknown guest should expect the hotel man to do for him, in the way of providing funds, what the bank, with its superior facilities for meeting such situations, would not do.

It is a curious fact that the average small business man does not know whether he is making or losing money. He sees a store or restaurant full of customers and apparently a lot of money coming in. Not until the smash does he realize that he has been doing business at a loss. I know a Detroit man who has made a fortune buying and selling the same restaurant. He succeeds where others fail because he knows exactly the number of slices of tomatoes, for instance, he can put on a plate and make a profit. He knows the exact margin of profit in every order he places on the table, while others just guess at it.

It having been some weeks since I had undertaken a tour of exploration at the instance of some good friend with a comfortable car, and a desire to help out the oil monopolists, but last week-end a good samaritan came along and took me up to Pismo Beach, about 200 miles along the new Roosevelt Highway, on the way to San Francisco. Thousands of those who have passed through this district or

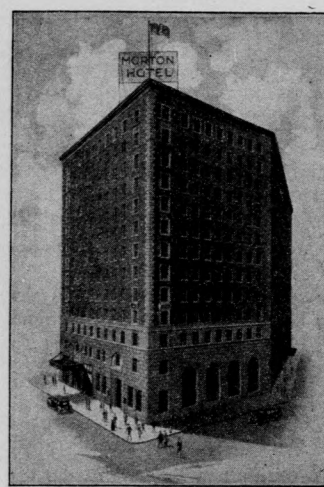


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Columbia Hotel
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Universally conceded to be one of the best hotels in Michigan. Good rooms, comfortable beds, excellent food, fine cooking, perfect service. Hot and Cold Running Water and Telephone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

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ERNEST W. NEIR, Manager.

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250 Rooms—150 Rooms with Private Bath.
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Moderate Rates
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Occidental Hotel

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CENTRALLY LOCATED
Rates \$2.00 and up
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stopped at one of the famous cafes where they serve the well-known Pismo clams, have been unaware that this portion of San Luis Obispo county has anything to offer the tourist other than the huge bivalves for which it is Nationally famous. Here among other interesting sights is to be found what is believed to be the longest beach on either coast, a twenty-two mile strip, feasible undoubtedly for automobile speed contests, and even now used for speed trials of minor importance. The beach is of a peculiar texture, which gives it a firmness permitting maximum speed the entire length while the sand is still wet from the receding tide. The beach is formed by the great Bay of San Luis, one of the six major bays on the 1200 mile California coast line. This bay was discovered in 1542 by Cabrillo who sailed into it with his ships and found a natural rock wharf in an inner cove providing safe anchorage for his boats. This cove, known as Cave Laning, was used not only by Cabrillo but by smugglers and pirates for years until the first legitimate free traders entered the port of San Luis. Back from this wharf-like shelf of rocks are great caves capable of housing fifty people or more. The floor of this stone landing place carries great wrought iron shafts imbedded in solid rock to a depth of five or six feet, to which are attached rings, some of them three feet in diameter, rings that were made from iron as wide as a man's wrist and of wrought iron and have rusted down to half that size. They form an interesting spectacle for the few motorists who have found the way to this historic spot. Half a dozen of these great iron rings are fastened to the floor of the Cave Laning and great post holes have been cut out of the solid rock. Of course, naturally, where once there were pirates and brigands, there are also stories, more or less authenticated, about the use of these rings for detaining certain prisoners until such time as the tide should "flow" and engulf them. Interesting as this really is, it is only one of a number of unusual features at Pismo that are now attracting more than ordinary attention from tourists who have found that this trip from Los Angeles furnishes one of the most spectacular and beautiful motoring jaunts to be found in California. The scenic sections of this trip are of unusual beauty, as the traveler is enabled to enjoy the ocean, innumerable palisades and coast line scenes of beauty and then turn into the mountains for miles through highly picturesque canyons, with fertile valleys spread out below the climbing cars. It might be timely to state that the Roosevelt Highway, on which much work is already being done, is projected to run via the ocean front, where conditions permit its being so constructed, from Nome, Alaska, to the city of Buenos Ayres, South America. That portion so far constructed, mostly in California varies from 100 to 150 feet wide, and is of concrete. It is expected that construction in the United States will be completed within three years. It may be a lifetime before it is entirely done, but it is worth contemplating. Just back of the sand dunes at Pismo, is a series of natural lakes twenty-five feet deep and several hundred acres in area. A section of the big highway runs along their banks, and through the Arroyo Grande Valley, about 50,000 acres of the most fertile soil in California. The largest flower seed gardens in the world are located in this valley, from whence they are sent to every civilized country. A great many hot sulphur springs are found in this vicinity. In the early days many millions of the famous Pismo clams were taken from the beach for commercial purposes. Great plows were used to dig them up and old-time residents of Pismo tell of days when they saw dozens of great wagons with eight horses tugging at

them pulling off the beach with tremendous loads of clams. Now the state game and fish department has limited each person to fifteen clams daily and they must be at least five inches in length. Clam digging is considered a wonderful sport. The floor of Pismo Beach extends out into the bay at such a gentle slope that bathers wade out a thousand feet before they are more than up to their waist, and undertows and rip-tides are unknown.

The Saginaw Hotels Co., of which E. H. Hubbell is president, has taken over the Benjamin Franklin Hotel, in that city, and will henceforth operate same. The house was leased something like a year ago to William H. Rich, succeeding Curlee & Palmer, who took over the property upon the death of William F. Schultz, who managed it for many years. Effective at this time, the name of this hostelry, the second largest in Saginaw, has been changed from the Benjamin Franklin to the Franklin. Plans are under way for a complete rejuvenation of the hotel, but there will be no change whatever in the operating force, which comprises Harry W. Billings and Jack Ochsenkehl.

The Fort Shelby Hotel Co., Detroit, operators of Hotel Fort Shelby, have purchased the Van Ettan Lake Lodge, near Oscoda, from Mrs. Frank G. Cowley, and have already announced plans for developing this popular property. Andrew Smith, one of the Fort Shelby staff, will be manager of the property which will hereafter be known as "Van Ettan-on-the-Lake." It is planned to operate same the year round. The hotel was erected by the late F. G. Cowley in 1925, and is of concrete and wood construction, four stories high, 150 feet long and 65 feet wide, with spacious verandas facing the lake. The entire lower floor is devoted entirely to a huge lobby and a dining room seating 250.

Carl Schleh has replaced the Schleh Hotel, at Sand Lake, destroyed by fire three years since, with a group of cottages and a commodious dining hall and bath room and will erect additional cottages, operating same on the cabin hotel plan.

Preston D. Norton, general manager of the Norton and Norton-Palmer hotels in Detroit and Windsor, and chairman of the executive board of the Michigan Hotel Association, has again accepted the appointment of chairman of the committee for placing students taking the four-year course in hotel management at the Michigan State College with the hotels for laboratory work during the summer vacation. Which means that "Pres." in addition to multitudinous other duties is proving that he is a good fellow, by lining up openings for these young people.

Charley Renner, he of Niles and St. Joseph, Michigan, and Laporte and Mishawaka, Indiana, is reported to be making extensive improvements on his Hotel Rumely, at LaPorte. He is putting in a lot of new baths. Charley has probably more friends than anyone you know of in his line, but he has always had a bushel of them, and was never too busy to communicate with me once in a while, or at least through the intervention of his very clever private secretary at his Niles headquarters, but of late he has been somewhat dilatory and I have been obliged to translate the warblings of the feathered tribe to get any sort of a line on what he is doing.

Certain communities in California are next year going to try what is known as the double platoon system of school operation, which means that the educational facilities will be doubled

with the one outlay for buildings proper. In other words there will be two school sessions each day, continuing from 7 a. m. to noon, to be followed by another session lasting from noon until 5 p. m. Two corps of teachers will be employed, but there will be but the one investment in buildings, no increased expense for the janitor service, and very little more for heating. It is estimated that the saving will be equivalent to 30 per cent. Now if communities will go one step farther and build their churches with a view to utilizing them as class rooms during that portion of the time when there is no other use for them, the poor taxpayer can take an extra breath.

Frank S. Verbeck.

RESORTERS WILL LIKE
COMMERCIAL HOTEL
MRS. S. SAMPSON, Cateress,
from Chicago.
Best meals in Michigan, no fooling,
we mean it. Hundreds say so.
Good Beds.
PENTWATER, MICHIGAN



CODY HOTEL

IN THE HEART OF THE
CITY OF GRAND RAPIDS

Division and Fulton

RATES

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

**CODY CAFETERIA IN
CONNECTION**

HOTEL OJIBWAY

The Gem of Hiawatha Land

ARTHUR L. ROBERTS
Deglman Hotel Co.

Enjoy the delightful Govern-
ment Park, the locks, the
climate and drive.

Sault Ste. Marie Michigan

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 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.

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 DETROITER

ROOMS 750 BATHS
FREE GARAGE
UNDER KNOTT MANAGEMENT

SINGLE ROOMS
WITH
PRIVATE BATH
\$2.00 \$3.00
NO HIGHER



DETROIT



NEW

Decorating
and
Management

FAMOUS

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

Rates from \$2

HOTEL TULLER
HAROLD A. SAGE, Mgr.

DRUGS

Michigan Board of Pharmacy.

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

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

Michigan State Pharmaceutical Association.

President—John J. Watters, Saginaw.
First Vice-President—Alexander Reid, Detroit.

Second Vice-President — F. H. Taft, Lansing.

Secretary—R. A. Turrell, Crowell.
Treasurer—P. W. Harding, Yale.

Be a Coach—Not a Boss.

Be a coach, not a boss. This is the idea that has helped in a fine way to build up a \$30,000 a year fountain business at the end of only two years for M. W. DeWitt, proprietor of the Piller Pharmacy in Lincoln, Nebraska. And the growth continued as is shown by the fact that May of 1929 outpointed May of the year previous by \$700. A lot of the business is due to the excellence of the fountain itself that was built according to the desires of the fountain coach that DeWitt employed as soon as he took charge of the store whose fountain business had gone to a low ebb during the regime of a fountain that was a back number. But be the fountain as good as it may, unless it has a competent head it will fall far short of the intended goal. Thus reasons DeWitt, and thus agrees W. O. Miller, the head fountain man who compares himself to a coach in college athletics.

The Piller Pharmacy specializes in serving the student body of the University of Nebraska, although it seems to be in no more favorable location for this than are various other of the drug stores along Lincoln's main business thoroughfares. This class of trade desires service that is quick without the appearance of hurry, and the service must be neat, clean, stylish and orderly, and the formulas must include only the best materials that the market affords, according to Miller. "Talk about student demand," he remarked. "The young folks to-day are not making any demands of the drug store. They merely leave it alone if things don't suit them."

Forty-four tables for service are on the Piller Pharmacy floor. There are stools along part of the fountain length and every evening the cars line up along the curb while Miller, as coach, encourages his help to proceed in a way that will most benefit the whole drug store business.

"In order to get fellows trained our way we never hire those with fountain experience," related Miller. "On the surface it may appear that rules of service are about the same at all good fountains, but they are not. The man with experience is hard to break of the tricks he has learned before, and is inclined to believe that our rules are wrong and his ideas are right. But take the bright young chap who is ambitious to learn and though he be green as a gourd in the beginning, before long he has been trained to the point

that will put him on his best behavior in the presence of customers."

The fellow experienced at other fountains wants to push along regardless of the rules of the squad with which he has been enlisted. Holding him back becomes an almost insolvable problem. And toeing the mark is something to be firmly impressed upon some of the inexperienced class, says Miller, especially after they have learned just enough to inspire them with confidence in their own ability to give service.

"The new recruit breaks in with cleaning up," Miller continued. (Our conversation took place in the early morning before the business began to hum.) "And I keep impressing him with the great need for neatness. This much learned, he is called to help out in preparing formulas, and here the coaching must be most thorough else he, like so many others, will overload the formula and deprive the business of some of its legitimate profits.

But overloading a formula is a fault other than that of waste, Miller stopped to explain. It means that the dishes are not uniform. The customer gets one quality to-day and another to-morrow which is something that may not please him, whereas if his favorite fountain dish retains its consistency or taste and flavor he becomes so habituated to it that the same call at a competitive fountain brings with it a certain disappointment.

"We train our boys never to ask a customer if there is anything else. They'd all do it were we to allow it. Such an enquiry can receive no other answer than no. We have them all suggesting things additional in the fountain fare, including lunch. For example, if a customer orders coffee and a sandwich, and the one serving him suggests pie, and the pie is accepted, that's sold. The coffee and the sandwich only were ordered. Be more than an order taker, we teach, and by using the coach idea we find that the boys take pride in qualifying for the game."

As soon as another of the force of a dozen arrives at his shift, he goes into the basement where he dons his suit of white duck coat and trousers, plus the white apron and cap. The paraphernalia is kept religiously clean, of course, the same as is the fountain with all of its glistening service of glass and silver.

Passing out of that fountain every dish and drink pays its little share of profit, said DeWitt, the proprietor. "One thing we sell close is malted milk, for it is on that we specialize, serving a thick one for twenty cents. It is the leader that has laid the foundation for a fine business in beverages, something that it is a great satisfaction to dispense."

One of the big sellers in beverages is ginger ale. Constant suggestion of the fountain force, and bottles as cold as modern refrigeration can make them, have kept the trade on this article growing. Besides the service with it over the fountain and at the curb, it is sent out all over the city in three bottle lots or more by regular store delivery system which is in charge of a man driving a car.

Keep suggesting ginger ale and a

certain percentage of the customers will respond. There are always those who come for a drink not knowing exactly what will be best to hit the thirsty spot. And if this ginger ale is absolutely cold, its effect is electrical, so another devotee for the sparkling refreshment has been won. This is about the way that Miller at the fountain expressed it.

In the basement the reserve stock of beverages is kept on ice and from there it is carried up in case lots as the apartment in the White Knight fountain provides room for more.

While in connection with the fountain there is a luncheonette, coffee is the only hot item served from it. All the sandwiches are of the cold, simple kind like ham, cheese and peanut butter.

DeWitt disposed of a store in a town of five hundred and then ventured into the purchase of the Lincoln store whose business, especially for the fountain, had declined to a low ebb. He put a good man in charge and paid him a bonus.

"That's the only way to do it," concluded DeWitt. "First find the head fountain man who knows his business and furnish him with inducements to build trade; give him full swing and the chances are you'll get along. And," he added, "see to it that the public feels at home in your store, which it will if you get the right personnel on the force."

When Nobody Cares.

When nobody cares everybody is in danger. In the face of the steadily rising rate of mortality from motor accidents the legislature of New York State has passed, without a dissenting voice, a bill lowering the license limit for minors from eighteen years to sixteen. Thus discretion is cast to the winds and orderly attempts at regulation in the interest of public safety become farcical. What can be done to create a decent sense of public responsibility is hard to determine. With enough cars under license to take the entire population for a ride at one time, the evil is nearly one hundred per cent. in practical operation. Soon the ordinary pedestrian will have to take to tree-climbing for safety. Yet it is still possible to find people who shudder over the old tables of the grinding out of human lives in heathen sacrifice by the Hindu car of Juggernaut.

A Few Preliminaries.

"Has you made all arrangements for your marriage, Mandy?"

"Well, not quite, Dinah. I'se got to buy a trooso, an' rent a house, an' get mah husband a job, an' buy him a good suit o' close an' get some regular washin' to do. An' when them's done ah kin name the happy day."

DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

E. A. Cumiskey has been elected trustee by creditors of Arkoff Bros., retail shoes, 626 and 692 Gratiot avenue, in involuntary bankruptcy. Assets are given as \$500 and liabilities as \$7,324. Creditors with unsecured claims of \$500 or more are: Endicott Johnson Corp., Endicott, N. Y., \$724; Weyenberg Shoe Manufacturing Co., Milwaukee, \$1,136; Florsheim Shoe Co., Chicago, \$1,340.

Involuntary bankruptcy proceedings has been filed in the U. S. District Court against Clarence Gottesman, retail dry goods, 7446 Michigan avenue, by Irwin I. Cohn, attorney, representing Sklare & Elias Co., \$482; National Dry Goods Co., \$476; Schoenfeld & Schoenfeld, \$277. Assets are estimated to be about \$10,000, and liabilities approximately \$15,000.

The composition of 10 per cent., payable in promissory note due six months, is not for the best interests of creditors in that assets properly administered will pay creditors considerably larger dividend, it is stated by Referee Paul H. King in a report to the U. S. Court here on specifications in opposition to confirmation of the composition filed in involuntary bankruptcy proceedings against John Roekink, retail men's wear, 13 Campus Martius. The report gives liabilities scheduled, after giving effect to reduction in amount of claims made on record by debtor's attorney, as totalling approximately \$105,000, and appraised value of assets in hands of receiver at \$28,565, and points to undisputed testimony that assets could be liquidated for this amount. In addition the debtor is holder of record title of value parcel of real estate, out of which additional funds may be realized for the estate, it is stated. The report further points out that there are circumstances which, while not indicative of any fraudulent intent, lead to the conclusion that the offer of composition was not made with degree of good faith contemplated by Bankruptcy Act. Failure of the debtor to schedule real estate is referred to in the referee's report as not having been accompanied by fraudulent intent. It is also pointed out that failure to schedule indebtedness to Francis K. Petz and associates, owner of building leased by the debtor, was not in any way fraudulent, but was the outgrowth of a situation where disagreement exists over purpose of deposit of \$10,000 in Liberty bonds by the debtor with owner of building, which the debtor claims was for faithful performance of lease.

News of the prohibition of automatic, or 100 per cent. free-wheeling,

HOEKSTRA'S ICE CREAM

Cream of Uniform Quality

An Independent Company

217 Eugene St.

Phone 30137

Grand Rapids, Mich.

Cassia	3 00@3 25
Castor	1 55@1 80
Cedar Leaf	2 00@2 25
Citronella	1 00@1 20
Cloves	8 50@9 75
Cocconut	22 1/2 @ 3 75
Cod Liver	1 40@2 00
Croton	8 00@8 25

Tinctures	
Aconite	@1 80
Aloe	@1 56
Asafoetida	@2 28
Arnica	@1 50
Belladonna	@1 44
Benzoin	@2 28

Webster Cigar Co.	Brands
Websterettes	33 50
Cincos	32 50
Webster Cadillacs	75 00
Golden Wedding	
Panatellas	75 00
Commodore	95 00

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

Lamb
Coffee

DECLINED

Beef
Mutton
Pork
Smoked Hams
Gold Dust

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



ROLLED OATS

Purity Brand



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

Post Brands.	
Grape-Nuts, 24s	3 80
Grape-Nuts, 100s	2 75
Instant Postum, No. 8	5 40
Postum Cereal, No. 10	4 50
Post Toasties, 36s	2 35
Post Toasties, 24s	2 85
Post's Bran, 24s	2 70

BRUSHES

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

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

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
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

BURNERS

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

BOTTLE CAPS

Dbl. Lacquer, 1 gross	
pkg., per gross	16

BREAKFAST FOODS

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

BROOMS

Jewell, doz.	5 25
Standard Parlor, 23 lb.	7 50
Fancy Parlor, 23 lb.	8 75
Ex. Fancy Parlor 25 lb.	9 00
Ex. Fey. Parlor 26 lb.	9 50
Toy	1 75
Whisk, No. 3	2 25

CANNED FISH

Clam Ch'der, 10 1/2 oz.	1 35
Clam Chowder, No. 2	2 75
Clams, Steamed, No. 1	3 00
Clams, Minced, No. 1/2	2 25
Finnan Haddie, 10 oz.	3 30
Chicken Bouillon, 7 oz.	2 50
Chicken Haddie, No. 1	2 75
Fish Flakes, small	1 35
Cod Fish Cake, 10 oz.	1 60
Cove Oysters, 5 oz.	1 60
Lobster, No. 1/4, Star	2 90
Shrimp, 1 wet	2 15
Sard's, 1/4 Oil, Key	6 10
Sard's, 1/4 Oil, Key	5 00
Sardines, 1/4 Oil, Key	4 75
Salmon, Red Alaska	3 75
Salmon, Med. Alaska	2 85
Salmon, Pink, Alaska	1 35
Sardines, 1m, 1/2 ea.	25
Sardines, 1m, 1/2 ea.	25
Tuna, 1/2 Curtis, doz.	2 65
Tuna, 1/2, 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 80
Beef, No. 1, Roast	3 00
Beef, 2 1/2 oz., Qua., sil.	1 35
Beef, 1/2 oz., Qua., sil.	2 25
Beef, 5 oz. Am. Sliced	2 60
Beef, No. 1, B'nut, sil.	4 50
Beefsteak & Onions	3 70
Chili Con Car., 1s	1 35
Deviled Ham, 1/2s	1 50
Deviled Ham, 1/4s	2 85
Hamburg Steak & Onions, No. 1	3 15
Potted Beef, 4 oz.	1 10
Potted Meat, 1/2 Libby	52
Potted Meat, 1/2 Libby	90
Potted Meat, 1/2 Qua.	35
Potted Ham, Gen. 1/4	1 45
Vienna Saus. No. 1/2	1 35
Vienna Sausage, Qua.	90
Veal Loaf, Medium	2 25

Baked Beans

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

CANNED VEGETABLES

Hart Brand

Baked Beans	
Medium, Plain or Sau.	75
No. 10, Sauce	5 60
Lima Beans	
Little Dot, No. 2	3 10
Little Quaker, No. 10	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 50
Choice Whole, No. 2	2 50
Choice Whole, 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 30
Diced, No. 10	7 00

Corn

Golden Ban., No. 3	3 60
Golden Ban., No. 2	1 90
Golden Ban., No. 10	10 75
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

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 15
Half gallon -- 15 40

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

JELLY AND PRESERVES
Pure, 30 lb. pails -- 3 30
Imitation, 30 lb. pails 1 60
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



Nucua, 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 doz. 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
Brazil, 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
125 lb. bags -- 12
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, Stuff., doz. 2 25
9 1/2 oz. Jar, Stuff., doz. 3 75
1 Gal. Jugs, Stuff., dz. 2 70

PARIS GREEN
1/2s -- 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. Naphtha -- 20.8

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

Polarine

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



semdac, 12 pt. cans 3 00
semdac, 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 25
32 oz. Glass Thrown 1 90

Dill Pickles Bulk
5 Gal., 200 -- 3 65
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. -- 14
Good St's & H's -- 13
Med. Steers & Heif. -- 12
Com. Steers & Heif. -- 11

Veal
Top -- 13
Good -- 11
Medium -- 09

Lamb
Spring Lamb -- 21
Good -- 17
Medium -- 14
Poor -- 10

Mutton
Good -- 10
Medium -- 08
Poor -- 08

Pork
Loin, med. -- 15
Butts -- 12
Shoulders -- 10
Spareribs -- 08
Neck bones -- 05
Trimnings -- 7 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 @ 18-12

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

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

Smoked Meats
Hams, Cer. 14-16 lb. @ 19
Hams, Cert., Skinned
16-18 lb. @ 18
Ham, dried beef
Knuckles -- @ 32
California Hams -- @ 17 1/4
Picnic Boiled
Hams -- 20 @ 25
Boiled Hams -- @ 30
Minced Hams -- @ 16
Bacon 4/6 Cert. 24 @ 28

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

Liver
Beef -- 16
Calf -- 55
Pork -- 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
Granulated, 60 lbs. cs. 1 35
Granulated, 15 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 1/4

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

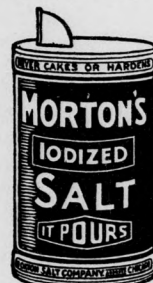
Mackeral
Tubs, 60 Count, fy. fat 6 00
Pails, 10 lb. Fancy fat 1 50

White Fish
Med. Fanov 100 lb. 13 00
Milkers, bbls. -- 13 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, Doz. -- 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
Rising Sun, per doz. 1 35
654 Stove Enamel, doz. 2 80
Vulcanol, No. 5, doz. 95
Vulcanol, No. 10, doz. 1 35
Stovcil, 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 85
Butter Salt, 280 lb. bbl. 4 00
Block, 50 lb. -- 40
Baker Salt, 280 lb. bbl. 3 80
14, 10 lb., per bale -- 2 10
50, 3 lb., per bale -- 2 50
23 lb. bags, Table -- 40
Old Hickory, Smoked,
6-10 lb. -- 4 50



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



WASHING POWDERS
Bon Ami Pd., 18s, box 1 90
Bon Ami Cake, 18s -- 1 62 1/2
Brillo -- 85
Climaline, 4 doz. -- 4 20
Grandma, 100, 5c -- 3 50
Grandma, 24 Large -- 3 50
Gold Dust, 100s -- 3 70

Gold Dust, 12 Large 2 80
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 Lg.
Spotless Cleanser, 48,
20 oz. -- 4 00

Sani Flush, 1 doz. -- 3 85
Sapolie, 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, 24s 2 75

SOAP
Am. Family, 100 box 5 60
Crystal White, 100 -- 3 50
Big Jack, 60s -- 4 75
Fels Naphtha, 100 box 5 50
Flake White, 10 box 3 35
Grdma White Na. 10s 3 50
Jap Rose, 100 box -- 7 40
Fairy, 100 box -- 4 00
Palm Olive, 144 box 9 50
Lava, 100 box -- 4 00
Octagon, 120 -- 5 00
Pummo, 100 box -- 4 85
Sweetheart, 100 box -- 5 70
Grandpa Tar, 50 sm. 2 10
Grandpa Tar, 50 lge. 3 50
Trilby Soap, 100, 10c 7 25
Williams Barber Bar, 9s 50
Williams Mug, per doz. 48

SPICES
Whole Spices
Allspice, Jamaica -- @ 30
Cloves, Zanzibar -- @ 47
Cassia, Canton -- @ 25
Cassia, 5c pkg., doz. @ 40
Ginger, Africa -- @ 19
Mace, Penang -- 1 00
Mixed, No. 1 -- @ 32
Mixed, 5c pkgs., doz. @ 45
Nutmegs, 70 @ 90 -- @ 50
Nutmegs, 105-1 10 -- @ 48
Pepper, Black -- 25

Pure Ground in Bulk
Allspice, Jamaica -- @ 33
Cloves, Zanzibar -- @ 53
Cassia, Canton -- @ 29
Ginger, Corkin -- @ 30
Mustard -- @ 29
Mace, Penang -- 1 05
Pepper, Black -- @ 27
Nutmegs -- @ 35
Pepper, White -- @ 44
Pepper, Cayenne -- @ 36
Paprika, Spalish -- @ 36

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

STARCH
Corn
Kingsford, 40 lbs. -- 11 1/4
Powdered, bags -- 3 25
Argo, 48, 1 lb. pkgs. 3 03
Cream, 48-1 -- 4 40
Quaker, 40-1 -- 90

Gloss
Argo, 48, 1 lb. pkgs. 3 03
Argo, 12, 3 lb. pkgs. 2 13
Argo, 8, 5 lb. pkgs. -- 2 45
Silver Gloss, .8, 1s -- 11 1/4
Elastic, 64 pkgs. -- 5 10
Tiger, 48-1 -- 90
Tiger, 50 lbs. -- 2 75

SYRUP
Corn
Blue Karo, No. 1 1/4 -- 2 69
Blue Karo, No. 5, 1 dz. 3 78
Blue Karo, No. 10 -- 3 58
Red Karo, No. 1 1/4 -- 2 90
Red Karo, No. 5, 1 dz. 4 04
Red Karo, No. 10 -- 3 84

Imit. Maple Flavor
Orange, No. 1 1/4, 2 dz. 3 25
Orange, No. 5, 1 doz. 4 99

Maple and Cane
Kanuck, per gal. -- 1 50
Kanuck, 5 gal. can -- 6 50

Maple
Michigan, per gal. -- 2 75
Welchs, per gal. -- 3 25

COOKING OIL
Mazola
Pints, 2 doz. -- 5 75
Quarts, 1 doz. -- 5 25
Half Gallons, 1 doz. -- 11 75
Gallons, 1/2 doz. -- 11 30

TABLE SAUCES
Lee & Perrin, large -- 5 75
Lee & Perrin, small -- 3 35
Pepper -- 1 60
Royal Mint -- 2 40
Tobasco, 2 oz. -- 4 25
Sho You, 9 oz., doz. -- 2 25
A-1, large -- 4 75
A-1 small -- 2 85
Caper, 2 oz. -- 3 30

TEA
Blodgett-Beckley Co.
Royal Garden, 1/2 lb. -- 75
Royal Garden, 1/4 lb. -- 77

Japan
Medium -- 36 @ 36
Choice -- 37 @ 52
Fancy -- 52 @ 61
No. 1 Nibbs -- 54
1 lb. pkg. Sifting -- 14

Gunpowder
Choice -- 40
Fancy -- 47

Ceylon
Pekoe, medium -- 57

English Breakfast
Congou, medium -- 28
Congou, Choice -- 35 @ 36
Congou, Fancy -- 42 @ 43

Oolong
Medium -- 39
Choice -- 45
Fancy -- 50

TWINE
Cotton, 3 ply cone -- 33
Cotton, 3 ply Balls -- 35
Wool, 6 ply -- 18

VINEGAR
Cider, 40 Grain -- 18
White Wine, 80 grain -- 25
White Wine, 40 grain -- 19

WICKING
No. 0, per gross -- 80
No. 1, per gross -- 1 25
No. 2, per gross -- 1 50
No. 3, per gross -- 1 50
Peerless Rolls, per doz. 90
Rochester, No. 2, doz. 50
Rochester, No. 3, doz. 2 00
Rayo, per doz. -- 75

WOODENWARE
Baskets
Bushels, narrow band,
wire handles -- 1 75
Bushels, narrow band,
wood handles -- 1 80
Market, drop handle -- 90
Market, single handle -- 95
Market, extra -- 1 60
Splint, large -- 8 50
Splint, medium -- 7 50
Splint, small -- 6 50

Churns
Barrel, 5 gal., each -- 2 40
Barrel, 10 gal., each -- 2 55
3 to 6 gal., per gal. -- 16

Pails
10 qt. Galvanized -- 2 60
12 qt. Galvanized -- 2 85
14 qt. Galvanized -- 3 10
12 qt. Flaring Gal. Jr. 5 00
10 qt. Tin Dairy -- 4 00

Traps
Mouse, Wood, 4 holes -- 60
Mouse, wood, 6 holes -- 70
Mouse, tin, 5 holes -- 65
Rat, wood -- 1 00
Rat, spring -- 1 00
Mouse, spring -- 20

Tubs
Large Galvanized -- 8 75
Medium Galvanized -- 7 75
Small Galvanized -- 6 75

Washboards
Banner, Globe -- 5 50
Brass, single -- 6 25
Glass single -- 6 00
Double Peerless -- 8 50
Single Peerless -- 7 50
Northern Queen -- 5 50
Universal -- 7 25

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

WRAPPING PAPER
Fibre, Manila, white -- 05
No. 1 Fibre -- 06 1/2
Butchers D F -- 06 1/2
Kraft -- 06 1/2
Kraft Stripe -- 09 1/2

YEAST CAKE
Magic, 3 doz. -- 2 70
Sunlight, 3 doz. -- 2 70
Sunlight, 1 1/2 doz. -- 1 35
East Foam, 3 doz. -- 2 70
East Foam, 1 1/2 doz. 1 35

YEAST—COMPRESSED
Fleischmann, per doz. 30

NEW PLANT VARIETIES.

Remote Countries Penetrated To Obtain Seeds and Cuttings.

A palm tree which yields an edible vegetable from the young shoots, a delicate sugar from its sap, a fragrant fruit of which the hull is edible, and leaves useful for a variety of purposes; a potato substitute which grows to the size of a large pumpkin; and a blueberry which grows well on dry, sandy soil far from streams are among plants of which seeds or cuttings have been brought to the United States recently by the Office of Foreign Plant Introduction, Department of Agriculture, according to an oral statement May 28 by Knowles A. Ryerson, Chief of the Office. The following information also was given orally by Mr. Ryerson:

A raspberry with fruit more than three-fourths of an inch long, a very tough, short Japanese grass which may prove to be of especial usefulness on golf courses, a 35 foot tree of which the leaves can be substituted for spinach and honeysuckles which, after blooming, bear edible fruits, are unusual plants included in the most recent list of introductions.

While some of these plants may prove to be of outstanding value when cultivated in the United States, the introduction of varieties which take rank as great staple crops, such as soybeans, durum wheat, and other outstanding crops which are largely the result of work of the Office, is no longer the chief objective of the Office.

The world has been fairly well searched for outstanding varieties of plants and while some great new crops occasionally will develop as a result of the Office's work, the principal objective at present is the introduction of varieties which are resistant to numerous serious crop diseases and pests now present in the United States and which can be grown farther North or South than present varieties.

Development of varieties of plants with different characteristics from those of the plants now grown in this country, also is an objective, an instance of this being the soybean. Livestock feeders want a bean containing less oil than the present varieties, while edible oil producers want one with more oil.

The seeds and cuttings of these and many other foreign plants brought in by the Office's explorers from all parts of the world are being planted and grown experimentally in all parts of the country deemed most suitable. Many probably will not germinate, and some which do germinate probably will not thrive in the climate of the United States. For these reasons it is impossible to say which will prove to be satisfactory for cultivation in this country, although many which will not grow in the States proper undoubtedly will do well in regions such as Hawaii, the Philippines, and other tropical countries under the administration of the United States.

Mr. Ryerson emphasized that there are only a few seeds of the various kinds available, and none for distribution. Their propagation here is entirely in the experimental stage.

Many of the food plants introduced are described by Department explorers

as having excellent flavor. Others, however, while relished and eaten generally in their native countries, may not become established here because of the production in this country of plants which are similar but of a somewhat better flavor. A new plant must possess flavor to gain a foothold in the public fancy.

Varieties of wild potatoes, some about the size of a marble; many kinds of alfalfa, squash, fruits and other plants not suitable for production have been brought to America by the explorers. These will be cross-bred and it is hoped that new varieties of plants will be developed from them which will be of as high quality as those now grown, and be more resistant to diseases and pests than present varieties.

Such a result was obtained in recent years in a spinach-growing region of the East. A variety of Manchurian spinach which appeared to have little to recommend it, which had been brought to this country by a Department explorer, was not propagated by the Department immediately, because of press of work with other varieties of plants.

Spinach growers in the region mentioned were having great difficulty with a blight which was killing their crops, so the Department turned the new variety over to them to develop. Recently the Department was advised that the industry of the whole region had been rehabilitated by hybrids of the new and old spinach, which had proved to be quite resistant to the blight.

A similar result is hoped for with alfalfa, which has been damaged heavily in recent years by diseases in the Western States where it is grown most.

Department explorers generally do not care to "advertise" their adventures. It is not desired to risk the lives of Department workers to obtain plants, yet sometimes risks must be taken. On the last expedition, which went to Northern Africa and sections of Europe, two overzealous explorers, so devoted to their work that they put in long hours and wore down their physical resistance to adverse conditions, contracted serious disease and almost lost their lives.

On an expedition to the Orient, another party was attacked by tigers, and while some natives were killed, the American explorers beat off the attack with no loss of life.

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, May 25—In the matter of John B. Addis, Bankrupt No. 4465, the first meeting of creditors was held May 5. The bankrupt was present in person and represented by attorneys Dilley & Dilley. Claims were proved and allowed. The bankrupt was sworn and examined without a reporter. Fred G. Timmer, of Grand Rapids, was appointed trustee, and his bond placed at \$100. The first meeting then adjourned without date.

In the matter of Cornelius Mouw and James Hacklander, copartners doing business as Mouw & Hacklander, Bankrupt No. 4463, the first meeting of creditors was held May 5. The bankrupts were each present in person and represented by attorneys Hilding & Hilding. Creditors were represented by attorneys Charles H. Lillie and Hendryx & Mosier. Claims were proved and allowed. The bankrupts were each sworn and examined, without a reporter. Fred G. Timmer, of Grand Rapids, was named trustee, and his bond placed at \$200. The first meeting then adjourned without date.

In the matter of Howard H. Dagen, Bankrupt No. 4491. The first meeting of

creditors in this matter has been called for June 15th.

In the matter of Jack DeNeff, Bankrupt No. 4510. The first meeting of creditors in this matter has been called for June 15th.

In the matter of Abraham Grit, Bankrupt No. 4499. The first meeting of creditors has been called for June 15.

In the matter of Charles Andrews, Bankrupt No. 4479. The first meeting of creditors has been called for June 15.

In the matter of Andrew J. Balkema, Bankrupt No. 4497. The first meeting of creditors has been called for June 15th.

In the matter of Robert C. Smith, Bankrupt No. 4483. The first meeting of creditors has been called for June 15.

In the matter of Donald V. Barker, Bankrupt No. 4484. The first meeting of creditors has been called for June 13.

In the matter of Hugh Boyd, Bankrupt No. 4500. The first meeting of creditors has been called for June 11.

In the matter of Nelle F. Gibbens, Bankrupt No. 4505. The first meeting of creditors has been called for June 10.

In the matter of Robert G. Gibbens, Bankrupt No. 4504. The first meeting of creditors has been called for June 10.

In the matter of LaGrand Silver, Bankrupt No. 4488. The first meeting of creditors has been called for June 10.

In the matter of Garrett B. Galombeck, Bankrupt No. 4496. The first meeting of creditors has been called for June 10.

In the matter of Harley Chase, Bankrupt No. 4442. The first meeting of creditors in this matter has been called for June 10th.

In the matter of Henry Schlieff, Bankrupt No. 4478. The first meeting of creditors in this matter has been called for June 10.

In the matter of Walter Berman, Bankrupt No. 4296. The final meeting of creditors in this matter has been called for June 15. The trustee's final report will be approved at such meeting. There will be no dividend for creditors.

In the matter of I. Gudelsky & Sons Co., Bankrupt No. 4197. The final meeting of creditors in this matter has been called for June 12. The final report of the trustee will be approved at such meeting. There will be a first and final dividend for creditors.

In the matter of Amos M. Carpenter, Bankrupt No. 2979. The final meeting of creditors in this matter has been called for June 11. The final report of the trustee will be approved at such meeting. There probably will be a first and final dividend for creditors.

In the matter of Paul DeLong, doing business as DeLong Bros., Bankrupt No. 4060. The final meeting of creditors in this matter has been called for June 12. The trustee's final report will be approved at such meeting. There probably will be a first and final dividend for creditors.

In the matter of Leonard Joldersma and John Joldersma, doing business as Joldersma's Electrical Appliances, Bankrupt No. 4468, the first meeting of creditors was held May 6. The bankrupts were present in person and represented by attorney Hugh E. Lillie. Claims were proved and allowed. The bankrupt was sworn and examined, by examination of the partners, without a reporter. Fred G. Timmer, of Grand Rapids, was appointed trustee, and his bond placed at \$500. The first meeting then adjourned without date.

May 26. We have to-day received the schedules, reference and adjudication in the matter of Martin Van Dyke, Bankrupt No. 4513. The bankrupt is a resident of Grand Rapids, and his occupation is that of a laborer. The schedule shows assets of \$700 of which \$600 is claimed as exempt, with liabilities of \$786. The court written for funds and upon receipt of same the first meeting of creditors will be called.

May 25. We have to-day received the schedules, reference and adjudication in the matter of Henry Predum, Jr., Bankrupt No. 4511. The bankrupt is a resident of Plainwell, and his occupation is that of a factory worker. The schedule shows assets of \$465 of which the full amount is claimed as exempt, with liabilities of \$1,570. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

May 25. We have to-day received the schedules, reference and adjudication in the matter of Clara P. Earl, individually and doing business as LaMode Millinery, Bankrupt No. 4512. The bankrupt is a resident of Manistee, and her occupation is that of a milliner. The schedule shows assets of \$2,854.65 of which \$850 is claimed as exempt, with liabilities of \$2,985.53. The first meeting of creditors will be called very shortly and note of same made herein. The list of creditors of said bankrupt is as follows:

Marie Fredricksen, Manistee	\$ 18.00
Astor & Kramer Dress Co., Phila.	218.00
Brash Hat Co., Chicago	65.00
Gabel, Inc., Chicago	135.00
Gage Bros. & Co., Chicago	352.75
Korach Co., Cleveland	150.00
Morris Mann & Ralphy, Chicago	100.00
Metropolis Costume Co., Philadel.	150.00
Charles H. Gerham, Cleveland	1,523.72
A. J. Scott & Co., Cleveland	100.00
A. W. Wiedoeft, Cleveland	150.00
Baker-Molisp Co., Dallas, Texas	10.81

Richmond Garment Co., Kalamazoo 4.75
Consumers Power Co., Manistee -- 7.50

Canned Food Output Approaching Billion Dollars.

Intermittent periods of overproduction and underproduction in the canned food industries are the problems at which is aimed a quarterly survey of canned food stocks, just undertaken by the Department of Commerce at the request of producers and distributors of these products.

The results of the survey are expected to be of value to the public as well as to canners, wholesalers and retailers, through helping to iron out the unevenness of canned food production, and through helping to avoid scarcities, surpluses and radical fluctuations.

The value of the production of canned fruits and vegetables has increased from \$429,000,000 in 1929 to \$696,000,000 in 1930. The total annual value of all canned and preserved foods, including milk, meat and fish, is shown to be approaching \$1,000,000,000.

Every three months, according to the plans agreed upon by representatives of the Department of Commerce and representatives of trade groups in this industry, the Foodstuffs Division of the Bureau of Foreign and Domestic commerce will collect from canners, wholesalers, and chain store systems figures on the stocks in their hands of canned corn, peas, tomatoes, green beans, wax beans, peaches, pineapples and salmon.

As soon as possible after the receipt of reports from the co-operating business houses, the Foodstuffs Division is to make public a summary of the returns. The summary is to show the total stocks of the items listed, with the percentage of change from the preceding report. The first survey is to be made as of July 1 this year, and quarterly thereafter.

Basing its statement on experience gained in past surveys of the same general character, the Foodstuffs Division emphasizes that the success of this new undertaking will depend entirely upon the co-operation received from the reporting firms in reporting the necessary facts regularly and as soon as possible after the receipt of the questionnaires.

The organizations that requested this survey include the National Canners Association, National Wholesale Grocers Association, American Wholesale Grocers Association, and National Chain Store Association.

It is expected by the Foodstuffs Division that reports will be furnished also by business organizations that may not be members of any of these associations.

It is a prime socialist belief that the benefits of wealth are confined to the owner; orthodox political economy teaches that all wealth productively employed is social wealth and that the benefits are inevitably distributed. In brief, economic conditions determine the distribution and use of the capital without much regard to where it may be owned, and the free play of economic forces may be expected to maintain the financial equilibrium of the world.

Advocacy of Fire Prevention and Fire Protection.

(Continued from page 15)

in the fire waste and at the same time lessen their insurance costs.

The records of the Boston Manufacturers Mutual Fire Insurance Company show that by vote of its directors, in 1858, among other requirements were laid down the following specifications for a cotton or woolen mill, to be insured at its lowest rate:

Building to be brick or stone with solid walls.

Roof covered with metal or slate. Floors, plank with boards on top, (the slow-burning type).

Stairways in one or more projections of brick or stone.

No openings in the floors from room to room (a great hazard in any plant).

Elevators in the porch, or if inside to be closed by self-closing latch.

Force pumps and pipes from reservoir, hydrants.

Fixed ladders and platforms at each story.

Casks of water and pails at each story.

Boiler room outside of mill.

Picker room outside of mill and connected by passageway of brick with fire doors. Room to have perforated pipe sprinklers with proper supply. Good watchmen's clocks and half hourly records by watchmen.

Waste and dirt to be all removed from mill before shutting down each day, and mill to be kept in good order at all times.

Building not to be near enough to any other to be endangered thereby.

Add to the above the requirement for automatic sprinklers, which were developed many years later, and the value of which was immediately recognized, and we have what is to-day the foundation, as it was then, of good fire protection. Details have of course been perfected since that time, but I mention it all so that credit may be given to textile manufacturers for starting a movement which has spread throughout the country, not only mercantile establishments warehouses, schools, hospitals, in public buildings of all kinds, hotels and even parts of dwelling houses. In fact, the extension of automatic sprinkler equipment, and its value in all classes of property where there is combustible material, either in contents or construction, is to-day recognized as being of inestimable benefit.

The work in advocacy of these principles must still go on, and it should not be allowed to lag. More should be done in the future even, than in the past, and in this I believe the Chambers of Commerce have opportunity for serving the public well and in an even more constructive manner than any other organization because of their intimate contact with the business men and communities generally.

L. H. Kunhardt.

Penalty For Slow Pay Solves Credit Problem.

(Continued from page 21)

plan. Mr. Williams states that for the past five years he has had no credit losses through credit granting. He admits several uncollectable accounts, however. But the book-keeping charges collected each year are found to more than offset these uncollectable accounts.

Finally, Mr. Williams sums up the advantages of his plan. "It stimulates

prompt payment without ill will. Customers readily recognize the fairness of the charge when it is explained. Because five per cent. of the average monthly account is of sufficient size to be worth considering they make an extra effort to pay promptly and in full to escape the penalty. Benefits in added efficiency of the accounting department and the easing of the financial burden more than make up any loss of patronage through objection to the charge.

"The charge is not made as interest. It is a penalty for non-payment by a pre-arranged date. It is a service charge agreed upon between buyer and seller. As we absolutely refuse to extend credit to chronic slow payers, even though they are willing to pay the charge, we demonstrate that it is not our purpose to extort additional money through its use. Repeated failures to remit promptly by the tenth are often remedied by changing the customer's billing date to the fifteenth. If the customer does not demonstrate his ability to pay promptly and in full then, the account is closed and further credit refused."

Statements are mailed promptly on the first or fifteenth as the agreement may demand. Each statement is conspicuously rubber stamped as follows: If paid before the 10th of month book-keeping charge deducted.

C. B. Service.

Private Brands Too Heavy a Load.

(Continued from page 20)

taking examination of the inside of the packages. To take the say so of the seller is ridiculous.

Suppose he takes on White Rose tea, well established in his district, backed by one of the strongest houses in the land, an item of unquestioned merit and already well known. Or let it be an item out of the Royal Scarlet or Sunbeam line. Then he has something. To that he can gradually add other items. In Chicago the lines might be Monarch, Richelieu, Batavia or Savoy. In San Francisco, Trupak or S. & W. and so on over the continent. These are but samples. The point is they are all high grade, reliable goods—not just chance stuff such as he now handles.

All this can come about later on. To-day there is no question whatever that he is in no position to push anybody's private brands, least of all what to me looks like a line of sub-standard merchandise.

Let him also realize that "Specials" and premiums never built anybody's business. The fact that the packer of Oompah coffee says it "will keep you happy," in quotation marks, means nothing; or that in relation to his Hotel Peas "Class will tell." It may be third class, you know. For I notice that not a catch phrase in his circular gives even a hint of real description of the goods. And mere prices mean nothing without a hint of character. That's my prescription.

Paul Findlay.

If wrinkles must be written upon our brows, let them not be written upon the heart. The spirit should never grow old.

Late Business News From Indiana.

Edinburgh—Nathan Coffman, owner of the Edinburgh Department Store here, died recently. Mr. Coffman also conducted the Gold Mine Store in Seymour.

Hammond—The S. G. Taylor Chain Co. will start their fifty-ninth year in business during the month of June. The company remains under the active control and direction of the family of its founder, S. G. Taylor. S. G. Taylor, Jr., has been active head for more than thirty-five years, and his son, E. Winthrop Taylor, vice-president, is the youngest member of the family in the business at this time.

Indianapolis—Closing out of the stock of F. Dick's Son & Co., Huntington clothier, was begun Friday. The store was founded in 1854 by Frederick Dick, as a tailor shop. About 50 years ago the firm, by that time F. Dick & Sons, moved to the present location at 312 North Jefferson street. Changes in methods of retailing men's clothing have made the carrying of heavy stocks burdensome, it was said. This is the main reason offered for the closing out which is expected to cover a considerable period. While Fred Dick, manager, has formed no plans, he has several things in view, it was said. To speed up the sale most of the stock has been moved to the main floor and the sales staff increased. The store will be closed.

Recent Business News From Ohio.

Cincinnati—Jacob Rouda, 58, merchant tailor, committed suicide this week by shooting himself in the head. He was said to have been despondent over his health.

Ravenna—An involuntary petition in bankruptcy has been filed in the U. S. District Court at Cleveland against Freda Plotkin, men's wear, by Attorney S. L. Kramer, representing Sol Wahl, \$443; Aetna Shirt Co., \$89, and Authracite Overall Co., \$119. Assets are more than \$500 and liabilities are more than \$1,000.

Alliance—Attorney Earl D. Blair

was appointed assignee for the New York Store Co., when an assignment was made in Probate Court at Canton last Friday. The store has been closed for appraisal and inventory and will be opened in a short time for the sale of the stock of merchandise. Attorney Blair is in complete charge of the stock.

"The rapture of pursuit" is the real joy of labor.

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.

Wanted to Buy—One 6 or 8 foot counter display refrigerator, electric or ice. V. Thomsen Estate, Gowen, Mich. 420

For Sale—On M 82, grocery, hardware, drugs, gas station, including building and house, \$5,500, part cash. J. E. Bennett, Ferry Mich. 421

FOR SALE—Complete set of golden oak clothing, ready-to-wear, and millinery fixtures; tables and floor cases; carpets; racks; office furniture; window fixtures; etc. Will sell all or any part. Originally cost \$11,000. No reasonable offer refused. Kahnweiler's, 342 Summit Street, Toledo, Ohio. 422

FOR SALE—HABERDASHERY SHOP—FULLY equipped with beautiful fixtures, located in Hotel Vincent, the leading and most successful hotel of Benton Harbor, Mich. Address D. J. O'Connor, Managing Director of hotel. 423

FOR SALE—Going meat market, fixtures and building. Cash deal, only \$6,500. Bargain at that price. Reply 815 Pine Ave., Muskegon, Mich. 418

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 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. Adrounie, 309 West Court St., Hastings, Mich. Telephone 2624. 413

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RECEIVER'S SALE FACTORY BUILDING AND MACHINERY

of the

STRAUB CANDY COMPANY, INC.

Traverse City, Michigan

will be sold at

PUBLIC SALE

on June 18, 1931, at 2 o'clock p. m. Central Standard Time

Sale to be held on the premises

FRED D. VOS, Receiver

Late News From Grand Rapids Council.

The regular June meeting will be held in Temple of Loyal Order of Moose the evening of June 6, at 8 p. m., after we return from the convention at Owosso. This meeting will be an important one. Several things which will affect council affairs will have our attention before taking a vacation during July and August. We also have the promise of two candidates and we desire to give them a real initiation. The attendance of a large number of members is desired and will be much appreciated by the officers in charge of the ritualistic work.

Our old friend and Past Counselor, A. G. Kaser (known to all of us as Gus), has formed a partnership with Tunis Johnson, who has made Van Dam a famous cigar, to distribute the J. D. Rhodes Safety Razor throughout the United States. The razor is manufactured at Kalamazoo and has proven a very popular one wherever tried. Grand Rapids Council wishes them complete success.

Mr. and Mrs. Walter E. Lypps and daughter, Marian, spent Decoration day and Sunday following with friends in Detroit, and Windsor, Canada.

Alva Cruzen, of 704 Lovett avenue, who has been ill since last December, has made rapid strides toward recovery; has nearly everything but the old punch and he hopes to have that soon. His old-time friends and customers in Northern Michigan will be mighty glad to greet him again and we hope for a quick and complete recovery.

Dan M. Viergever (Dapper Dan), who was Senior Counselor four years ago, was in Grand Rapids last week, taking an examination at Grand Rapids clinic. He is located in Traverse City as factory representative of the Oldsmobile Co. at Lansing. Dan has made an outstanding record in the distribution of their cars in his territory. All his former co-workers in Council affairs will be very glad to learn of his success.

Mr. and Mrs. L. V. Pilkington spent the recent holiday season, May 30-31, at Bear Lake. Brother Pilkington took a professional trout fisherman with him to assure success of a fishing venture. You all know "Verne" is noted for modesty, among several other things which give him prominence, and he reports, "We had a fair catch" and then adds in a whisper, "What those da—mosquitos did to us was a plenty." While in the North they had occasion to note that many cottages were occupied by tenants from Ohio and Illinois and the business men in that section are expecting a very good year.

John H. Reitberg, who formerly was quite active in Council No. 131, has run into a lot of hard luck in the form of illness. For some time he was in the hospital in St. Paul, Minn., but is now at home at 79 Kirtland street, where he is slowly recovering. He will be very glad to see any of the boys who may call on his for a brief visit.

The Wandering Scribe drove to Chicago last Friday afternoon with his family and to Mooseheart, Ill., on Saturday and returned to Grand Rapids

on Sunday. Nothing unusual or spectacular about the trip, but he is glad to report that in driving that number of miles he did not see a single instance of careless or reckless driving. It is so unusual that it deserves mention, and it would not be wholly wrong if it was placed in capital letters. We are inclined to believe the people are becoming self-educated as to safety on the highways, notwithstanding the gruesome report in the last issue of the Sample Case, which is reviewed later in this column.

Miss Dorothy Borden, daughter of Past Counselor, Arthur N. Borden, was married last Saturday morning to Paul Potter, son of Mr. and Mrs. H. M. Potter, of Millville. Rev. James Hailwood officiated and the happy couple left for a honeymoon trip to Niagara Falls and other points of interest through the East. They will be at home to their friends on College avenue after June 15. The entire membership of No. 131 joint in best wishes for the health and happiness of Mr. and Mrs. Potter.

It is not often that in an accident the good luck one has, can or does overbalance the bad luck incident to the accident. But this seems to be true in regard to Allen F. Rockwell and wife, who were the victims of a rather careless driver or defective steering device in the machine which struck the car of Brother Rockwell at right angles. The unfortunate driver and his lady friend were badly cut with broken glass, but in true "Good Samaritan" manner, Mr. and Mrs. Rockwell took them to their home and administered first aid. Allen had to borrow the car of Mrs. Rockwell to work his territory this week, while his machine is undergoing repairs. The other car was completely demolished. The accident occurred at the corner of Wealthy and Giddings last Saturday evening. We are happy to report that, aside from the shock of an unexpected collision, Mr. and Mrs. Rockwell suffered no injury.

This column was to have been prepared by the Secretary-Treasurer of Grand Rapids Council, and we feel we are only "pinch-hitting" for him. He felt the call or the urge to go to Canada just prior to the convention at Owosso. Knowing him as I do and the attention he gives to details and to everything being correct and in good form, it is my firm belief that he went to Canada after a Canadian flag to be display in the convention hall during the sessions of the Grand Council. There should not be much trouble in passing a customs officer with a flag, if it was carefully explained to him, the purpose of a Canadian flag on this side of the river.

Considerable rivalry has developed among some of the subordinate councils of Michigan in securing the convention for the year 1932. It is quite an honor and involves much hard work for a few, but it is well worth it. The Grand Rapids delegation is attending the convention uninstructed as to whom they will support. It is my opinion (as an individual) that they will support the council that will pledge themselves to have their program prepared and in

the hands of the secretaries of the subordinate councils that it may be read at the April meetings throughout the State. Then preparations can be made to fit any reasonable program, without undue haste and uncertainty. Grand Rapids Council could have put on a very creditable parade by themselves, if necessary. We had hoped to arouse the jealousy of other councils by the magnificent appearance we would have made with our immaculate drill team in their highly colored uniforms, shimmering in the sunshine of early June, leading No. 131, followed by our graceful and beautiful ladies of the Ladies Auxiliary, and about 150 stalwart members, marching with precision and athletic tread. I ask you, would you not have come many miles to see a parade like this one? This would have been our contribution, but we were unable to learn if there would be a parade until within a few days preceding the convention.

I hope you have all read the Sample Case for the past two months. We are unable to dismiss from memory the terrible toll the automobile is taking in this country and the inroads it is making upon our membership and, incidentally, upon the indemnity funds. Think of the startling facts. Nearly 100 death claims paid last year, and almost 3,000 claims for injury, due directly to the automobile. What will we do about it? I do not know, but I would like to see every member in the domain of Michigan wear the U. C. T. pennant on his windshield and rear window of his machine, and to have the U. C. T. pennant stand for careful, sane and considerate driving at all times and under all circumstances. The general public and the press would soon come to recognize that the members of United Commercial Travelers of America could always be relied upon for an unconscious demonstration of sanity, poise and good sense in driving and help reduce the terrible toll of the automobile. Brothers, we are told reliably that, "A little leaven leaveneth the whole lump." Perhaps that means if we individually will drive safely, all of us, by our example we may create an influence which will demand that others drive as well, and we will have an active part in reducing the slaughter and maiming of human individuals, which has become all too common in this country. Let us consecrate ourselves to the task before us and regard it as our fraternal duty.

We hope that a large majority of the members of the United Commercial Travelers of America read the Michigan Tradesman regularly. That is, those located in the domain of Michigan. The Michigan Tradesman, edited and published by E. A. Stowe, has been fighting a valiant fight for the individual in business, for good business ethics and for the traveling salesman for nearly fifty years. I am very safe in stating that no other trade paper, magazine or publication of any kind carries the value for the commercial man that is carried by the Michigan Tradesman. Its columns are always open to our order and I urge you to read it regularly and to re-read part of it, that you may get the greatest

help possible, in a brief time and at a cost so small it cannot be considered. The Wandering Scribe.

Gabby Gleanings From Grand Rapids.

Federal Judge Byers, in the U. S. District Court at Brooklyn, has authorized the sale of the assets of the Ficks-Reed Co., manufacturer of reed furniture, with plants in Long Island City and Cincinnati, and showrooms at 196 Lexington avenue, New York, and in Grand Rapids, to Louis P. Ficks, of the company, for \$47,500. The offer was arrived at after a thorough study of the situation by members of the committee, headed by William C. Wolf, secretary of the Allied Board of Trade, meeting with John C. Grier, equity receiver, his counsel, Eugene V. King, and Monroe & Byrne, counsel for a member of the company. Messrs. Wolf, Grier, King and Ficks were present in court, as was Mr. Waterman, of Monroe & Byrne. The \$47,500 offer is payable \$27,500 in cash and the balance in interest-bearing notes extending over a period of eighteen months, payable as follows: \$5,000 on Nov. 15, 1931; \$2,000 on Feb. 15; \$2,000 May 15; \$3,500 Aug. 15; and \$7,500 Nov. 15, 1932.

L. W. Walsh has come home. He has relinquished his position in Detroit and has again taken up his abode in Grand Rapids to engage in the wholesale brokerage business at 435 South Tonia avenue. Mr. Walsh was born in Lowell, Nov. 23, 1882. Both father and mother were of Irish descent. He graduated from the high school of Lowell on the literary course and spent two years behind the counter for Charley McCarty, who was then one of the leading grocers of Lowell. He then came to Grand Rapids and entered the employ of the Lemon & Wheeler Co. as office boy. He was soon promoted to the position of assistant buyer and later to that of buyer. After devoting nearly ten years to the interest of that house, he retired Dec. 31, 1912. The next morning he entered the employ of Wm. H. Edgar & Son, of Detroit, as manager of their Grand Rapids branch. Oct. 1, 1924, he was called into the main office at Detroit to take the position of wholesale sales manager, which he held until May 31 of this year. Mr. Walsh was married Nov. 23, 1911, to Miss Lina Bostwick, of Grand Rapids. They have three children—a boy of 17 who graduates this year from the Northwestern high school, Detroit, and daughters 14 and 11 years old, respectively. Mr. Walsh has no fraternal relations. His hobbies are his family and base ball. He attributes his success to being honest with himself, his family and his customers, and hard work. He starts in with a sugar account of large dimensions and will add other accounts as the opportunity to make desirable connections is presented.

Carl F. Anderson, of Omena, has put in his summer resort store at Northport Point, as usual. Lee & Cady furnished the stock.

It is surprising how ignorant girls can be at times. They all know what a kiss means but they always insist on having it repeated.