

# MICHIGAN TRADESMAN

PUBLISHED WEEKLY TRADESMAN COMPANY, PUBLISHERS EST. 1883

Forty-ninth Year

GRAND RAPIDS, WEDNESDAY, OCTOBER 21, 1931

Number 2509

## THE FIRST AUTUMN.

Where God had walked  
The golden-rod  
Sprang like fire  
From the burning sod.

The purple asters  
When He spoke  
Rose up beautifully  
Like smoke.

And shouting glory  
To the sky  
The maple trees  
Where He passed by.

But when God blessed  
The last bright hill  
The holy world  
Grew white and still.  
Marshall Schacht.

## LAWRENCE PACKING COMPANY

CANNERS OF

Michigan Asparagus, Berries and Cherries

"EQUAL TO THE BEST AND BETTER THAN THE REST"

LAWRENCE, MICH.

### MICHIGAN HOUSEWIFE APPRECIATES MICHIGAN ASPARAGUS

Bay City, Michigan  
Oct. 15, 1931

Lawrence Packing Co.  
Lawrence, Michigan

Gentlemen:

I am enclosing a wrapper from a can of Home Style Cut Green Asparagus Tips which you put up.

I cannot commence to tell you how much we enjoyed this healthful article, and how much we are disappointed at not being able to buy any more.

Our grocer says he cannot get it. Will you kindly name us your wholesaler or jobber in our city or Saginaw, Michigan. Thanking you, I am

Yours very truly,

Mrs. Raymond L. Campbell  
600 S. Farragut St.  
Bay City, Michigan.

## *There's Profit in that word...FRESH*

Customers demand **fresh** as well as **quality** foods. And grocers who can supply this combination can't help but profit, because they serve satisfied customers—daily purchasers.

CHASE & SANBORN'S DATED COFFEE represents one of the most profitable items because it is always fresh and always high quality. The date on the can proves its freshness. The reputation of over 65 years proves its quality. And great advertising campaigns continually create desire for this fine coffee.

Push it! Capitalize on its freshness and quality.

The result will be bigger profits!



## CHASE & SANBORN'S Dated COFFEE

A Product of STANDARD BRANDS INCORPORATED

# Home Baker Flour

The list of Merchants who  
are selling Home Baker Flour  
is constantly growing.

There is always a cause for  
every effect.

Extremely high quality

Priced very low

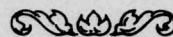
Every sack guaranteed

Made to our own formulae

Sold only by Independent  
Retailers.

That is the story of Home  
Baker Flour.

An asset to any dealer.



# LEE & CADY



# MICHIGAN TRADESMAN

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## 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.

### SOME TRENDS IN TRADE.

#### Sidelights on the General Business Situation.

The President's plan to stabilize bank credits has attracted more attention than was generally anticipated here. It is typical of other plans to follow, which will be founded on sound, economic principles. Regardless of persistent rumors, there is no hope of any fantastic scheme or panacea to start another stock boom or to bring about a quick revival of business.

Within a few days the President is expected to announce a plan to improve the situation of railroad bonds, and it is known that he is considering plans for the relief of other industries, to supplement the financial program. It is also expected that out of the various committee reports on National housing conditions a greatly improved method of financing home building will be forthcoming. The complete program of the Administration will consider the basic economic factors of credit, financing, production and distribution.

Redistribution of our topheavy gold store has been going on at a rapid rate ever since Great Britain suspended specie payments, half a billion dollars' worth having gone out in the three subsequent weeks. But as France, which has more than it can use, is getting most of it, the probable effect of the outflow on world business is obscure.

Average commodity prices were unchanged last week, the Irving Fisher index number remaining at 68.1, where it stood the week before. In Great Britain the slow rise which began with depreciation of the pound continued, the Crump index number advancing to 64.8 compared with 64.2 the week before and 60.5 three weeks ago.

Although U. S. Steel forward orders fell to a new low point in September, contrary to early expectations of some revival in that month, continued enquiries from the railroads and automo-

bile industry have stimulated a confident feeling among steel producers. Gains are looked for in the current month.

Savings to the amount of \$107,000,000 are held by 82,061 housewives in the Bowery Savings Bank, New York. If housewives generally are equally prudent and well off, reserve buying power among those who do most of our spending in retail stores must still be very large. This is a pretty good back log against the time when we are all busy again.

The asked-for 15 per cent. increase in railroad rates would cost the average American family \$3.06 a year, or less than one cent a day, according to an analysis put out by the Chesapeake & Ohio Railroad. The average family's chewing gum bill, it is further pointed out, takes 87 cents more than that.

Comment of department store men throughout the country indicates a widespread agreement with the New York Better Business Bureau's criticism of the recent tendency among New York department stores to advertise price cuts in derogation of competitors.

The chain store investigation by the Federal Trade Commission under the Brookhart resolution is nearing completion and, if nothing unforeseen happens, will be ready for Congress in December.

The Indiana chain store tax case has become the precedent for all other states which desire to tax chain organizations, because of the refusal of the U. S. Supreme Court to rehear the case. This final decision by the Court lets the bars down on the question of discrimination. The Court in its decision also recognized as consistent the difference between independent and chain merchandising, not only in ownership, but also in organization, management and type of business transacted.

Further chain decisions will follow after scheduled hearings before the Supreme Court. The A. & P. Tea Co. has questioned the validity of a North Carolina law which levies a tax of \$50 for each store in excess of one operated in the State. And in the case of the Penney Stores, Inc., a statute of Mississippi is questioned. This statute provides that the rate of wholesale tax shall be doubled in the case of an operator of more than five stores.

Truth in advertising received a blow when the Supreme Court refused to modify its judgment in the so-called Raladam case, in which it was held that the Federal Trade Commission does not have the authority, in the absence of unfair competition, to prohibit the advertising and selling of products considered not to be in the public in-

terest. On May 25 last the Supreme Court held in this case that the Commission was without jurisdiction to enforce an order requiring the Raladam Co. to cease and desist from advertising its product, Marmola Prescription Tablets, offered as a remedy for obesity. The final confirming of this decision will curtail the Commission's campaign against false and fraudulent advertising, for in each case it will have to show that such advertising is an injury to competitors.

Advertising of New York department stores has been followed for more than a year by the Federal Trade Commission, and soon the investigation will result in the calling of a trade practice conference in New York City. The purpose will be to arrive at a group of legal and ethical rules which will, in the future, eliminate many of the price comparisons and criticisms of competitors that have prevailed in the advertising of New York department stores for some time.

The merchandising of government publications, urged for years by business men, now has an authoritative champion in Congressman Sol Bloom, who is working out a plan that will give information on the subject the widest possible circulation. Recently he informed this bureau that he considers such a plan to be most necessary, and that he would do everything he could to put it into execution. "As it is," he said, "numbers of very valuable books and reports are printed and stocked away. A few copies get into circulation, where many thousands should be circulated. The reason is that the Government has no means of merchandising. My idea is to formulate a definite plan of distribution, so that information regarding all Government publications can be sent to all of the people of the country who will benefit."

An experience in merchandising aroused Mr. Bloom's interest in the subject several years ago. When the Government published the "Federal Code" Mr. Bloom thought the volume would be of interest to the lawyers of New York. He sent a letter describing the volume to all of the lawyers in the city, and the return was so large that he had to phone the Superintendent of Documents to send two men to handle the business. Without his simple plan the lawyers of Manhattan bought about a score of the "Federal Code"; after they were properly advised they bought several thousand copies. Mr. Bloom mentioned another book, "The Formation of the Union," which sells at cost for \$2.85 a copy. "This is one of the most valuable books ever printed by any Government," he said, "and although it had a very limited sale, it should be in every school and library

in the land. It would be—if it were properly merchandised."

The bicentennial Nation-wide celebration continues to attract the attention of manufacturers. Department stores in every city are now co-operating, and already the influence on manufactured articles of many kinds has been noted. The Bicentennial Commission, Washington building, has published a special booklet on this phase of the organization work, copies of which interested manufacturers can procure on request.

Commercial broadcasting abroad is being studied by the Department of Commerce and a recent report, "Broadcast Advertising in Latin America," answers almost every conceivable question regarding the medium in the territory covered. Briefly, the report presents a country-by-country outline, which is intended to sketch the status of commercial broadcasting as late as June, 1931, in the Western hemisphere outside of the United States and Canada. Similar reviews, covering the most important commercial countries of the remainder of the world, will be made available shortly.

#### Novelty Jewelry Reorders Good.

Following the active retail trade at the start of the week, a liberal volume of reorders on novelty jewelry reached manufacturers. The demand covers gold and silver finish jewelry and aluminum types. In one quarter the demand for plain gold finish types is said to be particularly heavy, inasmuch as this finish harmonizes with the strong color trend toward black, brown and green. The call for reproductions of antique styles continues good, although some firms have dropped the Eugenie or Second Empire designations on the ground they have been overdone.

#### Tentative Homeware Orders Given.

Retailers, shopping through the homewares markets this week, placed tentative orders for large quantities of merchandise to be shipped Nov. 1. These orders, however, were not "firm" but must await confirmation. So far as actual sales were concerned the wholesale markets are less active this week than last. There was some call for chinaware in the cheaper retail ranges and a moderate demand for silver plated hollow ware, but in other lines sales are disappointing.

#### Seven New Readers of the Tradesman.

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

Paul Tank, Rogers City.  
W. G. Davis, Homer.  
R. W. Bulkeley, City.  
John Etzel, Harbor Beach.  
W. E. Chapman, City.  
Nelson E. Pettibone, Howell.  
W. A. Branam, Baldwin.



## DETROIT DOINGS.

## Late Business News From Michigan's Metropolis.

An ordinance requiring all establishments that sell food to live up to requirements of the Department of Health, and to conduct their business in buildings conforming to the Building Code, has been adopted by the city council of Detroit. The measure also brings within one \$5 annual fee the licensing expense for selling all kinds of food, which is calculated to be an advantage to hundreds of small grocers, who now are forced to pay a number of separate license fees for selling milk, cigarettes, soft drinks and other goods. The ordinance does not include restaurants or meat markets which are covered by the terms of other ordinances, nor hucksters' wagons nor markets now operated by the city. It does require open-air markets to carry on their business in "a building meeting the requirements of the building code." Broad powers to inspect and require cleanliness in all food-selling establishments are placed in the hands of the Department of Health by the ordinance.

More than 1,000 retailers from all parts of Michigan, Ohio and Indiana are the guests of Buhl Sons Co. all during this week. They are here to attend one of the most comprehensive and colorful exhibitions of hardware ever to be staged in this city. The big Buhl store has been beautifully decorated for the occasion and every known article of hardware has been placed on exhibition. The store is to be open until midnight every evening during the week. Refreshments and entertainment of a high order are on the program.

The American Woolen Co., long recognized as one of the largest companies of its kind in the world, has opened a Detroit branch office at 7-244 General Motors building it is announced by Lionel J. Noah, president. The company, with assets of \$110,000,000 and forty-seven mills with 10,000 looms has been engaged recently in selling broadcloth, Bedford cords and other types of flat automobile fabric to the automotive industry. The office is in charge of E. C. Kavanagh, representing the president. Associated with him is Emler H. Heck, widely known among motor car manufacturers, having served as purchasing executive for several leading companies. A highly trained staff of technical experts and direct factory representatives will also be maintained in Detroit.

Harold W. Bervig, secretary of the Michigan Retail Hardware Association, has announced that convention dates have been changed from Feb. 2-5 inclusive to Feb. 9-12, 1932, inclusive. This change was made to avoid conflict with the Wisconsin convention.

Regner Graef & Co., local retail men's furnishings chain stores with headquarters at 2521 Woodward avenue, and ten other stores in this city have failed. Nominal assets given as \$111,513 include real estate, \$23,000; cash on hand, \$500; bills and notes, \$1,000, and stock in trade, \$81,743, while

liabilities listed at \$57,506 include secured claims, \$6,000, and unsecured claims, \$51,506, in schedules filed in the U. S. District Court here.

Assets are given as \$623 and liabilities, \$17,231 in schedules filed by Louis D'Agostino, merchant tailor, in voluntary bankruptcy.

The National Automobile Show has become something concrete and definite with the automotive industry since the drawing for exhibit space, and that fact is having its important influence upon executive thinking. At any rate, there is a new note of optimism and a marked acceleration of activity which looks toward January and the New York show.

With the future dominating Detroit's thinking to the extent it now is, it is natural that reports of various plans begin to fill the atmosphere. One of the most compelling at the moment concerns the introduction of a steam-driven passenger car next year. Many are of the opinion that the novelty of steam propulsion would assure the car of a large public interest, particularly from the standpoint of what modern engineering could do to advance a principle which had so many advantages in the early days.

Sponsorship of the new six-cylinder car to be made by a company headed by George M. Graham now is assumed to be provided by an established manufacturer. The car is going to be exhibited in the New York show.

Detroit found data of genuine interest in the comparison of motor truck and freight car capacity in the current bulletin of Colonel Leonard P. Ayres, the Cleveland Trust Company's business analyst. Colonel Ayres's figures show that the total capacity of motor trucks is less than one-twentieth that of the Nation's freight cars and that the total business they obtain probably is about one-thirtieth. The figures tend to sustain the point of the automobile industry that highway transport is less of a menace to rail business than the railroads have been willing to believe. At least, that is the sentiment in Detroit.

Among the details of new cars which have come back from the Paris salon several have proved especially interesting to motor company executives here. The new small cars designed to compete with American products have been studied in detail. So has the Mercedes-Benz with all four wheels independently sprung. That kind of springing is the subject of close investigation in several laboratories in America.

Robert H. Crooker, just appointed advertising manager of Chevrolet, is well known in the automobile industry. Crooker's elevation to the post vacated by R. K. White recalls that he was the first advertising manager to handle a million-dollar appropriation. That was when he was associated with the old Chalmers Motor Car Co.

It is much more important to be something interesting and admirable than to have everything in sight. To be or not to be, that is the real question.

## ONE OF THE OLD GUARD.

## L. A. Sears, President Warrensburg Canning Co.

L. A. Sears ("Lon," as he is affectionately known by his countless friends and associates) President of the Warrensburg Canning Co., a Vice-President of W. R. Roach & Co., and one of the Old Guard, has been a pioneer, a staunch leader, a constant shining light in the canning industry for half a century.

"Lon" first saw the light of day in 1860, in the sunny State of Kansas. Reared on his father's farm near Lawrence, it was about 1875 that his father started the industry of drying sweet corn. "Lon" made a full-fledged hand on the farm during the growing, harvesting and drying of the sweet corn. In the handling—up to the point where it was placed on the dryer—the process was similar to our present methods, up to the point of husking. In those days the work of husking and cutting the corn off the cob was all done by hand.

In 1880 "Lon's" father sold out his farm and drying business and joined with his brother at Circleville, Ohio, where they were drying corn in a large way and also doing some canning. "Lon" spent one season at Circleville in the cannery. That Fall the company decided to build a factory at Three Rivers, Michigan, and the following Spring "Lon" was sent to Three Rivers, with the instructions to build and to operate a corn canning factory. He remained there nine years as plant manager. He introduced and established the "Sugar Loaf," and associated brands and labels among the grocery trade and their customers.

About this time Mr. Sears married Miss Inez Taber, who is a very charming wife and mother.

In the Spring of 1901 his company decided to build a plant at Pentwater, Michigan, and again "Lon" was called upon to build, equip and operate the cannery. For several years he had personal charge of the operations at this point which were most successful under his directing hand.

In 1906 the Sears-Nichols Co. merged into a corporation and "Lon" Sears' guiding hand shaped the early policies of this very well-managed organization, until 1915, when he severed his relations with the Sears-Nichols Co. and joined with the writer in taking over the Warrensburg Canning Co., and at the same time becoming associated with the W. R. Roach & Co., with headquarters at Hart, Michigan. He still is a Vice-President and director of the W. R. Roach & Co.

Mr. Sears was the third President of the National Canners' Association. He was one of the founders and has served in almost every office of both the National and State associations, and has constantly served the N. C. A. on its important committees. He believes, preaches and practices the faith of team-work within the industry.

"Lon" and I have labored, planned, struggled and played together before he went to Pentwater. We have worked in double harness, both in our personal and company affairs and in the Association's work. We have pulled together when the going was not so

smooth and we have pulled in unison when the road seemed easier.

"Lon" is a broad-gauged, tireless and fearless worker—a loyal friend and business associate. The canning industry as a whole needs more men of his caliber—the vision to see—the will to do—and the capacity and perseverance to carry on.—W. R. Roach in Canning Age.

## Items From the Cloverland of Michigan.

Sault Ste. Marie, Oct. 20—There is great rejoicing now that the detour coming into the Sault is no longer necessary. The contractors have finished the center of the cement on U S 2, so that the cars can now get through without the detour. We are also promised that within the next ten days the M 28 meeting U S 2 on the Ashmun street hill will be opened, so that we will have all good cement roads going out of the Sault. While the construction was somewhat of a handicap during the tourist season, we will now appreciate the good roads more than ever and will look forward to the increase in our tourist business for next season.

Walter Fletcher, for the past ten years one of our popular hardware merchants on the South side, has sold out to Ted Steffens, the well-known traveling salesman, who has taken over the business. Ted, as his many friends all know him, needs no introduction to the public, having traveled throughout Cloverland for the past fifteen years representing the National Grocer Co. until the National was taken over by the Soo Wholesale Grocers. He made many friends with the merchants and their customers. Ted for the past year has been selling automobiles, but when Mr. Fletcher offered to retire from the hardware business, the opportunity was embraced and he will continue the well established business which has been a success all these years.

Mr. and Mrs. Carl Stauffer, of Muskegon, are visiting Mr. and Mrs. Fred Shaw at their summer cottage at Birch Point.

Most fellows' idea of a square deal is to hold all the trumps.

The first trout of the trolling season was taken at Mackinac Island last week by Captain Ed. Couchols, with Orville Stejele at the oars.

Arthur Marriott, for many years manager of the Park Hotel, also the New Murray Hill Hotel, has moved into his new residence on Cedar street. It is one of the finest residences on the street. Mr. Marriott has closed his summer home on Sugar Island and will spend the winter here.

V. R. Conway, the well known druggist, accompanied by his wife, have left for an automobile trip through Lower Michigan. They will spend a month visiting relatives in Detroit before returning.

The Catel recreation bowling alleys have opened for the winter season. The alleys have all been refinished and are as good as new. A schedule of winter tournaments will be arranged.

Mrs. B. King and Earl Bye, of the Edison Sault Electric Co. here, won the Nation-wide derby recently staged by the Kelvinator as a sales race among distributors. The Soo horse, in charge of Mrs. King and Earl Bye, won on the Fairmont track and will receive a share of the \$18,000 stakes. In addition to the cash prize they have each received a walrus bag. Dayton, Ohio, and Lowell, Mass., were close seconds. It looks as if the Sault was the best city or has the best salesmen considering this being a National affair.

We thought that there were two sides to every question, but we find that prohibition has three—the wet side, the dry side and the inside.

William G. Tapert.



# Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Oct. 8.—We have received the schedules in the matter of the Cordonic Manufacturing Corp., a corporation, in bankruptcy No. 4549. The bankrupt concern is a resident of Holland. The schedules show assets of \$188,873.83, with liabilities of \$242,967.04. The list of creditors of said bankrupt is as follows:

Manufacturers Finance Co., Chi.	\$25,327.10
Mortgage on land, Holland	15,000.00
Condenser Corp., Jersey City	6,236.93
Polymet Mfg. Co., New York	3,754.79
Dongan Electric Co., Detroit	896.88
Foreign & Domestic Veneer Co., Louisville	4,394.53
Selden Mfg. Co., Chicago	217.49
Kingston Products Co., Kokomo	231.22
Associated Cabinets Fac., Chicago	26,000.00
Acme Elec. & Mfg. Co., Cleveland	305.75
Acme Metal Products, Grand R.	44.45
Acrovox Co., Brooklyn	1,018.76
Aluminum Goods Mfg. Co., Manitowoc	683.20
American Elec. Heater Co., Detroit	100.41
American Glue Co., Boston	48.00
Amrad Corp., Chicago	3.83
Arco Electrical Corp., Niles	4,673.96
Arcturus Radio Tube Co., Newark	16.91
Automatic Winding Co., Newark	2,482.22
Bassick Co., Bridgeport	56.92
Henry Baumgartel, Holland	2.00
Behr Manning Corp., Grand Rap.	171.63
Belden Mfg. Co., Chicago	.57
Bemis Bros. Bag Co., St. Louis	16.12
Best Mfg. Co., Irvington	3.00
Bolhuis Lum. & Mfg. Co., Holland	337.08
Nicholas Bonnett & Co., Inc., Det.	97.83
Wm. Brand & Co., New York	28.47
G. A. Brackett Co., Milwaukee	24.00
H. R. Brink, Holland	252.81
Burroughs Adding Mach., Grand R.	80.00
Bush & Lane Piano Co., Holland	736.08
Candy & Co., Chicago	1.73
George B. Carpenter & Co., Chicago	53.34
Carter Radio Co., Chicago	1,746.33
Central Radio Labor., Milwaukee	2.83
Chicago Telephone & Sup., Elkhart	237.11
Cinch Mfg. Corp., Chicago	558.07
City Treasurer, Holland	14.16
Condenser Corp. of America, Jersey City	3,706.04
Continental Diamond Fibre Co., Chicago	2,374.08
Cornell Electric Mfg. Co., Inc., Long Island City	801.90
Corwin, Norcross & Cook, G. R.	105.58
Crescent Elec. Co., Detroit	972.65
Crowe Name Plate & Manufacturing Co., Chicago	2,689.28
Detex Watchclock Corp., Chicago	1.02
V. J. Dolan & Co., Chicago	533.75
DeFree Hardware Co., Holland	34.40
Dongan Electric Mfg. Co., Detroit	60.16
Dudley Paper Co., Lansing	43.65
A. Motorcycle Service, Chicago	12.75
Arthur Johnson & Co., Chicago	3.40
Burlap Paper Co., Chicago	.30
Faithorn Corporation, Chicago	120.77
Graphic Arts Electric, Chicago	76.15
International Telehost, Chicago	1.15
Western Union, Holland	19.62
H. H. Eby Mfg. Co., Philadelphia	3,075.31
Eddie Mfg. Co., Chicago	7.59
Electro-Motive Eng. Corp., N. Y.	1,106.26
John C. Fischer Co., Ann Arbor	2.28
Foreign & Domestic Veneer Co., Louisville	91.65
General Instrument Corp., N. Y.	5,796.30
General Radio Co., Cambridge	25.04
A. R. Giard & Associates, Worcester	19.41
Gentz Studios, Grand Rapids	45.00
Global Corp., Niagara Falls	4,306.80
Gold Seal Electric Co., New York	925.16
L. F. Grammes & Sons, Allentown	30.55
G. R. Dowell Works, Grand Rapids	25.13
G. R. Electric Blue Print Co., Grand Rapids	18.34
G. R. Electrotyping Co., Grand Rap.	54.13
G. R. Wood Finishing Co., G. R.	2.90
Grand Sheet Metal Works, Chicago	3,436.45
Great Lakes Plating Co., Chicago	1,163.21
Harbor Plywood Corp., Chicago	76.80
Hart & Cooley Mfg. Co., Holland	903.47
E. B. Hawkins Mfg. Co., Grand R.	24.19
Holland Printing Co., Holland	361.65
A. L. Halcomb Co., Grand Rapids	11.49
Horder's Inc., Chicago	30.20
Howe Seale Co., Rutland	35.76
M. D. Hubbard Spring Co., Pontiac	55.08
Igrad Condenser & Mfg. Co., Rochester	1,997.16
Independent Electric Co., Muskegon	123.23
I. X. L. Machine Shop, Holland	13.40
W. K. Jackson, Holland	35.00
Jensen Radio Mfg. Co., Chicago	428.37
Jewell Electrical Inst. Co., Chicago	163.92
W. A. Johns Paper Co., Chicago	29.95
Keeler Brass Co., Grand Rapids	207.40
Kellogg Switchboard & Supply Co., Chicago	1,989.60
Kennedy Oil Co., Inc., Grand R.	25.50
Kester Solder Co., Chicago	242.81
Kimberley-Clark Corp., Neenah	83.98
Krz-Kosch Co., Dayton	73.32
Lacy Mfg. Co., Fayetteville	233.68
Lindeman Wood Finish Co., Indianapolis	17.52
Linen Thread Co., Chicago	17.40
C. J. Litscher Electric Co., G. R.	88.08
Manhattan Electric Supply Co., Chicago	7.76
Mansfield Lock Washer Co., Massillon	39.27
Mnfrs. Appraisal Co., Pittsburgh	50.00
Mnfrs. Sales Co., Buffalo	48.37
Mechanical Plating Co., Chicago	526.81
Micamold Radio Corp., Brooklyn	415.16
Michigan Tag Co., Grand Rapids	48.25

Monroe Paper Products Co., Monroe	918.14
Mutual Veneer Co., Grand Rapids	75.10
Muehlig & Lanphear, Ann Arbor	.88
Magnavox Co., Chicago	4.31
McMullen Mach. Co., Grand Rap.	31.63
National Co., Inc., Malden	90.37
Theodore H. Neubauer, Chicago	279.05
Nichols & Cox Lumber Co., G. R.	494.00
Ornamental Products Co., Detroit	10.20
Ottawa Furniture Co., Holland	5,087.28
Otis Elevator Co., Detroit	4.65
Oxford Radio Corp., Chicago	6,470.29
Thomas W. Parker Co., Grand R.	10.92
Peirce Mfg. Co., Chicago	1,423.26
Penn Rivet Co., Philadelphia	2.48
Phoell Mfg. Co., Chicago	330.96
Polymet Mfg. Corp., New York	51.88
Precise Products Co., Rochester	2.02
Quadrige Mfg. Co., Chicago	75.66
Radio Coil & Wire Corp., Chicago	1,787.21
Radio Condenser Corp., Camden	8.87
Radio Mfg. Association, Chicago	50.00
RCA Radiotron Co., Cleveland	14,210.41
Rice & Rice, Grand Rapids	635.65
Rola Co., Cleveland	6.25
Joseph T. Ryeson & Sons, Chicago	15.26
Shakeproof Lock Washer Co., Chi.	291.12
Spaulding Fibre Co., Detroit	5.61
Standard Transformer Corp., Chi.	3,303.89
Standard Oil Co., Holland	9.98
Stanley Mfg. Co., Dayton	59.28
Steel Sales Corp., Chicago	1.66
H. & J. Stevens Co., Brooklyn	30.50
Edwin B. Stimpson Co., Brooklyn	109.00
St. Louis Basket & Box Co., St. L.	78.57
Charles A. Strelinger & Co., Detroit	1.65
Tandler Co., Inc., Grand Rapids	144.42
Tanglefoot Co., Grand Rapids	64.40
Judson L. Thompson Mfg. Co., Detroit	1,103.57
Tracy Clock Co., Grand Rapids	43.60
United Shoe Mach. Co., Boston	41.17
United Screw & Bolt Corp., Chicago	113.17
United Stove Co., Ypsilanti	43.50
Utah Radio Products Co., Chicago	2,466.15
Tyler Van Ladegend, Holland	2.21
Visscher-Brooks Ins. Agency, Hol.	62.32
Waddell Mfg. Co., Grand Rapids	15.44
Warm Friend Service Sta., Holland	21.50
George E. Watson, Chicago	179.25
Weatherproof Body Corp., Owosso	30.48
West-Dempster Co., Grand Rapids	11.00
West Disinfecting Co., Detroit	44.96
J. Westenbroek & Co., Holland	210.23
Western Rubber Co., Goshen	392.15
Wetshinghouse Elec. Sup. Co., Det.	6.22
White Bros. Electric Co., Holland	659.77
Yaxley Mfg. Co., Chicago	35.00
Zapon Co., Chicago	16.00
Zealand Wood Turning Co., Zealand	58.69
F. R. Zerrick Mfg. Co., New York	94.04
Brandt Advertising Co., Chicago	3,034.67
Automatic Winding Co., Newark	6,500.00
Jesen Radio Co., Chicago	8,343.11
General Instrument Co., New Y.	1,264.10
Crowe Name Plate Co., Owosso	4,323.84
Radio Coil & Wire Co., Chicago	10,341.73
Global Corporation, Niagara Falls	5,382.49
Yaxley Mfg. Co., Chicago	3,494.59
Arco Electrical Co., Niles	5,747.92
Carter Radio Co., Chicago	2,300.00
Utah Radio Corporation, Chicago	2,600.00
Polymet Mfg. Co., New York	250.00
Nichols & Cox Lbr. Co., G. R.	1,195.87
Grand Sheet Metal Works, Chi.	

In the matter of Barney B. Mann, Bankrupt No. 4297, the final meeting of creditors was held July 30. There were no appearances, except that of the attorney for the bankrupt. The trustee's final report and account was considered and approved and allowed. Claims were proved and allowed. An order was made for the payment of expenses of administration, as far as funds would permit. There were no dividends for general directors. All secured claims, numerous in number and large in amount, have heretofore been liquidated and paid in full. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court.

Oct. 8. We have to-day received the schedules, reference and adjudication in the matter of Clinton E. Van DeVort, Bankrupt No. 4656. The schedule shows assets of \$2,185.31 of which \$1,460 is claimed as exempt, with liabilities of \$3,388.84. The bankrupt is a resident of Comstock Park. The court has written for funds and upon receipt of same, the first meeting of creditors will be called, note of which will be made herein.

In the matter of E. C. Potter, as Potter Shoe Store, Bankrupt No. 4636. The first meeting of creditors has been called for Oct. 22.

Oct. 9. We have received the schedules, order of reference and adjudication in the matter of Richard Brandsma, Bankrupt No. 4657. The bankrupt is a resident of Grand Rapids, and his occupation is that of a municipal employee. The schedules show assets of \$453, with liabilities of \$1,348.39. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

In the matter of Salid Abdalls, Bankrupt 4342, the trustee's final report and account, heretofore filed was considered at the final meeting of creditors held Aug. 28. The trustee's report and account was approved and allowed. Claims were allowed. An order was made for the payments of expenses of administration, as far as the funds on hand would permit. There were no dividends. No objections were made to the discharge of the bankrupt, the final meeting then adjourned without date, and the case will be closed

and returned to the district court, in due course.

Oct. 9. We have received the schedules, order of reference and adjudication in the matter of Henry Jacobs, Bankrupt No. 4658. The bankrupt is a resident of Holland. The schedule shows assets of \$262.50, with liabilities of \$7,183.93. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

In the matter of Mabel Barnum, Bankrupt No. 4273, the final report of the trustee has heretofore been filed, and a final meeting of creditors was held July 30. The bankrupt was not present or represented. The trustee was present. Certain creditors were represented by G. R. Credit Men's Association. The trustee's final report and account was approved and allowed. Claims were proved and allowed. An order was made for the payment of expenses of administration, preferred claims, and a first and final dividend to general creditors of 9.6 per cent. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court.

In the matter of Clarence B. Jones, No. 4273, the final meeting of creditors was held July 30. The trustee was present in person and represented by attorney Dorr Kuizema. The bankrupt was represented by attorney Horace T. Barnaby. The trustee's final report and account was considered and approved and allowed. Claims were proved and allowed. An order was made for the payment of expenses of administration and for the payment of preferred claims in full and a first and final dividend to general creditors of 8.5 per cent. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date. The case will be closed and returned to the district court, in due course.

Oct. 12. We have received the schedules, in the matter of J. R. Thompson, Inc., Bankrupt No. 4631. The bankrupt is a resident of Kalamazoo. The schedules show assets of \$2,336.32, with liabilities of \$4,216.82. The list of creditors of said bankrupt is as follows:

H. D. Cox, Kalamazoo	\$ 63.25
S. E. Brenner, Kalamazoo	50.00
Karl Deal, Comstock	20.30
Jay Haslan, Kalamazoo	20.00
H. D. Cox, Kalamazoo	102.44
Citizens State Savings Bank, Plainwell	277.00
American Excelsior Co., Chicago	1.24
Acme Quality Paint Store, Kala.	335.31
Bowers Tool & Die, Kalamazoo	10.00
Burroughs Adding Ma. Co., Kala.	1.50
Barnes Printing Co., Kalamazoo	31.00
Celery City Lumber Co., Kalamazoo	20.00
Consumers Power Co., Kalamazoo	108.34
Egyptian Lacquer Mfg. Co., Chicago	19.75
Excello Letter Service, Kalamazoo	2.50
Faries Mfg. Co., Chicago	19.70
Friedley Vashart Co., Chicago	.45
General Builders, Inc., Kalamazoo	162.89
Gerline Brass Foundry Co., Kala.	54.75
Goris & Arnstein, Chicago	12.00
Glass Service Co., Kalamazoo	30.05
Hargie Plating Works, Kalamazoo	27.00
Hill-Custis Co., Kalamazoo	8.50
Hayden Supply Co., Grand Rapids	6.20
Hooker-Paint & Glass, Kalamazoo	166.79
Fred J. Hotop, Kalamazoo	36.85
Thling Bros. Everard, Kalamazoo	66.65
Johnson Paper & Supply Co., Kala.	47.98
Kal. Engraving Co., Kalamazoo	101.00
Kalamazoo Glass Co., Kalamazoo	1,326.95
Kal. Lumber Co., Kalamazoo	23.34
Kal. Mach. & Tool Co., Kalamazoo	1.50
Mich. Bell Telephone Co., Kalam.	50.12
Mich. San. Towel Sup. Co., Kala.	1.75
Merchants Pub. Co., Kalamazoo	15.50
Peck, Stow & Wilcox Co., Kala.	115.03
Ruemelin Mfg. Co., Milwaukee	40.00
Russell Cement Co., Chicago	19.40
Superior Coal Co., Kalamazoo	236.26
Union Tring & Lumber, Kaamazoo	6.30
Ocean Accident & Guarantee Corp., Kalamazoo	124.36
Wicks Insurance Co., Kalamazoo	290.23

Oct. 12. We have received the schedules, order of reference, and adjudication in the matter of William O. Cole, Bankrupt No. 4660. The bankrupt is a resident of Shelby, and his occupation is that of a merchant, painter and decorator. The schedules show assets of \$1,546.06, with liabilities of \$5,813.86. The court has written for funds and upon receipt of same the first meeting of creditors will be called. The list of creditors of said bankrupt is as follows:

Taxes	\$ 67.64
Frank Kern & Della Kern, Shelby	1,020.00
Frak E. Kern & Della A. Kern, Shelby	150.00
Receivers of Churchill & Webber, Shelby	456.64
Mrs. Emma Cole, Shelby	624.06
Peck & Hills Furn. Co., Chicago	154.65
Star Peerless Wall Paper Co., Joliet	112.70
Bussy & Briggs Co., Chicago	24.55
Bailey Wall Paper Co., Cleveland	229.29
Bona Fide Prod. Corp., Brooklyn	120.10
Columbia Mills, Inc., Detroit	49.81
Phillip Drinkaus Co., Detroit	34.06
William Greg.-ory & Son, Ludington	19.00
Griffin & Co., Shelby	1.11
G. R. Calendar Co., Grand Rapids	22.60
George A. Hawley & Son, Hart	22.40
Huenefeld Co., Cincinnati	81.06

Joliet Wall Paper Mills, Joliet	206.54
Kelly Service Station, Shelby	53.41
H. Leonard & Sons, Grand Rapids	20.12
National Mattress Co., Grand R.	23.00
Oceana Canning Co., Shelby	23.98
Pittsburgh Plate Glass Co., G. R.	13.27
J. B. Pierce Wall Paper Co., Cleveland	80.42
A. H. Rankin, Shelby	2.80
Simmmons Co., Chicago	47.35
John Seven Co., Grand Rapids	294.09
John Seven Co., Muskegon	415.24
O. W. Siebert Co., Garner	31.18
Southern Stove Works, Evansville	45.00
Harry S. Westmacott, Montague	353.87
Sarah J. and Geo. Wheeler, Shelby	455.00
Ypsilanti Rede Furn. Co., Ionia	22.55
Churchill & Webber, Shelby	536.35

Oct. 12. We have received the schedules, order of reference and adjudication in the matter of Oliver M. Smith, Bankrupt No. 4661. The bankrupt is a resident of Benton Harbor, and his occupation is that of a school janitor. The schedules show assets of \$90, with liabilities of \$2,155.36. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Oct. 12. We have received the schedules, order of reference, and adjudication in the matter of George Van Kersen, Bankrupt No. 4659. The bankrupt is a resident of Kalamazoo, and his occupation is that of a salesman. The schedules show assets of \$50, with liabilities of \$2,593. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Oct. 12. We have received the schedules, order of reference, and adjudication in the matter of Robert N. Hughes, Bankrupt No. 4662. The bankrupt is a resident of Grand Rapids, and his occupation is that of a plasterer. The schedules show assets of \$250, with liabilities of \$4,594.50. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

In the matter of Cordonic Mfg. Co., Bankrupt No. 4549. The first meeting of creditors has been called for Oct. 27.

In the matter of Norman M. Fry, Bankrupt No. 4645. The first meeting of creditors has been called for Oct. 27.

In the matter of Marion Stephan, Bankrupt No. 4655. The first meeting of creditors has been called for Oct. 27.

Oct. 13. We have received the schedules, order of reference and adjudication in the matter of Ronald Arnold, Bankrupt No. 4663. The bankrupt is a resident of Kalamazoo, and his occupation is that of a mechanic. The schedules show assets of \$250, with liabilities of \$1,494.75. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

In the matter of Richard Brandsma, Bankrupt No. 4657. The first meeting of creditors has been called for Oct. 28.

In the matter of Albert Wells, Bankrupt No. 4627. The first meeting of creditors has been called for Oct. 28.

In the matter of George A. Van Kersen, Bankrupt No. 4659. The first meeting of creditors has been called for Oct. 28.

In the matter of Clinton E. Van DeVort, Bankrupt No. 4656. The first meeting of creditors has been called for Oct. 28.

In the matter of J. R. Thompson, Inc., Bankrupt No. 4631. The first meeting of creditors has been called for Oct. 28.

Oct. 12. On this day was held the first meeting of creditors in the matter of Elwin J. Campbell, Bankrupt No. 4561. There were no appearances. By agreement with attorneys for the bankrupt, the meeting was adjourned to Oct. 13.

On this day also was held the first meeting of creditors in the matter of Leo H. Goss, Bankrupt No. 4607. The bankrupt was present in person and represented by attorney Frank I. Bake. No creditors were present or represented. Claims were filed only. The bankrupt was sworn and examined without a reporter. M. N. Kennedy, of Kalamazoo, was appointed trustee, and his bond placed at \$100. The first meeting then adjourned without date.

Oct. 12. On this day was held the first meeting of creditors in the matter of Louise Carrothers, Bankrupt No. 4594. The bankrupt was present in person and represented by attorney Homer H. Freeland. Claims were filed only. No creditors were present or represented. 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.

On this day also was held the first meeting of creditors in the matter of Roy E. Bellaire, Bankrupt No. 4608. The bankrupt was present in person and represented by attorney Charles H. Lillie. No creditors were present or represented. Claims were filed only. 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.

Oct. 13. On this day was held the first meeting of creditors in the matter of Thomas E. Wilde, Bankrupt No. 4624. The bankrupt was present in person, but not represented by an attorney. Several creditors were present in person. Claims were filed only. The bankrupt was sworn

(Continued on page 18)



# MOVEMENTS OF MERCHANTS.

Muskegon—F. F. Emmons has purchased the Fletcher Fowler grocery stock, 829 Marquette avenue.

Burr Oak—Phil Botzner has sold his meat market to Lawrence Reed, of Galesburg, who has taken possession.

Rochester—Mr. Terrell, recently of St. Clair, has purchased the Eldred bakery and will remodel it before opening it.

Royal Oak—The Frank A. Wilkerson Drug Co., 401 South Main street, has been incorporated with a capitalization of \$10,000.

Burr Oak—The Willard Sager grocery stock was sold to satisfy a chattel mortgage, to B. E. Seaver, whose bid was the highest.

Detroit—The Centralized Drug Co., 2600 John R. street, has been incorporated with a capital stock of \$4,000, all subscribed and paid in.

Ann Arbor—F. B. Gage, recently of Saginaw, has opened a linen shop at 605 East William street, under the style of the House of Linens.

Rochester—Mrs. Holbrook and her son have leased the Flescher store building and will open a modern restaurant and lunch room there.

Rochester—H. C. Feet, manager of the local A. & P. store, has leased the adjoining store and will open a meat market in connection with the grocery.

Detroit—The Davis Coal & Coke Co., 6201 East Six Mile Road, has been incorporated with a capital stock of \$10,000, \$2,000 being subscribed and paid in.

Lake City—Arthur Keelean, former manager of the M. Jenema general store, has purchased the stock. The former owner will continue his general store at Dinca, R. R. Falmouth.

Saginaw—Walt H. Richter has engaged in the drug business at 929 North Bond street under the style of Richter's Pharmacy. A complete fountain and luncheon service will be given.

Lansing—The Norton Hardware Co., 305 South Washington avenue, has merged its business into a stock company under the same style with a capital stock of \$50,000, \$24,000 being subscribed and paid in.

Detroit—The Lalley Light & Power Corporation, 6640 Charlevoix, dealer in special hardware, machinery, motors, etc., has been incorporated with a capital stock of \$5,000, \$2,500 being subscribed and paid in.

Grand Rapids—Pollacks', Inc., 44 Fountain street, has been incorporated to deal in mimeographs and office equipment in general, with a capital stock of \$10,000, \$1,000 being subscribed and paid in.

Detroit—Holley-Mackay, Inc., 132 Madison avenue, millinery, specialties, notions, has merged its business into a stock company under the same style with a capital stock of \$2,000, all subscribed and paid in.

Charlotte—The Fred A. Richey Co. succeeds Richey Bros., 127 South Cochran avenue, in the dry goods and general merchandise business with a capital stock of \$10,000, \$9,000 being subscribed and paid in.

Detroit—The Check-Air Products Co., 820 Michigan Theater building, has

been incorporated to deal in automobiles, auto accessories, novelties, etc., with a capital stock of \$150,000, \$1,000 being subscribed and paid in.

Manistique—J. P. Propst, local pioneer business man, has sold his grocery stock and store building on River street, to Frank Jenks, who will continue his services as traveling salesman and install his son, Thomas, as manager of the store.

Detroit—The Netting Co., 1504 Randolph street, has merged its electric fixtures, mantels, fireplaces, etc., business into a stock company under the style of the Netting Lighting & Tile Co., with a capital stock of \$3,000, all subscribed and paid in.

Kalamazoo—Marinus Van Haften, proprietor of a clothing and sporting goods store, 709 North Westnedge street, has filed a voluntary petition in bankruptcy in the U. S. District Court at Grand Rapids, listing liabilities of \$3,181 and assets of \$1,798.

Detroit—Dennen's Book Shop, Inc., 37 East Grand River avenue, has merged the book and stationery business into a stock company under the style of Dennen's, Inc., with a capital stock of 25,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Manistee—William Hoops, 54, prominent local meat dealer, died at his home here to-day from a ruptured aorta. He was born and reared in Manistee and had lived here all his life. He was a member of the local lodge, No. 250, B. P. O. E., and also was a Modern Woodman.

Grand Ledge—The Grand Ledge Coal & Ice Co., West Jeerson street, has sold its stock and property to the Lansing Ice & Fuel Co. It is planned by the purchasers to increase the merchandising field of the local plant, serving Portland, Mulliken and all towns near Grand Ledge.

Flint—The H. A. Smith Stores, Inc., of Port Huron, has taken over the Modern Market, 1742 North Saginaw street, as the first of its chain here and the thirtieth in the Thumb district of Michigan. Clarence R. Kersten, buyer of fruits and vegetables for the company, is the manager of the local store.

Hastings—In the involuntary bankruptcy case of E. C. Potter, doing business as the Potter Shoe Store, creditors with claims exceeding \$500 are: Marion Goodyear, rent, \$560; William Grigsby, \$868, and E. C. Edmonds, \$6,855, all of this city. Stock and fixtures are listed in the schedules at \$3,900 and debts due, \$933.

Cheboygan—Jos. M. Buerger, traveling salesman for Harry Suffrin and Browning-King & Co., of Detroit, has severed his connection and opened a men's furnishings goods store in the newly remodeled store building formerly occupied by the Maloney insurance agency. The new store will be the only exclusive haberdashery North of Saginaw.

Ludington—W. A. Larsen has sold his store building at 308 West Ludington avenue and grocery stock to John S. Sniegowski, who has taken possession and will conduct the business under the style of the Serve-You-Well Grocery. Mr. Sniegowski was born

in Ludington and has had considerable experience in the grocery business as well as other lines.

Kalamazoo—Karl W. Lambooy and Ennis L. Schafer have purchased the plant and equipment of the J. B. Baking Co., 2109 Portage street, taking immediate possession. Both Mr. Lambooy and Mr. Schafer are experienced in the baking business, having been associated with the Muller Bakeries, Inc., the former as manager of the Kalamazoo Bread Co., local branch of Muller and the latter as general sales manager. The company does an extensive wholesale business.

Ironwood—At a meeting of creditors of Charles Seaman, trading as the Style Shop, held at the Chicago office of the Associated Dress Industries of America, an offer of settlement of 20 per cent. cash was made, which later was increased to 25 per cent., acceptance to be limited to two weeks. The committee appointed to represent the Chicago creditors, headed by Frank Halperin, manager of the Chicago office of the Associated Dress Industries of America, is recommending to Chicago creditors that they accept this offer. The debtor's statement shows assets of \$9,472 and liabilities of \$88,502. As stocks are up for collateral with banks and individuals, the offer is made to merchandise creditors only. The other members of the Chicago committee are H. Goldstein, Eisenberg & Sons; H. Lipson, Lipson Bros.; A. Winter, Nat Ribback Co., and J. Erlich, Weiss Grossman Co. Under liabilities are about \$16,000 in accounts payable to merchandise creditors, \$9,000 to the Seaman building, exclusive of rent, \$15,600 rent and \$34,000 of notes payable, secured. Accounts receivable are \$7,100 and inventory, 120 pieces at depreciation, is \$2,268.

## Manufacturing Matters.

Detroit—The Pfeiffer Products Co., 3700 Beaufait avenue, has increased its capital stock from \$130,000 to \$750,000.

Detroit—The Crittall Casement Window Co., 10951 Hern avenue, has increased its capital stock from \$500,000 to \$750,000.

Owosso—The Soule Milling Co., Inc., 209 Mathews buildings, has been incorporated with a capital stock of \$25,000, of which amount \$14,660 has been subscribed and paid in.

Detroit—The Advance Metal Products Corporation, 925 Stanley avenue, has been incorporated with a capital stock of 50,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Detroit—Geib & Miller, Inc., 3004 West Grand boulevard, manufacturer and dealer in dental supplies, has been incorporated with a capital stock of \$50,000, \$5,000 being subscribed and paid in.

Detroit—The Consumers' Steel Products Corporation, 1965 Porter street, has been incorporated to manufacture and deal in steel products with a capital stock of \$10,000, \$6,000 being subscribed and paid in.

Scottville—Sam Sincoff and Charles Knack have remodeled the Knack creamery, installing modern butter-making machinery, etc., and will con-

duct the business under the style of the S. & K. Creamery Co.

Detroit—The Uni-Flo Grille Products Co., 2265 West Grand boulevard, devices for cooling, ventilating, has been incorporated with a capital stock of \$8,000 common and \$2,000 preferred, \$10,000 being subscribed and paid in.

Detroit—The Baker Candy Co., Inc., 2443 First National Bank building, has been incorporated to manufacture candy, syrups and deal in raw material for confectionery, with a capital stock of \$10,000, \$1,000 being subscribed and paid in.

Kalamazoo—The Paper Makers Chemical Corporation, with general offices in this city, has become affiliated with the Hercules Powder Co., of Wilmington, Delaware. The Paper Makers Chemical Corporation will continue under its own name, as will its subsidiaries.

Burr Oak—The Burr Oak Manufacturing Co. property, recently sold to a syndicate from Grand Rapids and Kalamazoo, has been resold. The real estate was sold at auction to Samuel Gerber, Kalamazoo. It comprises the main factory building and two smaller buildings. The equipment was sold in small lots to several bidders and will be removed within ten days.

## Collected Charges For Resetting Ring.

Merchants of the city are warned to be on the watch for a young man attired in a dark suit who called at the news stand in the Strand theater when the proprietor was absent and told Mrs. Mary McFadden, the clerk, he had brought back a ring which F. C. Vreeland, the proprietor, had had reset and that there was a charge of \$3.40 due on it. The clerk paid the charge and the man left. When the package he delivered was opened it contained a cake of soap.

The address on the package was written in a scrawled hand in pencil. Inside the wrapper was another which bore an address in the same almost illegible scrawl for the "manager of the Mutual building." The trick there failed and the Strand news stand was the only victim.—Lansing State Journal.

## Carried Potato in Pocket Forty Years.

To a potato he has carried in his pocket for forty years, Aaron P. Ferguson, of Newburgh, N. Y., attributes his health and good fortune. He is 70.

The potato, which is two and a half inches long, has been carried by Ferguson for more than 40 years, in which time, he contends, he has not been ill. He began carrying the potato, Ferguson said, in keeping with a tradition that, if a potato is carried in the watch pocket, the carrier will never have rheumatism.

Some of the secrets of restoring retail business, where it has shown signs of decadence, were pointed out by Dr. Julius Klein in a recent address. His brisk, resolute modernization program for stores included more rigid efficiency, remodeling of equipment and arrangements, the installing of stock control systems, the careful training of sales people, and co-operative advertising.



### Essential Features of the Grocery Staples.

Sugar—Local jobbers, hold cane granulated at 5.20c and beet granulated at 5c.

Canned Fruits—The Hawaiian pineapple pack this season is put at 12,613,911 cases in a report from Hawaii received from the Coast yesterday. The packers have called a halt on canning, and earlier reports that the pack would run to 16,000,000 cases this season may now be definitely discarded. World conditions and other factors induced the canners to stop when the year's pack approximated last year's production. Prices have been pared down to a point where continued operation of the canneries would only entail losses. This news from Hawaii should have an auspicious effect on all fruits. It should stimulate a greater degree of confidence among buyers and sellers alike. When indications last spring pointed to a pack of 16,000,000 cases, there was considerable speculation as to what was going to happen to California fruits. By the same token, future sentiment regarding all fruits should now be benefited. There was a carryover of pineapple last year, it is true, but prices were far above those now quoted, and consuming outlets of much wider scope remain to be developed.

Canned Vegetables—Caution is still the watchword but the price structure is well maintained. Whatever ground standard tomatoes lost on the Peninsula was more than compensated for by the advances on futures quoted by a large California factor. The corporation has sold out on New No. 2 S. P. Del Monte tomatoes. Sales of new pack pumpkin and squash have been fair, although buyers are inclined to hold out a little longer for further information on this year's pack and a better idea of how first prices are going to hold up. Canned corn continues easy. The short pack of Crosby and Bantam in Maine, now estimated at about 25 per cent. below last year, has inspired confidence among the larger canners, but New York State will have a large pack, estimated at about 1,000,000 cases. Western standard crushed corn continues easy.

Dried Fruits—Imported figs are cleaning up rapidly in this market. Stocks of old crop Smyrnas are now practically out of first hands entirely and so far shipments of new crop figs have been so light that there is only a small supply of them available. California offers little for shipment. Black figs were reported as firmer last week on the Coast, but buyers are taking their requirements slowly. As far as this market is concerned, price changes are few. Stocks of fruits generally are in moderate supply, and in some cases shortages exist. There is at present a growing shortage in California 30s among the prunes, all bleached raisins are in light supply, fancy Thompsons and seeded are available in only conservative quantities and some sellers are cleaning up on choice apricots. The California market is steady, but generally inactive. Prices to growers were unchanged in latest advices from primary markets.

Canned Fish—Announcement from the Northwest that the new Salmon

Sales Corporation has been launched has moved some buyers to cover themselves on some varieties which are expected to advance above present levels.

Nuts—Marked declines in the estimated pecan crop have been reported from various growing centers throughout the country, and Schleys, it is reported, will be particularly hard hit. Prices have been modified and pecans are now on a price basis which should move them with little difficulty. In the walnut line unshelled Nonpareils have been closely sold up by most shippers on the Coast and buyers are having some difficulty in getting their requirements. Unshelled Brazils are moving somewhat slowly. In the shelled group imported walnuts, almonds and filberts are in light supply here. Very little remains from the old crop and new crop nuts have not begun to arrive here as yet in any considerable quantities. Spot prices appear steady, but revisions are expected when new crop walnuts arrive in ample supply.

Pickles—The demand for genuine dills is one of the features of the market here. Midwestern packers are holding prices firmly in view of the light supply of good stocks. While there were no price changes last week, it is probable that buyers would raise quotations on indications of sustained demand.

Rice—Confidence in the Southern rice market is growing, as interior banks and Farm Board credit have come to the aid of the growers to check the downward trend in prices. An effort is now under way to get the Government to finance the remainder of the Blue Rose crop, and if this movement proves successful higher prices may be expected by the trade. Extra fancy Blue Rose is now selling as low as 2½¢ at the mill, which is an unnatural level from the standpoint of healthy trading. Early prolifics sold very well this year because of the good quality of the first crops and the low prices. Long grains are steady and holding movements, already organized by growers, appear to be effective in stabilizing prices. Buying is now satisfactorily active here and there is a good seasonal volume of business done day by day, but the trade continues to anticipate requirements closely.

Sauerkraut—The feeling in sauerkraut is one of increasing strength because of the reduced pack expected in the present season. Prices are well maintained on a somewhat firmer basis than several weeks ago and they may work still higher if consumption is sustained.

Vinegar—There is little change in the vinegar market. Manufacturers are now busy packing new sweet cider vinegar and buyers are holding off until they can get a better idea of just what the new pack will amount to. There is a little better feeling in regard to covering requirements, but trading is still essentially of a fill-in nature.

### Used To Questions.

Attorney (to woman witness after cross-examination): I hope I haven't troubled you with all these questions?

Witness: Not at all. I have a small boy of six at home.

### Review of the Produce Market.

Apples—Wolf River, 60@75c; Maiden Blush, 75@95c; McIntosh, \$1; Wagoner, 75c; Baldwins, 75c; Jonathans, 90c.

Bananas—4½@5c per lb.  
Beets—75c per bu.

Butter—The market is 1½¢ lower than a week ago. Jobbers hold 1 lb. plain wrapped prints at 33½¢ and 65 lb. tubs at 32½¢ for extras.

Cabbage—60c per bu.

Carrots—60c per bu.

Cauliflower—\$1.25 for box containing 6@9.

Celery—30@50c according to size.

Celery Cabbage—75c per doz.

Cocoanuts—75c per doz. or \$5.50 per bag.

Cranberries—\$2.25 per 25 lb. box of Early Blacks from Cape Cod.

Cucumbers—No. 1 stock \$1 per bu.; dills, 75c per bu.

Dried Beans—Michigan jobbers are quoting as follows:

C. H. Pea Beans ----- \$2.75

Light Red Kidney ----- 8.50

Dark Red Kidney ----- 9.50

Eggs—The only change during the week was an advance of 3c in the best grade. Jobbers are paying 30c for strictly fresh offerings of hen's eggs and 20c for pullet's eggs.

Egg Plant—\$1.25 per doz.

Grapes—Calif. Tokay, \$2.25; Niagaras, Wordens and Concord, \$2 per doz. for 4 lb. basket; Delawares, \$2.50 per doz. 4 lb. baskets.

Green Onions—20c for Silver Skins.

Green Peas—Calif., \$2.75 per crate of 40 lbs.

Green Beans—\$1.75 per bu.

Honey Dew Melons—\$2.25 per crate of 12 to 16.

Lettuce—In good demand on the following basis:

Imperial Valley, 6s, per crate --- \$3.75

Imperial Valley, 5s, per crate --- 3.75

Home grown leaf, per bu. ----- .65

Lemons—Present quotations are as follows:

360 Sunkist ----- \$9.00

300 Sunkist ----- 9.00

360 Red Ball ----- 8.00

300 Red Ball ----- 8.00

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

126 ----- \$6.50

150 ----- 6.50

176 ----- 6.25

200 ----- 6.00

216 ----- 5.75

252 ----- 5.50

288 ----- 5.50

324 ----- 5.00

Onions—Michigan, \$2 per 100 lbs. for yellow and \$2.50 for white.

Parsley—40c per doz. bunches.

Pears—Bartletts, \$2.25@2.50 per bu.; Flemish Beauties, \$2; Kieifers, \$1 per bu.; California, \$3.50 per box.

Peppers—Green, 40c per doz. for home grown.

Pickling Stock—20c per 100 for cukes; \$1 per 20 lb. box for white onions.

Pieplant—75c per bu. for home grown.

Potatoes—On the local market transactions hover around 40c per bu. In Northern Michigan carlot buying points the price ranges from 15@18c per bu.

Poultry—Wilson & Company pay as follows:

Heavy fowls ----- 16c

Light fowls ----- 12c

Ducks ----- 12c

Geese ----- 10c

Sweet Potatoes—\$2.50 per bbl. for Virginias.

Squash—\$3 per 100 lbs. for Hubbard.

Tomatoes—Home grown, \$1 per ½ bu. basket.

Veal Calves — Wilson & Company pay as follows:

Fancy ----- 10@12c

Good ----- 9c

Medium ----- 8c

Poor ----- 8c

### Retail Grocers Vote "No" on Sales Tax

Last week the Merchants Journal sent out 1,000 return post cards to 1,000 names of merchants chosen at random from the subscribers to the paper.

Several questions were asked on this post card. The first one was:

"Are you in favor of a Federal tax on all retail sales?"

The replies are still coming in, but if they continue to come in the same proportion as those already received, and if the entire 1,000 cards should come back—which, of course, they will not—the vote would be about as follows:

For the sales tax, 140.

Against the sales tax, 850.

In doubt, 10.

Nearly all of those who voted in favor of the Federal sales tax qualified their "yes" vote with some such expressions as these:

"Yes, if it will take the place of all other taxes."

"Yes, if it lessens taxes of retail merchants."

"Yes, if it replaces other taxes."

"We favor sales tax for all revenues."

"Yes, all, if any."

The votes received from these 1,000 post cards will give a very fair cross section of the retail merchants, especially the food merchants of Kansas and Oklahoma. The vote might be extended to all of the ten thousand grocers and meat dealers of this section without showing any material change in percentage.

Some of the replies were very emphatic against the tax. One merchant made a string of "noes" clear across the card. Another said: "We are taxed too damned much now."

One card said: "If it lessens taxes, yes; if it does not, No."

Another replied: "Not in favor of it at present; might be later." That merchant evidently felt that he did not know quite enough about the proposed sales tax and its effects, to form an opinion.

Those merchants who voted for the sales tax apparently did so with the idea that it would replace all the personal property tax which merchants now pay. But the Federal tax cannot do that. The Federal sales tax would be to make up the deficits in the income tax, tariff and other sources of Federal income.

Of course, it might be that there are a lot of good arguments in favor of the Federal sales tax which the retail merchants have not heard about, and they might swing some votes over to the "yes" side, but as it stands now the noes have it.—Merchants Journal.



## MUTUAL FIRE INSURANCE

### Farmers Lack Organization For Fire Fighting.

Twelve months and twelve days after my barn, sheds and other property near Ann Arbor were destroyed by a fire which came nearly a mile from a pile of burning rubbish, a tile barn on a more desirable site was completed as to exterior, tile wall, steel beams for floor above basement, steel window frames and metal roofing were included in the building.

From the experiences during the fire one year ago a number of lessons may be drawn, the most significant of which is that farmers lack organization and, consequently, a plan for fire fighting. Men who have had experience fighting fires in fields and marshes and know what weapons are most effective seem to forget past occurrences and grab a shovel and perhaps a pail and hasten to the scene. A shovel is useless when the ground is hard and baked, for no ditch can be dug nor soil thrown upon the flames. To try to beat out a fire with a shovel is only to spread it faster.

Some had forethought to fill a milk can with water and put in their autos along with burlap sacks. Swatting a line of advancing fire with wet sacks seems the most effective way.

Neighbors were called by telephone and the Dexter fire department called when the fire was creeping through the woods nearly a half mile away, but not enough were there or not all properly equipped to halt the flames. When the fire reached the open field it came on as fast as men could run, and was fought on three sides of the building at the same time, the fire engine with two lines of hose throwing water from a cistern beside the house and all the men present failed to keep the barn from taking fire. Farm machinery was run out of the buildings to the blackened hay field and efforts centered on the house, which was eventually saved with slight damage.

From that point most of the people present were only spectators.

While I and a few young men were removing household effects to the opposite roadside about 100 fence posts burned off at the ground surface. One-half of them could have been saved, if an effort had been made, but there was no chief nor captain to direct. Six squares of asphalt shingles had been carried from the granary and dumped by a corn crib which later burned and the shingles burned or melted. A horse rake was crumpled and twisted and rendered useless which one man could have pulled to safety in a minute's time. A top buggy had been drawn to the burned over field, but evidently the top caught fire from sparks and was destroyed.

These things are mentioned, not in a mood of complaint, because care and discretion were evident in all workers, but to show the result of lack of organization, plans and leadership. Spectators who arrived while the fire was in progress did not realize that anything further could be done, but would have taken hold if called upon.

Besides co-operating with a nearby village and maintaining appropriate fire fighting equipment, as is done here

and elsewhere, there should be several groups in each township. Each unit should select a captain and substitutes and meetings should be held to discuss means and methods of fire fighting, according to varying conditions and emergencies. If such units were formed a part of their activities or attention might well be given to fire prevention. The United States Department of Agriculture, the Michigan State College or a county farm bureau could furnish free bulletins covering all phases of fire prevention.

Devoting space to this matter which concerns farmers, as the Tradesman has done during the past year, is certainly meritorious "service above and beyond its line of duty" and worthy of praise.

E. E. Whitney.

### Height of Kindness.

A son in college was applying pressure for more money from home.

"I cannot understand why you call yourself a kind father," he wrote his dad, "when you haven't sent me a check for three weeks. What kind of kindness do you call that?"

"That's unremitting kindness," wrote the father in his next letter.

### SWORN STATEMENT FURNISHED THE POST OFFICE DEPARTMENT.

Statement of the ownership, management, circulation, etc., of the Michigan Tradesman, published weekly at Grand Rapids, Michigan, required by the Act of Aug. 24, 1912.

State of Michigan, ss.  
County of Kent,  
Before me, a notary public in and for the State and county aforesaid, personally appeared Ernest A. Stowe, who, having been duly sworn according to law, deposes and says that he is the business manager of the Michigan Tradesman and that the following is to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper, the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor, managing editor, and business manager are:

Editor—E. A. Stowe, Grand Rapids.

Managing Editor—E. A. Stowe, Grand Rapids.

Business Manager—E. A. Stowe, Grand Rapids.

Publisher—Tradesman Company, Grand Rapids.

2. That the owners are: (Give names and addresses of individual owners, or, if a corporation, give its name and the names and addresses of the stockholders owning or holding 1 per cent. or more of the total amount of stock.)

E. A. Stowe, Grand Rapids.

F. E. Stowe, Grand Rapids.

F. A. Wiles, Grand Rapids.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities, are NONE.

4. That the two paragraphs next above, giving the names of owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company, but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

E. A. Stowe, Business Manager.

Sworn to and subscribed before me this 3rd day of October, 1931.

(SEAL) Florence E. Stowe.

Notary Public in and for Kent Co., Mich. (My commission expires Jan. 18, 1935.)

## Mutual Insurance

With losses lower, with expenses lower, with no inside profits for invested capital you would expect the net cost of MUTUAL insurance to be less. It is.

The saving in cost is not made at any sacrifice in safety and strength. The Mutual plan of operation is right, Mutual insurance is better protection, Because it is better it costs less.

May sound unreasonable if you are not informed, An investigation is convincing, For the sake of yourself and your business, investigate.

### Finnish Mutual Fire Insurance Company

444 Pine Str., Calumet, Mich.

## OUR FIRE INSURANCE POLICIES ARE CONCURRENT

with any standard stock policies that you are buying

The Net Cost is **30% Less**

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

WILLIAM N. SENF, Secretary-Treasurer



## SAVINGS

Year after year, without fail, the Federal Mutuals continue to save insurance dollars for policyholders. The total saving already amounts to more than 39 million dollars. This tremendous amount of money has stayed right at home in the local communities of the policyholders throughout the United States. Such economy for the policyholder is brought about through the selection of preferred risks and efficiency in management.

### FEDERAL HARDWARE & IMPLEMENT MUTUALS

Retail Hardware Mutual Fire Ins. Co. Hardware Dealers Mutual Fire Ins. Co.  
Minneapolis, Minnesota Stevens Point, Wisconsin  
Minnesota Implement Mutual Fire Ins. Co.  
Owatonna, Minnesota

1909

22 Years

1931

Losses Paid Promptly — Saving 30%  
For FIRE and WINDSTORM Insurance

## THE GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE COMPANY

affiliated with

THE MICHIGAN RETAIL DRY GOODS ASSOCIATION  
320 Houseman Bldg. Grand Rapids, Mich.



## IN THE REALM OF RASCALITY.

## Questionable Schemes Which Are Under Suspicion.

There is evidently a bad condition in the Northern Peninsula and Northern Michigan, judging from the following letter from a well-known traveling man:

Hancock, Oct. 18—On June 22 you received a wire from me in regard to the operations of shoplifters I picked up while working this territory. Your issue of June 24 was given to me when I reached here October 16 and in reading same, I came across the article written in regard to the shoplifters—and in which you published your telegram to me. This telegram I did not receive. In fact, the Western Union here has no record of receiving same. On June 16 there were in this territory eleven professional shoplifters from down our section of the State of Michigan working up here.

The prosecutor of this county was influenced by these people to order their release, but told the sheriff to return the stolen merchandise as identified to their rightful owners, then taken to the edge of the county and turned loose. I fought against this, calling in the State police and had them eventually landed in Sault Ste. Marie, where they were bound over to the circuit court, Sept. term. In September, their attorney (the best in Sault Ste. Marie) pleaded illness of one of the trio and had their case put over until the December term of court—and they were released on small bail.

When these people were picked up they had a book containing the name of the best lawyer to hire in each county of this State. This I am calling to your attention, showing how well organized this band is, about seventy in all. Over \$500,000 worth of merchandise is stolen by these shoplifters each year in the State of Michigan outside of Detroit. This trio shipped from Cheboygan over \$3,000 worth of merchandise, which they had stolen the preceding week or ten days—dresses, coats, men's suits, overcoats, hosiery—which was discovered but none identified.

Two weeks ago four people out of six at Lapeer were found not guilty by a jury of attempted larceny (circuit court case). These people were caught on a Saturday night by a customer of mine—the Palmer store—in possession of three good dresses and were still shoplifting when accused and arrested. They were part of this ring and have been operating three years steady, to my knowledge. They were picked up on information I gave my account in Lapeer.

I am enclosing newspaper articles on the trio booked for trial at the Soo in December. Police records of these three show they are notorious pickpockets—alias this and alias that.

Can't the dry goods, ready to wear, clothing stores and independents be aroused to stop this stealing, which in ninety-nine cases out of 100 they are not aware of?

About June 18 two out of four shoplifters were arrested in Escanaba. They were found guilty (pleading so) and fined \$50 each and because the Chamber of Commerce insisted on a jail sentence—given five days each also—after two and a half days they were out.

For eighteen years I have made a good living through my sales to my customer friends and they are being robbed continually and are not aware of it.

William G. Rice, owner of the newspapers of Calumet, Hancock, Houghton and Lake Linden will bear out my statement as to what happened here.

I am enclosing newspaper clippings, which I will appreciate your returning

to me after you are through with same. Send them please to Sidney Styer, Lake Orion, Mich.

I will at any time convenient to you give you all the information I have on these people to show you how big their operations are.

I would also like to know why your telegram to me was never delivered.

Sidney A. Styer.

The notorious Apple Hat Co., of St. Louis has "discontinued" its cute little trick of sending copies of menacing letters to its alleged delinquents, the originals of which letteres it claimed to have sent to the Postmaster General of the United States.

The "discontinuance" must have been due to the complaint filed with the Postmaster General by the Merchants Journal.

Evidently that complaint was promptly investigated by T. M. Milligan, Chief Inspector of the Post Office Department.

Mr. Milligan informs the Merchants Journal that the proprietor of the Apple Hat Co. was interviewed during the course of the investigation, and the proprietor stated that the practice of sending these letters to alleged delinquents, "had been discontinued."

It must have been "discontinued" about the time that the Post Office inspectors arrived in St. Louis and hauled the Apple Hat Co. on the carpet, for the Merchants Journal has copies of the objectionable letters dated Sept. 21, and received by E. J. Rogers, a former Nebraska merchant, about Sept. 24.

In a letter to the Merchants Journal concerning the system of sending without orders, an assortment of caps, the Postoffice Department says:

**The Department is aware of the annoyance to which recipients of unsolicited merchandise are often subjected and has advocated the enactment of a law prohibiting the practice. Although the bill to make such matter unmailable was passed by the Senate during the last Congress, it was not acted upon by the House of Representatives. So far as postal laws are concerned, addressees of unsolicited articles ARE UNDER NO OBLIGATION TO RETURN THEM.**

This information is under date of Oct. 10, 1931, so it is absolutely up to date, and reaffirms the former rulings of the Department relative to unordered merchandise.

From the general tone of the Post Office Department letters, it is evident that the Apple Company had better watch its step. It is not in very good standing with the Post Office Department.

That fact makes it all the more astonishing that the Apple Co. would have the nerve to actually try to "use" the Postmaster General's title and prestige to scare merchants to whom the concern had sent its unordered consignments of caps.

The use of this scheme to scare merchants was reported to the Merchants Journal by E. J. Rogers, a merchant who formerly lived in Nebraska, and who is now located in Oklahoma. Mr. Rogers says the Apple outfit sent him a dozen caps, unsolicited, back in 1929. He simply threw the caps aside and forgot them. Since then, for two years he has been annoyed with a series of

threatening letters from the Apple Hat Co. and its various subsidiary "collection agencies," "attorneys," etc., all part and parcel of the same outfit.

Finally, after he had sold his store and moved away from Nebraska, he received a threatening and actionable letter on a letter head of the "United Credit Protective Association," St. Louis, which is apparently merely another name for the Apple Hat Co.

The whole scheme was merely to scare some ignorant or weak-kneed merchant by making him think that he had done something in violation of the postal rules and regulations, and that the Postmaster General was about to investigate him.

As a matter of fact, the Apple outfit was the one which was about to be investigated by the Postoffice Department.

The next session of Congress will in all probability enact the law which will put a stop to its system of sending out

merchandise unsolicited and unordered.

And you might write a letter to your Congressman and ask him to vote for that bill and do all he can to hasten its passage.—Merchants Journal.

## Good Advice.

He: I'm going to speak to your father now. And what shall I tell him?

She: Well he'll want to know what you work at. By the way, what do you do?

He: I'm selling electric refrigerators now.

She: Perhaps you'd better not mention that. Father drives an ice wagon.

## Another Baby.

A new synthetic resin, recently developed at Mellon Institute, is now being produced commercially. Though it has the usual good mechanical and electrical characteristics of such resins, it is colorless, translucent. Thus it can be made up in any bright color, with a hard surface. Its base is urea.

## MICHIGAN BELL TELEPHONE CO.



**Come at once, Doctor!**

In emergencies—when you need a doctor, firemen or police—the telephone saves many precious minutes. You need a telephone in your home.

You can have a telephone for only a few cents a day. To place an order just call the Telephone Business Office.





### CHAIN-STORE TAXATION.

It would be well for crusaders against the chain stores not to become too jubilant over the decision of the Supreme Court of the United States in upholding the Indiana tax through denying a rehearing of its decision reached last May. That decision was on a division of five to four by the court and the dissenting opinion by Justice Sutherland made some strong points against the tax.

What seemed to be the strongest argument in this dissenting opinion is now being used before the same court by counsel for some of the largest chain-store systems who are disputing the constitutionality of the tax imposed by the State of North Carolina. This Commonwealth passed a law in 1929 taxing each of two or more stores under the same ownership \$50 a year.

The chain stores in their appeal are pointing out that this legislation is unconstitutional because its classification is not related to revenue and is made regardless of size, value or nature of the business. It is based merely on ownership. Justice Sutherland explained that a similar classification would make the amount of an income tax depend upon the number of sources from which that income was derived, without regard to the character or the sources or the amount of the income itself.

In the majority opinion, on the other hand, it was considered the duty of the court to sustain the classification adopted by the Indiana Legislature if there were substantial differences shown between the chain stores and other stores. These differences were accepted as having been proved not only in ownership but also in organization, management and type of business transacted. That proof is being attacked in the North Carolina case, and until it is shown that good management and efficient organization are possessed only by the chain systems, supporters of the tax must continue uncertain of the outcome of their effort to tax away competition.

### ARTIFICIAL VALUES.

The outlook for tightening credit is not one to encourage business interests in the present circumstances, because this phenomenon is one ordinarily associated with the end of a prosperity cycle and the first stages of a depression. Toward the close of 1920 rediscounts started their descent, which was continuous to the Fall of 1922.

If interest rates are to be higher and Government taxation much more onerous in order to make up the huge deficit that is piling up, then the handicaps to reviving business must be considered very severe in comparison with former occasions of the kind. Should inflation be the plan which our rapidly developing oligarchy has decided upon as the way out, other difficulties are foreseen, foremost of which is the impossibility of moving wage rates down and pushing prices up.

The more the problem is studied the more it grows clear that the efforts made soon after the stock market collapse in 1929 to hold up artificial values

were misdirected. Criticism falls frequently, of course, on the delay in wage liquidation, but it seems to be sound economics which contends that, by holding up purchasing power, a better basis would have been established for recovery and more stable prosperity. It can be definitely demonstrated that the average income of the overwhelming majority of our citizens is still too low to carry our volume of production.

The artificial values chiefly to blame for our present predicament were largely to be found in real estate, in foreign loans and in a number of manipulated commodities. Prices of the latter have been well liquidated, although surpluses in many cases still exert their pressure on quotations. The real estate and foreign-loan emergencies remain to be dealt with.

### AWAITING FURTHER PLANS.

While there has been a fair upturn in sentiment as a result of recent steps taken to deal with the foreign situation and with banking distress at home, the general attitude in business is to await further developments and action. Particularly is this so with respect to the conference of Premier Laval and President Hoover. Events have rather thoroughly emphasized the effect of foreign conditions upon the domestic situation and we have pointed to the urgent need of a definite plan for easing difficulties abroad.

The British elections next week also give pause to business interests here, particularly as the adoption of a tariff would add to our trade problems.

In the domestic situation another increase in the rediscount rate by the New York Federal Reserve Bank was the outstanding development of the week, since it marked the end of the easy-money policy of the system, which had failed completely in its purpose of stimulating business recovery. Under that policy we have enjoyed, it is pointed out, the easiest money and the tightest credit in our experience.

Loss of more than \$600,000,000 in gold was the prime reason for the rediscount advance, although some effort was made to explain it as a move to make interest rates more attractive to depositors and thus check hoarding. The sudden expansion in rediscounts by almost a half a billion dollars since last April without much evidence of a business recovery so far, poses the question of what trade and industry will find in the way of accommodation when their activities actually do pick up. Increased interest rates and large credit expansion in the midst of a depression are unusual. If we start off on this level, credit should become very cramped before much headway is made in business.

### EXPORT GAIN LESS.

The unfavorable trade balance of August was reversed last month, according to the figures issued toward the close of the week, and exports exceeded imports by \$10,000,000. This shift was explained by increased exports of wheat and cotton. Purchases of cotton by Japan and Germany more

than doubled the August shipments. The Orient bought almost half of the wheat exports, although, perhaps, the arrangement of the Farm Board with China was an important factor.

While reference was made in the news dispatches to a seasonal improvement in foreign trade for the month, there was only a fractional gain for imports. Exports failed to make the usual seasonal gain.

On a daily average basis, exports for the month, which totaled \$181,000,000, were 13.5 per cent. ahead of those in August. The seasonal trend is an increase of 17.4 per cent. The daily average of imports, valued for the month at \$171,000,000, was 6 per cent. higher than in August, while the seasonal gain is 5.6 per cent.

The loss from September, 1930, in exports was more than double the decline in imports, since they were 42 per cent. lower and imports 20 per cent. With the exception of July and August, September exports were the lowest since 1914.

Full effect of the currency upheaval caused by British suspension of gold payments has still to disclose itself in the foreign trade returns. Export interests are so beset with difficulties that there is a growing sentiment toward giving up such business entirely. Their dire trouble emphasizes in another way the necessity of reaching some solution of world-wide trade problems.

### CURBING CAMPAIGN FUNDS.

As Republican and Democratic Party managers are wrestling with the problem of providing the sinews of war for the next Presidential campaign and looking forward to the poorest pickings in many years, proposals are taking shape at Washington for legislation to cut expenditures to the minimum.

The last Presidential campaign set a new high mark for spending. The National and state organizations of both parties raised a total of more than \$17,000,000, of which \$16,586,000 was spent and accounted for according to law. There were no charges that any of this money was illegally used. The Republicans emerged from the campaign with a moderate surplus and the Democrats with a \$1,500,000 deficit, which has since been considerably reduced, thanks to the generous gifts and loans from Mr. Raskob.

Since Presidential electors have been held by the Supreme Court to be state officials, the constitutionality of the proposal to limit expenditures of Presidential candidates will be questioned. The plan to regulate outlays by Congressional candidates in their primary as well as their general election campaigns will also be subject to challenge on constitutional grounds. The ruling in the Newberry case was not conclusive on this point. Those most active now in advocating the curbing of candidates' outlays in the direct primaries helped to institute that system of making nominations, which has imposed such a heavy financial burden on candidates and their supporters. It is not surprising that the continued trend

toward Federal invasion of State powers should now take the form of an attempt to control primaries.

### WOMEN IN INDUSTRY.

Suggestions for the relief of unemployment have included the proposal to remove the employed woman from industrial and professional competition. The proposal, however, is absurd in the face of the facts. This country has outlived the prejudices which once made it remarkable for a woman to earn her own living. According to new figures derived from the census, there are nearly 11,000,000 women gainfully employed in the United States, representing about 22 per cent. of the working population. These women have a place in the economic system which can no longer be disputed by reactionaries.

It is a curious discovery of the statistics that women outnumber men in the so-called professional occupations. The explanation lies in the great majority of women teachers, while another large group is engaged in nursing. The women have invaded, however, such fields as the law, medicine and the fine arts. But it may be concluded from the census studies that in the great majority of cases the working woman has proved her right to her employment by doing work which suits her sex and genius.

The working woman, however, is still a less important factor in the world's work than the housewife at home. Nearly twice as many women are caring for homes as are contributing more directly to the support of themselves and their families.

### DRY GOODS CONDITIONS.

Seasonal apparel has become more active, although the best reports are received from the home furnishings division. Stores are using more advertising to move merchandise, with good results in most cases when the weather is at all favorable.

Renewed confidence receives frequent mention in trade reports as the basis for considering the retail outlook as improved. A reduction in the number of bank failures will help along this better feeling and last week's report of a smaller increase in currency withdrawals pointed to some abatement of public anxiety.

Trade results for the first half of the month have been somewhat better than in the first two weeks of September, but that is not saying much. Retail prices are still moving downward although there is a strong trend among progressive stores to guard their qualities more carefully.

There was a quick reflection in the wholesale merchandise markets during the week of improved retail demand. More buyers were on hand and mail orders were received in larger volume. The slow season, however, has brought along its usual development of many special orders which are required to "sweeten up" stocks. Should the weather stay cold for any length of time, deliveries on some goods might offer a problem. Because the markets are fairly clean,



## OUT AROUND.

## Things Seen and Heard on a Week End Trip.

The death of Arthur Scott White—better known to his friends as "At"—removes a picturesque figure from the streets of Grand Rapids, where he had lived since Jan. 1, 1870, when he came to the city to take the position of city editor of the Grand Rapids Democrat. The many important editorial positions he held and the responsible duties he performed as editor and publisher of trade journals have been repeatedly played up in the Tradesman, to which he was a regular contributor for nearly fifty years.

Mr. White was by nature formal and picturesque. He liked people or he didn't. Generally he did. His conversation was colorful and apt to be energetic. He said what he thought and felt and said it plainly and ruggedly. He had a talent for speaking his mind with great earnestness and completeness—usually without giving offense. And as he spoke he acted. He was a positive, decided man, with courage and honest earnestness, who did things. His conduct was continually guided, however, by the iron rule of a big heart. People who knew At White were always glad to see him arrive and sorry to see him go. Now that the Good Lord has summoned him over to the Other Shore he will be missed sorely by a great many people who are going to find that an association and friendship they valued perhaps more than they realized has been erased from their lives.

The present day writer in the field of trade journalism must first of all hold the interest of his readers. If he is at the same time loyal to his cause, he will avoid all of the many familiar paths to so-called "reader interest" which flatter or pander or threaten or merely drug the reader with high-sounding language. Mr. White had this outstanding trait in journalism, that he combined a remarkable command of language with courage and loyalty to the industry whose members he served through his own publication and also those he served in the capacity of contributor.

Loyalty is, properly speaking, something different from the patriotism which says "my country, right or wrong," and different from an affection for another which idolizes all he does merely because the man himself attracts one. Loyalty, whether it be to a cause or to a man or group of men, will be jealous for the welfare of its object. Nor, indeed, can one give supreme loyalty to an unworthy object. Hence the loyal man may on occasion be the severest critic and the most exacting master.

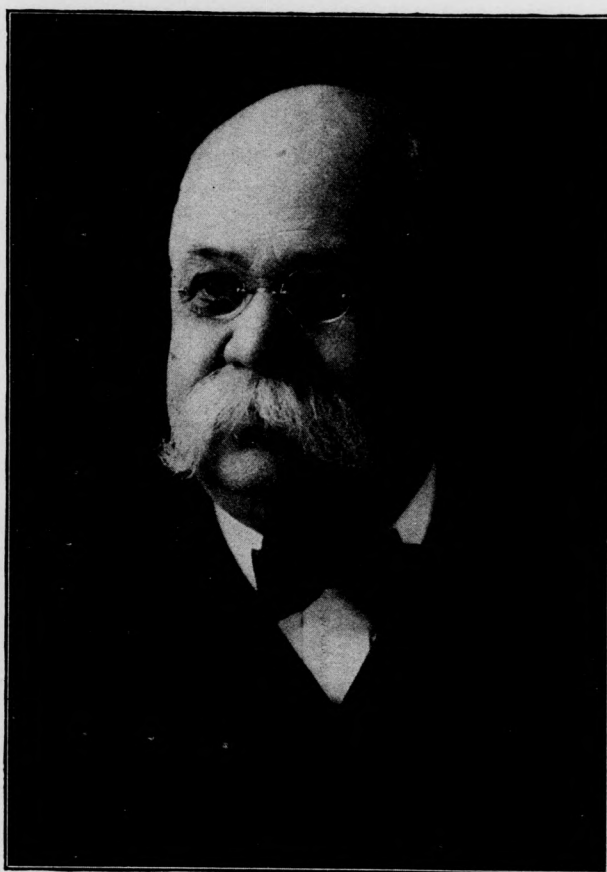
The journalist of the present era is denied any form of criticism or mastery other than appeal. He can command neither acceptance nor obedience. His appeal is addressed primarily to the reader's fairness and common sense. He has a gift for arranging facts so they are interesting in themselves, and back of the fact is always to be felt, if

not seen, the courage of a writer who does not know how to trim his argument to fit a prejudice and who is unwilling to sidestep a difficulty. His sense of fairness appears to be so keen that he cannot warp the facts, even for his own predilections. Nevertheless, he wields a formidable weapon, a weapon which only that journalist may wield who has the requisite courage and devotion and a sound knowledge of his subject.

The announcement of the death of a grandson of Louis Campau reminds me of a happening in the life of the founder of Grand Rapids. Coming to Grand Rapids in 1827 Mr. Campau acquired practically all the land on both sides of Monroe avenue, which then

owners of frontage on (old) Monroe avenue with the following appeal:

"There is a flaw on the title of your property which you probably do not know about. Mrs. Toussaint Campau signed the deed transferring the property to her brother-in-law before she was of legal age. She is now old and penniless. Two thousand dollars will keep her nicely for the remainder of her life. If you will hand me your check for \$50 I will bring you a quit claim deed from the old lady, which will quiet your title. Everyone who was approached by Mr. Ryerson saw the point at once and handed him a check for \$50 except the late Albert Preusser, who appeared to be very much affronted over the suggestion and ordered Mr. Ryerson out of his



Arthur Scott White.

ran from Grab Corners (now Campau Square) to Fulton street. He failed as the result of the panic of 1837, previously transferring his real estate holdings to his brother, Toussaint Campau. On the return of good times Mr. Campau rallied financially and had Toussaint deed the property back to him. Toussaint in the meantime had been married to a young lady who was not of age when she signed the deed. Fifty or sixty years rolled by, during which time Toussaint died. On one of his visits to Grand Rapids Martin Ryerson (the elder), of Chicago, found the widow of Mr. Campau in poor circumstances without enough income to supply her modest requirements. Recalling the circumstances of the deed-ing of the property back to Louis Campau, Mr. Ryerson approached the

store. Mr. Ryerson was naturally angered over the occurrence and started suit against Mr. Preusser, who settled the case by paying the attorney for the complainant \$3,500, so the Campau widow had \$5,000 to keep her comfortable the remainder of her life, instead of \$2,000, as Mr. Ryerson originally undertook to provide for her. This bit of local history was told to me by the late Thomas B. Church about fifty years ago, I do not think I have deviated a word from the recital originally given me.

I was greatly pleased to hear the message of Major Ferry K. Heath, Second Assistant United States Treasurer, over the radio Saturday evening, when he graphically described the manner in which new Government

buildings will be erected during the next seven years at a cost of over \$700,000,000. As Major Heath is in charge of this extensive and comprehensive building programme, he speaks by the card. The money for this campaign has already been appropriated by Congress, so there can be no check up on the plan, which will be carried out under the supervision of Major Heath, who was raised in Grand Rapids and lived here until the kaiser started his war seventeen years ago.

Major Heath is only one of many Grand Rapids men who have won distinction in the field of big undertakings. I sometimes wonder if any other city of 200,000 people has so many able representatives in positions of trust and great responsibility.

In common with all loyal citizens of Grand Rapids, I hope and pray that our own Carl Mapes may be elevated to the position of Speaker of the House at the next session of Congress. No member of the House has ever been more faithful to his constituents than Mr. Mapes has been and his knowledge of parliamentary law is said to be in advance of any other member of Congress. Whether he finally lands the second highest position in the Government service or not, it is a great honor to any man to be considered in the selection of a successor to such a superman as Nick Longworth.

In publishing an account of the founding of the Peninsular Club (Grand Rapids) about six weeks ago, I suggested that the fiftieth anniversary of that event should be properly celebrated by that organization, but the suggestion appears to have fallen on barren ground. Having been a member of the club about forty years I recently mustered up courage to suggest to an officer of the Club that the anniversary be properly observed. The reply was so disheartening that I dropped the suggestion like a hot potato, "They won't let us have liquor in the Club. We cannot have a good time without liquor." This sentiment may be entertained by a considerable percentage of the membership, but I do not think it represents the rank and file of the membership by any means.

Among the life insurance policies left by the late Arthur H. Herpolsheimer were three which contained the double indemnity feature—double payment of the principal sum in case of death by accident. The companies uttering these policies are as follows:

Aetna	\$10,000
Equitable	30,000
New York Life	10,000

The Continental Accident Insurance Co. also had a \$10,000 policy.

The three life companies paid the face of their policies, but refused to pay the double indemnity. The Continental refused to make any payment whatever.

The excuse given for not paying the \$60,000 alleged to be due the widow was that death was due to suicide and not to accident. One point in favor of the defense was that the body was found thirty-four feet away from the

(Continued on page 23)

## FINANCIAL

### Cheap Money Has Not Helped Business.

Finally, the Federal Reserve Bank has come back to economic realities. It took the first major step in this direction last week when it advanced its rediscount rate from  $1\frac{1}{2}$  to  $2\frac{1}{2}$  per cent. By the further increase this week to  $3\frac{1}{2}$  per cent, the central bank rate has been brought to a level more nearly in keeping with our business and monetary conditions. That these increases mark the end of the cheap money policy of the Federal Reserve system is self-evident.

This cheap money policy has been an almost complete failure from every point of view. It was introduced simultaneously with the collapse of the stock market in the fall of 1929. At that time the rate was reduced in a few weeks from 6 to  $4\frac{1}{2}$  per cent. During 1930 it was further reduced, by five changes, until on December 24 it was 2 per cent. Last May the rate was reduced to  $1\frac{1}{2}$  per cent., and it remained at this record low figure until a week ago.

The customary justification offered for the easy money policy has been that it would act as an incentive to business. This assertion, however, involves much fallacious reasoning. In the first place, there is only an indirect and delayed relation between the rates of the Reserve system and the charges made to ordinary business borrowers from commercial banks.

In consequence, the maintenance of the low rediscount rates has had the effect in the main of merely making the interest on call loans and prime bills unprofitably low. The result has been that banks have found it extremely difficult to keep their funds invested in assets which could be converted readily into cash at a figure which would give them a reasonable return. Gradually, it is true, the commercial banks have lowered their rates to business borrowers, but the reduction has been small and frequently has been accompanied by a tightening of requirements for collateral.

Further, the contention that lower interest rates will speed up business is true to a very limited extent. Interest payments on commercial loans in the case of most business firms is too small a proportion of total expenses for a slight change in the rate to have any great effect.

The failure of the low rates to be of benefit to the bond market has been too obvious to need comment.

Whether the Federal Reserve system would have been willing to admit the failure of the cheap money policy without the pressure of the gold exports of the past few weeks is open to question. This, however, is beside the point. The important thing is that our central banks now have restored rates to a level at which it will be possible for banks to make a reasonable return on liquid assets.

It is doubtful if the advance will curtail gold exports to a great extent. Most of the gold has been leaving this country, not because of the low interest rates prevailing here, but because of the desire of foreign countries to convert their short-term balances into

metal. To the extent that this has been the cause, the higher rates resulting from the advance of the rediscount rate will not have any effect, although it is possible that the withdrawal of gold, because of other factors, will not continue at its recent rate.

Ralph West Robey.

[Copyrighted, 1931.]

### Proposal To Reintroduce Silver Cannot Be Maintained.

Propaganda for the reintroduction of silver into the monetary system of this and foreign countries is becoming more and more aggressive. The claim made for the proposal is that it would increase the purchasing power of the world and thereby hasten the return of business prosperity. There is a small element of truth in this contention. Nevertheless the plan as a whole is unsound from the point of view of the monetary system and any immediate gains would be far more than offset by later difficulties.

The whole plan, in the final analysis, belongs in the same category as the attempt of the Government to maintain an artificial value for agricultural commodities through the activities of the Farm Board. Basically the only difference between the two schemes is in the method followed. In the case of silver it is proposed to set a definite price by legislative act, through a law stating the amount of silver which is to be equal to one dollar, while the Farm Board has attempted to maintain certain prices through purchases.

From the experience of the Farm Board it should be evident that it is impossible to improve the condition of the country by any such plan. Whether it is tried with one or several commodities makes comparatively little difference except in the period before there is a breakdown.

We have been able to select one commodity, gold, and say that it must have a definite relationship to dollars. This has been possible by defining a dollar as 23.22 grains of pure gold. Two commodities, however, cannot be handled in this way. That is, a dollar cannot be defined as both 23.22 grains of gold and one bushel of wheat. Sooner or later the ratio between the two will change in the open market and the mint ratios will be out of line. The result will be that one or the other will disappear from circulation.

In other words, we can have either a gold or silver standard, but we cannot have both as a standard and still keep the two metals in circulation. The history of the United States from 1792, when we adopted the bimetallic standard, 1873, when we stopped the free coinage of silver, furnishes ample proof of this. During this whole period there was no time when both metals were in circulation in any substantial volume.

There is no reason for extending preferential treatment to silver. It is nothing more than an ordinary commodity which happens to possess certain qualities that in times past have made it suitable for money. The only possible justification for reintroducing it into the monetary system at present, then, would be to give us a wider metal base for our monetary system. We do not need this wider base, and

consequently we do not need the silver in the monetary system.

Further, should silver be put into the monetary system it would have to be at the current market price. Otherwise it would drive all the gold out of the system at once. The proposal that silver should be remonetized at 14 to 1, as suggested a few days ago, therefore, must be viewed as absurd. The present ratio in the market is about 65 to 1.

Ralph West Robey.

[Copyrighted, 1931.]


### Industrial Development Has Forced Unnecessary, Wasteful Competition.

There is a growing volume of discontent over our anti-trust laws. Many people believe that they are to blame, in large measure, for the overproduction in various industries and that we shall not have lasting stability of business in this country until some modification is obtained. The most recent evidence of the discontent is the plan of the United States Chamber of Commerce to poll more than 900,000 business men on the advisability of legis-

lation which will partly release industries from the present restraints.


In spite of the general discontent, however, there is little agreement among business leaders as to the specific changes which should be made. Almost no one maintains that all restraint on combinations should be removed. On the other hand, almost no one contends that we should continue under our present laws and try to force a high degree of competition in all lines of business.

The whole problem is exceedingly

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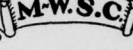
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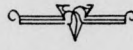
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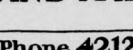



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difficult because its solution depends upon the state of industrial development in a country. At certain stages it is desirable to force the largest possible degree of competition into the economic system. At other stages such competition results in overproduction with all of its attendant ills. In 1890, when the Sherman anti-trust law was passed, the United States in general was in a position to benefit from a large amount of competition. Now we find that it has less and less advantages.

It is not difficult to see the reasons for this. In the last century our industrial equipment was comparatively small in many lines and we could gain by increasing the volume of production. Competition had this effect.

That is, in a competitive market there is a constant effort on the part of various producers to get as large a share of the total volume of business as possible. In order to do this, or, more specifically, to be able to take advantage of every increase of business, each producer builds as large a plant as possible. In a highly competitive economic organization, therefore, we find that an immense amount of capital is invested with the result that the total productive capacity may be considerably above current consumption.

Once a country becomes fully developed industrially, or, that is, once the markets are more or less completely exploited, this rapid accumulation of capital and its resultant productive capacity become wasteful. Then society may gain by slowing down the speed with which capital is invested in productive equipment.

During the past two decades it is probable that the industrial development of the United States has passed the point at which it is desirable to maintain the old pace of capital investment. If this is so, larger units and less competition should be permitted through a modification of the anti-trust laws.

Ralph West Robey.

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#### Short Selling.

Extracts from speech of Richard Whitney, President of the New York Stock Exchange, delivered before the Hartford Chamber of Commerce, Oct. 16, 1931, and broadcast by the Columbia network.

"Just what is short selling? Let us imagine a man has become convinced that a certain security is selling at too high a price. He feels certain that it will sell lower and he wishes to take advantage of this situation. To do so he tells his broker to sell the stock on the exchange. The order is sent to the floor and is executed the same as any other order. The broker who buys is not aware that the man who is selling has not possession of the stock. The contract is made and delivered the next day and the buying broker demands that the seller deliver the stock to him in accordance with the contract. The man who has sold the stock must obtain it in order to carry out his contract. This is done by the seller borrowing the stock from other persons. You can readily see that the man who thus sells does substantially the same

thing as the man who buys only he pays for it with borrowed money.

"Few people seem to realize that a short sale is nothing but a contract to deliver stock in the future and the short seller is obligated to return this stock. Every man who has sold short is as I have said, a potential buyer of securities and this is the source of great stability to the market because experience shows that when prices suddenly decline, the short sellers purchase stock in order to discharge their loans. This is especially true in a crisis.

"The Stock Exchange has recognized this fact and has permitted short selling because it was convinced that no security market could long continue in business if short selling were forbidden. For many years the short sale has been a feature not only of security markets but of all branches of business. Confident students have long declared that short selling by restraining inflation and cushioning sharp declines tends to stabilize prices. Short selling enables persons who hold securities at a considerable distance from New York City to liquidate them speedily and safely. Short selling is employed as a hedge not only for the purpose of making speculative profits but for insuring against losses. Any halt or hindrance to short selling would drive from the stock market the most important source of buying power and can only lead to excess of sellers and further declines in prices."

The above complete speech can be obtained in book form and the writer would suggest to the readers of this column that they obtain a copy through their brokerage house or I will be pleased to obtain one for anyone interested.

Jay H. Petter.

#### Spring Underwear Response Quiet.

Initial response to the first showings of lightweight underwear for Spring has been quiet, which, however, is in line with the trade's expectations. No volume activity is expected to develop for some time to come, it was said. In the meanwhile, uncertainty continues to exist over the present price situation, many mills holding off new quotations until they are fairly certain that present levels have been stabilized to some extent and that they will not have to jockey quotations after they have been named.

#### The General Quiz.

The history class was discussing famous generals.

The question about "the most famous French general" had been answered correctly by one of the students. And a girl had volunteered, "Duke of Wellington," when an English general was mentioned.

"We must not forget our own country," remarked the teacher. "Who can quickly name a noted American general?"

"General Motors!" piped up one of the smallest boys in the class.

#### Made Good.

"What did your boss say when you told him it was triplets?"

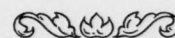
"He promoted me to the head of my department."

"What department are you in?"

"Production."

## SYMPATHETIC

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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.

### Where Is There a Better Business?

Coming home from Europe on the Leviathan I was accosted by a genial young man who made sure he was speaking to the right person, then said he was from Brooklyn and had attended some of my meetings in years gone by and had benefitted from what he heard there. That was a pleasant opening, so we got on fine together. And his story was a pleasing one.

He and his brother-in-law are equal partners in a delicatessen store in a Long Island suburban town. Their sales are \$54,000 a year. Each draws \$60 salary per week. Every summer one of them goes on a 60 day vacation, with full pay. Generally, each goes on a trip such as my friend had just taken—to European countries—though their travels already have embraced several states and they have the whole Pacific ocean and coast before them.

Immediately, I thought of what a secure, care free life those two men had, for there was not a furrow on the forehead of the man I talked with, and I could not help reflecting on how few lines of business have such a capacity to produce comfort, security and satisfaction. Are there any other lines?

Moreover, this is a solidly conservative business—I mean this specific Brooklyn concern. The inside facts will withstand critical examination. There is nothing extravagant or far fetched about it.

The drawing accounts of the two partners equal a trifle more than 11.55 per cent. on sales. That is not an excessive ratio for even the grocery business on specialized service lines to-day, but it becomes well inside limits in a delicatessen business, one of long margins. Moreover, these two men virtually are the only expense for labor, doing practically all of the work between themselves. It is exacting work. It runs to excessively long hours. From the outside, the delicatessen business seems a mere slave's life. But it will be noted that delicatessen merchants are a cheerful lot, seemingly not the least oppressed by any sort of grind.

What is the reason back of such attitude? It must be that the idea that "all work and no play" is a mistaken notion. Or perhaps we can put it the other way: "There is no fun like work" and get the right slant. There is wonderful satisfaction in making progress. Perhaps that is the factor which lies behind the cheerfulness of delicatessen merchants, for most of them make money; or, maybe I should say that the successful men among them make so much money that they can well be cheerful under long hours of labor.

Now, therefore, if we start with 11.55 per cent. expense for salaries and think the other items run to moderate ratios, we shall have a business which can cope with any competition in its

line. For those two partners can each lay up a goodly competence, backed by ample life insurance; can each own his home and educate his children; can provide all the necessities and every bit of luxury that is good for any family. When we add that each can take such a rest as I have indicated, for complete recuperation, every year—why just what more could any man want? More and once again, just where could he so surely find it all outside the food business?

And the best of this is that the story is not only not unique. It is not a bit remarkable or unusual. For we may go to San Francisco or Santa Monica, to Milwaukee or Memphis, to Kokoma or Amarillo and find parallels to this Brooklyn firm.

I know of no busier man anywhere than the famous "Herman" of San Francisco. He is so continually on the job that one is apt to wonder when he rests. The same applies to Mrs. Herman. The hours are long and Sunday is like any other day. But Herman was recently reported as absent in Europe. He and his wife were gone for quite a period and wrote snappy cards to the boys back home. There is no brighter eyed man anywhere than Herman, and a reason probably is that his business grows in volume every year and he knows precisely where he is heading every day.

Herman, of course, has a big business, much of it wholesale, but the rule holds just as good in a small way. Not half a mile from Herman's is a man who with his wife has kept a delicatessen for the past four years. They began in the smallest way. Their store is not larger now, but it is so filled with stock that more could not be put into it. That couple works alone—no expense whatever except their rent and light.

And there is vast satisfaction in the wife's face as she tells how she has two daughters in college, one to be a French teacher, the other a physician; all made possible, secure and certain by the little delicatessen shop.

Where, I ask again, could greater certainty and security be found?

Let it be noted, too, that here is a line that is decidedly individual. There are few elements of co-operative scope among delicatessens. Mostly they are based on personal specialties. Herman's is his famous potato salad. When you consider how the individual touch in cooking can be made to count, it is plain how personality enters this line of trade. It is a line as secure against general competition as any can be.

Yet as I write I can look into the windows of A. G. Draeger, who has just lately affixed over his doorway the general sign of the Associated Food Stores, his shop being about No. 121 of that voluntary chain, sponsored by individual grocers and established almost thirty-five years ago. Draeger carries a fine assortment of varied groceries besides his special line of delicatessen goods. Which indicates that there is such variety of capacity in this food business that nobody needs to follow a set pattern. Individuality has full play therein.

I know of nothing that so completely differentiates the functions of chain

merchandising from that of the individual as this delicatessen business. For the chain has one fundamental appeal—price. There are plenty of other factors in business, and the fact is that price is the last of the three or four major appeals. But it is also a fact that cleanliness, order, brightness, good lighting and snappy windows are now much on a par in all stores worth considering. Hence, we get back to the one differential—what do the goods cost?

The chain has to be mighty vigilant to be always, or even most always, right on all branded merchandise. When wrong, there is no alibi and no offsetting service. The individual can be wrong to a considerable extent—that is, to a moderate percentage—on many staples and well known articles and yet get by on his individuality of service or character.

There remains the element of quality, and to that element no organization seems to be more awake than the chain grocers. This summer has seen the individual grocers put at a distinct disadvantage on bread prices because the bakers who supply them have been negligent—or worse—about price reductions. Those bakers have lately awakened—too "lately" I believe.

Of course, they contend that flour is but one element in their product, but that contention will not hold water well among women. For women regard flour as the basis of bread and talk of labor, labels, distribution, sugar, shortening and all that will not

get far with women. Let bakers take thought now or they may find themselves too late to take effective thought against the really fine line of bakery products turned out by some chain bakeries.

Paul Findlay.

Forever.

Owen: When can I expect payment on that debt you owe me?

More: Always.

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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.

### Sell More Meat By Suggestive Selling.

A retailer who is interested in increasing his sales is primarily interested in two things: getting new customers and increasing the size of his orders to the customers whom he already has. If a retailer tries to increase each sale he will find that at the end of the week his sales will show a nice increase, while his selling expenses will have remained approximately the same. One way of increasing individual sales is through the medium of suggestive selling. After you have sold an order, mention to the housewife other items which you have in stock in which she may be interested. Mention meat to her for breakfast; there is a sizable market which remains yet to be tapped, although some retailers have been able to cash in on it. The ready-to-serve meats offer a good opportunity for the retailer to increase each individual sale. They are not competitive products with other meats as a general thing, and the sale of boiled ham or sausage or other prepared meats to a customer, in addition to her order for roasts or steaks or stew meat, is usually just that much added business.

Incidentally, the sausage department in a store can be made to pay a real profit, especially in the summer. Demand for sausage is relatively good in hot weather, whether demand for other meats is good or not. It is an inexpensive food, for it is low in price, high in food value and has a minimum of waste. In some stores the sausage department has been made to pay enough profit to defray the rent of the entire store, and in many other stores sausage sales yield enough margin to balance up summer business with winter business, when sales of fresh and cured meats are usually somewhat heavier.

One of the evils in present day meat retailing is the delivery of the small order. Delivery expense, which is considerable in any store which gives this type of service, can be made to pay only as long as the orders are of a certain size. It is true that many retailers will deliver a small order in the hopes that this will give him an entree into a customer's business. But if the small orders continue, the expense gets to be too much to charge to advertising or good will. Many stores have a minimum figure for delivery orders, and if the amount of the order falls below this amount they make a charge for delivery or refuse to accept the order. Another way of preventing this loss is to call customers at stated times during the week and get them in the habit of buying their meat supplies for several days at one time.

To-night for dinner every man in this group undoubtedly will have meat of some kind. Probably you will eat meat for lunch; I know I shall. We eat meat because we like it, and because we know that it is good for us. I tell you that meat is a good food, and it

does not cause any expressions of surprise to come over your face. But if all the people in this State who do not know that meat is good for them were to be told that, and convinced of it by the proof that we have, to the extent that they would buy meat, there would be enough increased business so that all of us could retire and play golf.

However, meat has been for many years, and still continues to be one of the most prominent foods in the diet. For that reason, a few food manufacturers having some special item which they wished to sell, have discredited meat. Some food specialists have filled the minds of people with untrue propaganda about meat, and a man or woman will listen to advice about his diet before he will listen to almost anything else. In spite of this, meat continues to be popular, but the situation calls for action on the part of everyone connected with the meat and livestock industry.

Talk meat to your customers. Tell them that it contains protein, and minerals and fat, and that many cuts are high in vitamin value. Tell them that liver is probably the best cure for pernicious anemia known by the medical profession, and that in addition to that it can be prepared in ways which are sure to appeal to the people to whom the housewife serves her meals. Tell them that meat is a healthful and nutritious food, that it is one of the most delicious foods available, that it builds good strong bodies and pure red blood. Tell them that history doesn't name a non-meat eating nation which has ever ruled the world, while pages of history are full of the names of countries made up of meat eating people that have held the high positions.

No one need hesitate to recommend meat to his customers. The informal medical profession endorses its use, and our appetites which after all dictate our diets more than any one thing, tell us that a meatless meal is woefully incomplete. Sales of meat can be increased only as you, the contact men in the industry, tell Mrs. Jones and Mrs. Smith that meat is good for them, and show them how they can use it economically and easily, and in you the entire industry rests its confidence that this job will be well done.

John H. Moninger.

### A Business Man's Philosophy.

As soon as one leaves the major business district of a large city one immediately walks into a shabby district. Why is it that cleanliness, order and enterprise seem to associate themselves only with high rents?

Is it that men who are fit for competition only in low-rent districts are naturally shiftless, dirty and disorderly? Are they unable to discipline themselves sufficiently to rise to the standards of first-class business?

It may be argued that the small business man lacks capital even for minor improvement. But lack of capital does not account for dusty windows, disarranged stock and dirty sidewalks. A few rags, a bucket, a broom and a little muscle would work wonders.

The truth, perhaps, is that most stores stay small and dirty because the proprietors are so lazy that they are unable to rouse themselves to do anything they are not ordered to do. They will wait on customers because a customer is in the nature of a boss. If they were employed as manager of a chain store they might hustle, because they would have a hard-boiled overseer. Lacking a good boss they are helpless. They drift along, eking out a bare existence, unable to wake themselves from a natural stupor. The poorer quarters of our cities are filled with this type—and so are the rural districts.

William Feather.

### What's in a Name?

"Waiter, didn't you tell me that this was chicken soup?"

"Yes, sir."

## FISH

OCEAN, LAKE, SALT & SMOKED  
 Wholesale and Retail  
**GEORGE B. READER**  
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 GRAND RAPIDS, MICH.



## Corduroy Tires

Known from the Canadian Border to the Gulf—and from New York Harbor to the Golden Gate—the Corduroy Tire has in ten years gained a reputation for value, for superlative performance and dependability that is second to none!

The Corduroy Dealer organization dots the nation's map in metropolis and hamlet. It is an organization that swears allegiance to the Corduroy Tire because of long years of unflinching tire satisfaction to the motorists of the country.

Go to your Corduroy Dealer today. Ask to see the tire. Big—Sturdy—Handsome in all its strength and toughness, the Corduroy Tire will sell itself to you strictly on its merit.

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Distributors Fresh Fruits and Vegetables

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



Rusk Bakers Since 1892

Leading Grocers always have a supply of

## POSTMA'S RUSK

as they are in Demand in all Seasons

Fresh Daily

POSTMA BISCUIT CO.

GRAND RAPIDS, MICHIGAN

"Why there isn't a bit of chicken in it."

"No, sir, and there ain't no dog in dog biscuit."

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## HARDWARE

Michigan Retail Hardware Association.  
President—Waldo Bruske, Saginaw.  
Vice-Pres.—Chas. H. Sutton, Howell.  
Secretary—Harold W. Bervig.  
Treasurer—William Moore, Detroit.

### Looking Ahead To Thanksgiving Day Trade.

Thanksgiving Day is only a little more than a month distant. So it is not too early for the window trimmer to give some thought to his Thanksgiving displays.

The Thanksgiving display should be one of the best of the year. Nor should it be an isolated event. It should come, rather as a sort of climax to the fall selling and as a curtain raiser to the Christmas holiday trade. In planning and arranging your window trim, it will be worth while to bear these facts in mind.

It pays, throughout the year, to make your displays seasonable and wherever possible, to tie them up with topics that are in the public mind at the moment. Because at this particular season a good many people are thinking of the approaching Thanksgiving holiday it is good business to put on a hardware display with a distinctively Thanksgiving color.

No window trim is sufficient, however, if it merely takes on a certain bit of timely color. Every window trim should have a definite purpose. That purpose is to help sell goods. And when you have mentally outlined what you consider a good Thanksgiving display, pause and apply the acid test: "Will this display help to sell goods?"

At the same time, every reminder of changing seasons, every hint that time is moving on, will tend to stimulate buying activity. But the more intimately you link your seasonable, colorful display with the goods you want to sell, the more effective that display will be.

Before the Thanksgiving holiday, harvest hints and harvest color can be worked into a good many attractive displays of seasonable lines.

Late October or early November will often be found a good time to push cutlery. Cutlery lends itself readily to attractive display. Carving sets should sell readily at this season. Nobody cares to carve the Thanksgiving turkey with a dull knife.

One hardware dealer used numerous autumn accessories to lend seasonable color to a cutlery display. An appropriate background was contrived by the use of a grape border. Sheaves of grain, corn stalks, yellow ears of corn, pumpkins, fall and winter apples, pears and quinces, were all worked into the display. Such accessories lent the maximum of timely color to the display at very slight expense.

These timely accessories were helped out by the use of neat show cards bringing out the significance of the display. "A sharp knife for the Thanksgiving turkey," "Cutlery for the holiday season," "A well set table adds to the joy of the feast," and similar slogans were used. Each article on display was accompanied by a neat price ticket. The goods featured included carvers in pairs and in cases, kitchen knives, butter knives, steel knives and forks, meat forks, kitchen ware, fruit spoons and similar articles. Silver fruit baskets were also shown.

It is usually good policy to make such displays as comprehensive as possible. The autumn accessories attract attention to the window; and the more lines you can show without crowding, the more likely you are to get sales. Of course everything shown should "tie in" with the main topic of the display; anything incongruous is apt to spoil the effect.

Opportunities in early fall for colorful displays should be utilized to the full. "What have I to do with pumpkins and autumn leaves?" you are apt to say. "I don't sell them, I sell hardware." Yet it is these very items, easily procurable, that enhance the attractiveness of the window and induce people to stop, look and think seriously of buying seasonable articles. For one passer-by who will stop to look at a display of hardware, four or five will be halted by the biggest and yellowest pumpkin in three counties—and will, incidentally, look over the timely hardware lines arranged about that pumpkin.

At the same time, you must show the goods you want to sell. Don't let a zest for attractive accessories run away with your judgment.

A hardware dealer some years ago decided to put on a Thanksgiving display that would make everybody "Stop, look and listen!" He weighed a number of schemes, rejected one after another, and at last had a veritable brainstorm. "That will pull the trade," he decided.

So he fenced in the entire window with poultry netting. Inside this pen he placed a turkey gobbler and two hens—live ones. Corn was scattered about, dry grass and sawdust. Everybody who came along stopped to look at those turkeys. The crowd at times blocked the sidewalk.

"Pulling any business?" the dealer was asked.

"Naw," he grunted. "It's funny, too." There's a crowd looking at those birds all the time. But nobody comes in. Take it from me, this seasonable color stuff is the bunk."

Yet the thing was simple enough. The dealer was not selling turkeys, yet he advertised nothing else. He had a striking, arresting feature in his window, but no seasonable goods. One live turkey, with a comprehensive display of carving sets and cutlery, would have carried an eloquent message to everyone and stimulated sales.

"Show the goods" is a slogan to remember in connection with every window trim you put on. And bear in mind that acid test of every display, "Will it help to sell goods?"

Large stores with ample window space can put on very elaborate displays. One such display, put on some years ago by a big city hardware store, was hard to beat in the matter of effectiveness.

A background was painted in, showing a log cabin with door ajar, and in the distance the horizon with a pine tree outlined against it. In front of the doorway were shocks of corn, and a block to which a Thanksgiving turkey was tied. The axe stood nearby. The floor of the window was covered with turf, dotted with pumpkins. Two arrows sticking in the cabin wall made clear the significance of the display—

an Indian attack on a Massachusetts settlement just as the Puritan couple were leaving their log cabin to attend Thanksgiving service. The display was devoted to emphasize the traditional origin of the Thanksgiving festival; and numerous items of seasonable hardware lines were skilfully worked into the display.

In this case the display occupied one of several windows in a large store; and the adjoining windows were filled with seasonable goods. The passerby, stopping to look at the central "picture window," inevitably lingered to examine the seasonable lines displayed nearby.

For the average hardware dealer, such a display would be impracticable. Few stores have window space sufficient for a display so elaborate. Nor would the incidental outlay of time and money be justified. But simpler displays are easy to contrive.

For instance, a harvest background can be used to advantage in displaying cutlery. A broad frieze can be contrived of a wide board covered with white material. Each upper rear corner, and also the rear center of the window, can be decorated with a sheaf of grain, preferably wheat. From each of these sheaves suspend garlands of vegetables, fruits and grain. These garlands can be contrived by pinning the various items to the board border to give a festooned effect. At the back of the central sheaf, make a sunburst of grain. This can be formed by attaching a series of laths, like spokes, to a common center, and covering these spokes with ears of corn. The center, where the laths all join, can be covered in the same way. For the background of such a window, use whatever you have—mirrors, paneled wood or gathered or pleated cloth.

A sheaf of wheat, arranged in pedestal form, may be made an additional feature. This is done by covering a pedestal with a thick outer layer of wheat and tying it midway to look like a sheaf. On top of this pedestal place a glass shelf on which to display small articles of stock.

Another harvest idea is to mount a huge sheaf of wheat on top of a high pedestal, and tie about the center of the sheaf a large bow of bright ribbon. Extend the streamer ends in graceful drapes to the floor. Or bright-colored ribbons can be used to connect the sheaf in the center of the window with the four corners. A small spray of

wheat can be used to decorate the show card used with your display and heads of wheat can be glued to the price tickets.

Another attractive idea is a model kitchen with the Thanksgiving dinner in preparation. This display has the distinct advantage that, apart from the foodstuffs shown, practically everything on display is part of the hardware stock.

While all these may be called Thanksgiving displays, they should not be kept until the last day before the holiday. Never forget, your purpose is to sell goods, and you can't do that if you hold your big display until practically the last minute. It is timely to talk Thanksgiving a full month before the holiday; and to string along a series of seasonable displays from now until then.

As a curtain raiser, a Hallowe'en display is timely right now. The familiar jack o' lantern, contrived out of a big pumpkin with a powerful electric light bulb inside, makes a good centerpiece. A really imposing jack o' lantern of mammoth proportions can be built of orange tissue paper on a couple of wagon wheel rims or discarded tire casings. But the pumpkin face will suffice and involves less work. Small pie pumpkins can be made into smaller jack o' lanterns for the corners of the windows. With these simple features, work in seasonable goods of all kinds.

Victor Lauriston.

### What Represents Your Net Profit.

The retailer's dollar received for merchandise sold by weight has been divided into \$.80 for costs, \$.15 for overhead and \$.05 for net profit, according to a survey recently made by a National scale company.

In weight the division was 12 4/5 ounces for cost, 2 2/5 ounces for overhead and 4/5 of an ounce for net profit.

As little as one-quarter ounce overweight will affect the net profit, for the loss must come out of the four-fifths of an ounce, the profit part of the pound.

### Hen Intelligence.

Betty: Black hens are more clever than white ones, aren't they, Ma?

Ma: What makes you think that, dear?

Betty: Well the black ones can lay white eggs, but the white ones can't lay black eggs.

## Michigan Hardware Co.

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

Wholesalers of Shelf Hardware, Sporting  
Goods and  
FISHING TACKLE



## 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.

### Majority of Smart Women Prefer Short Hair.

There are just as many new styles in faces, complexions, figures and coiffures as there are in costumes. The mere fact of being dressed by a great Paris couturier is no longer sufficient to establish a reputation for elegance. Every element of the stylescape must be co-ordinated into the perfect silhouette of the moment, if one is to achieve chic in the true Parisienne sense of the word.

The new hats demand an absolute revision of the coiffure in almost every case. They are not really, nearly so hard to wear as the late tonsure skull caps, but they can't be put on anyhow, and they throw the profile—the left one particularly—into high relief.

On first thought, one might conclude that the Second Empire and eighteenth century hats would foster a wealth of curls and chignons, but on second, one realizes that such small hats perched on a complicated coiffure would create a fancy effect, absolutely fatal to the contemporary notion of good style; for the modern versions of those jaunty millinery epochs are made to fit the head—as far as they go anyway—and it is essential to dress the hair so as to make the face and head look as small as possible. This treatment, by the way, is favored by Paris couturiers for evening, also, as the small head makes a woman look tall.

Paris hairdressers and milliners have got together this season and signed the death warrant of all bunchy effects. Those bird's-nest curls at the nape have vanished and likewise those little rouleaus that at least seven out of ten girls favored last Winter.

There are still curls, it is true, but they are so flattened and conventionalized as to give a wavy outline, that may correct without seeming to hide the shape of the head.

Few smart women in Paris have returned to really long hair, probably because Antoine, who creates the coiffures of at least 80 per cent. of the famous elegantes, is definitely opposed to the return of the chignon. He works miracles with a rather long shingle, however, so that cropped heads offer just as great variety, to-day, as did the abundant tresses of the Empress Eugenie and her attendants.

The majority of well-turned-out women noted about Paris this Fall have adopted some version of Antoine's wind-blown bob with the hair straight or ever so little curled—the ends effile so they're like feathers—and made to lie in natural looking curves on the head and sweep forward on the cheeks, by means of a water wave. If there's a parting at all, it is placed on the center or on the right side so as to lavishly garnish that important left profile.

As the majority of the new hats re-

veal a considerable portion of the back of the head, the dressing of the back hair must be carefully studied, also. The wind-blown bob often features the hair cut in a feathery fringe all round the back as well as in the front and held in place by a semi-circular comb fitting the head from ear to ear—in back, of course.

These comb-bandeaus are worn with curled hair also, the coiffure being loosely waved and the ends arranged over the ears and in the back, in flattened ringlets.

Combs of all sorts have come back into fashion for day as well as evening wear. Auguste Bonnaz is making sets of two small combs in cristalombre or shell for daytime and in gold or silver for evening, that may be worn in a number of different ways—one on each side holding curls or lovelocks in place over the ears, or both in back, ensuring chic of curls or chignon.

The curved golden combs, set with pearls or coral, so often seen in portraits of both Josephine de Beauharnais and the Empress Eugenie, have been revived for evening, with Directoire and Victorian ensembles. They may be worn at the back of the head, or detached from the comb proper to form a coronet. Jewelry designers are creating narrow circlets on the same principle, but with a more modern air.

Combs or ornaments of some sort for the hair are part of all the new evening parures being shown by Mauboussin, Van Cleef and Arpels, and Cartier, to name only a few of the great Paris jewelry creators.

Few coiffures either for day or evening leave the forehead bare, which is good news to the many women unblest by the marble brow. Light fringes, curved fish hook locks or curls, that bear, however, no resemblance to the uncompromising bangs of our grandmother's day, soften and change the outline of the face.

The hats that turn definitely skyward in back—and there are many of them—are responsible for a return to the location of the "Psyche Knot," for the chignon, if any; for that arrangement fills in the space under the hat and creates a gradual becoming slant toward the nape.

Antoine designs a very modern version of Madame Recamier's well-known head dress, using both straight and curly hair, that is equally smart with such hats or with evening gowns of the Directoire persuasion. There's a fish-hook, but feathery, fringe of straight hair all round, but the hair, left longer in the psyche spot in back, is dressed in a bunch of curls, held by jewelled combs in the evening.

Cendron, a young hair-dresser who is creating quite a stir in Paris at the moment, has devised a new and extremely practical coiffure expressing the same idea, for semi-long, straight hair. A few locks are cut short softening the forehead and over the ears, while in back the hair is swept up from the nape into a simple twist, fastened with a shell pin for daytime and with a jewelled arrow for evening wear.—N. Y. Times.

### Submit Notion Stock Control Plan.

A special bulletin on stock control, designed primarily for the use of notions departments in retail stores but applicable to toilet goods, homewares and novelties, will be issued by the National Notion Association this week. Directors of the organization at a special meeting last week approved a report submitted by a committee appointed to investigate the question. The stock control study was undertaken some months ago at the suggestion of notion manufacturers who felt that unbalanced stocks in stores were cramping the profit possibilities of notion departments. The method worked out, according to members of the committee, can be applied to any department in which small items are handled.

### Active Call For Electric Heaters.

Manufacturers of room-size electric heaters have profited considerably during the last few weeks through extreme variations in the weather. Jobbers, supplying merchandise to both hardware and electrical goods stores, report an increase in consumer interest. Wholesalers have furnished a larger repeat order business this week on units made to retail around \$5. Calls for other electrical appliances are limited. Several producers have offered special inducements to get wholesalers to increase holiday purchases of percolators, toasters and similar articles, but their efforts have met with slight success.

### Food Index Drops To New Low.

Another sharp drop in food prices last month carried the September index of wholesale grocery quotations compiled by New York University for the National Wholesale Grocers' Association to the lowest point on record. The index number for last month was 75.3 per cent, a drop of 2.5 per cent. under the August figure and 15.5 per cent. under September, 1930. Items which averaged higher last month were oats, tomatoes, pineapples and evaporated milk. Lower quotations were reported on beans, flour, cornmeal, rice, prunes, peaches, sugar, coffee, corn, cottonseed oil, lard and condensed milk.

### To Delay Spring Curtain Buying.

Spring curtain orders will be placed later this season than in any similar period in the last five years, according to reports from the New York market. Spotty conditions prevailing in the market have made curtain manufacturers uncertain regarding Spring demand and they are planning to stay out of the market until late January, and possibly until February. At present only a few of the larger producers are enjoying a good volume business and they are furnishing only low-end products to retail from 79 cents to \$1.25. The market for better curtains, it was said, is almost at a standstill.

### Trade Holds Back New Glassware.

Discouraging sales during the early part of the Fall season caused a number of glassware producers to hold up new patterns originally scheduled for late Fall and holiday sale. The manufacturers had planned to put their goods on display early in September, but will go through the remainder of

the year with the pieces they showed last Spring. The new goods will be held until January, when the annual glassware market opens in Pittsburg. Although business showed a slight increase last week, the trade believes the current season will be the least profitable in more than three years.

### Pocketknife Promotion a Success.

Promotional activities undertaken this year by manufacturers of pocket knives have resulted in a 10 to 15 per cent. increase in business, according to estimates furnished by cutlery manufacturers. Two of the largest producers of pocket knives have sponsored wood-carving contests in their sales drives this Fall, while others have promoted the use of knives through extensive advertising campaigns. The demand so far has been best for jack knives retailing from 25 cents to \$1, but jobbers are now beginning to place orders for ornamental pen knives for holiday sale.

### Women's Sport Coats Reduced \$1.

A reduction of \$1 a dozen to a basis of \$14 on women's ribbed sport coats for quick delivery has been put into effect by one of the leading knit-goods mills. This mill also made public the fact that it had met the new market of \$9.75 per dozen on worsted ribbed bathing suits, established toward the close of last week by some of the leading volume producers. Some mills, however, were reported to be holding their quotations at \$10.25, but it was thought possible that the entire market will swing into line on the new basis before the end of the week.

### Woolen Competition More Severe.

Competition in the woolen and worsted market reached its severest stage of the current season last week, with further price reductions on goods for Spring. Demand for goods continues very spotty. Some houses get their full share of business and others obtain only a small portion. Price cuts have emanated chiefly from the latter, it was said. From present indications the strike at Lawrence, Mass., may be an extended one and selling agents see a shortage of worsteds resulting, in the event that suspension is prolonged.

### Shortage of Part-Wool Blankets.

The scarcity of certain part-wool blanket constructions became more acute during the week when last-minute orders from jobbers and retail buyers reached the Eastern market in fair sized volume. Some mills are sold up for several weeks in advance on these styles and cannot promise definite delivery dates. Solid colored numbers continue outstanding, with some favor shown to plaids. A few all-wool styles are also moving actively, although quotations on these numbers have not been as steady as on the part-wool styles.

### Not Guilty.

Judge O'Flaherty: Haven't you been before me before?

Prisoner: 'No, y'r honor. Oi niver saw but wan face that looked loike yours, an' that was a photograph of an Irish king.

Judge O'Flaherty: Discharged. Call th' nixt case.



## HOTEL DEPARTMENT

### News and Gossip Concerning Hotels and Landlords.

Los Angeles, Oct. 17—Last week Los Angeles indulged in one of those functions known as a "charity ball," supposed to have been promulgated for the purpose of relieving the unemployment situation. The local papers indulged in many columns in describing the costumes, illustrating many of them, which ought to produce a thrill in the "bread line," but not a single word concerning the financial results. Thousands upon thousands of dollars were spent upon costumes. Designers, modistes and others made a heap of money, but few of the unemployed, if any, participated in this type of disbursement. I wonder what percentage of the total cost of the affair will ever find its way to the men and women who really need it, or whether a thought was bestowed upon the supposed beneficiaries. Was it charity—love—that led these men and women to buy these splendid costumes for this "charity" carnival? Through last winter thousands of women throughout the country went down to the breadlines and labored—as thousands will do again this coming winter. They went among the unfortunate and helped wherever they could. They were dressed in simple, inexpensive clothes. They worked with a love for humanity—I speak of those who worked freely—for long hours. There was no parade, no carnival about it, but the unfortunate were helped. There are thousands of stories to be told of the dark winter of a year ago—thousands of stories of little acts of neighborliness. To those who gave heed to the plight of the jobless thousands, the outstanding cause for cheer was the unselfishness desire on the part of those who had jobs, who depended on wages, to help those who were jobless. Neighborliness ruled. And the man who was out, the family in hunger, the homeless woman, were the neighbors of all. Charity is an unpleasant word, used too much in recent times. It is a shame that thousands who want to work should be forced to accept charity—but somehow the charity that lives in the homes of the Nation seems a lot better than the charity carnivals, with their lavish costumes and their costly pageants.

Hotel Whitcomb, St. Joseph, having gone into what is termed a "friendly" receivership, in which Elmer E. Cross is named receiver, that indefatigable and astute individual, Charley Renner, has been called in to take charge until at least, they can find out what it is all about, thus verifying to a large degree my statement of long ago that, given time that "Crazy Dutchman," as we used to call him, would have everything in sight in the Southwestern Michigan hotel game. Mr. Townsend, who has managed the Whitcomb since the retirement of Mr. Jenkins, some months ago, will remain on the board of directors. The latter years' history of the vicissitudes of the Whitcomb borders on tragedy. The older Whitcomb was a money maker on a modest investment and Tupper Townsend put in the best years of his life in catering to a clientele who liked the hotel because of fond recollections of the days when its magnificence was acclaimed everywhere. But the late Mr. Wells, with a commendable spirit of enterprise, decided that its patrons deserved better physical attractions and put it up to Mr. Townsend to iron out the rough spots. The New Whitcomb is really a monument to the tireless Townsend, who helped raise the money and superintended its construction to the almost irreparable ruin of his own health. The death of Mr. Wells, soon after the building was completed, left its finances in a somewhat chaotic condition and it will require very strenuous attention

on the part of the new management to bring it back in the limelight, but if it can be done, Charley Renner will be the magician to turn the trick. More wishes for success, Charley.

The Wisconsin Hotel Association held its annual meeting at Milwaukee, the first of the present month. I mention this fact for two reasons, one of which is that my old-time friend, Herman O. Kletsch, manager of the Republican House, of that city was re-elected Secretary for the fortieth time, I should say, and the other is that the Wisconsin organization stands for something—is an accomplisher. It is run on strictly business principles, and has a business manager, H. L. Ashworth, who also stands for much. They don't get together and waste their time passing resolutions of a perfunctory character and go back home and go to sleep, but they strictly live up to the tenets of the institution, which means much for its membership. When a "skipper" makes a skip, they don't sit down and sob about it, but they turn the account and responsibility over to their manager and he collects the coin or sees that the perpetrator gets several uncomfortable moments in the hoosegow. Then again, Mr. Ashworth, has the date of every convention etched on his very brain, and he also gathers them in, in addition to broadcasting the advantages of Wisconsin as a resort state.

They say that Manager Christenberry, of the Park Avenue Hotel, in Detroit, distributes overnight tooth brushes to all of his guests. Something new develops in the advertising game at every whirl of the motor.

Ray H. Reynolds, who manages Hotel Owosso, at Owosso, when he can't find anything else to keep him out of mischief, is always devising some scheme to improve his offerings to his patrons. Just now he is engaged in a program of redecoration, laying new carpets and improving the lighting effects of his establishment.

George Jennett has purchased the property and equipment of Hotel Crow, Saugatuck, and has already taken possession of same. The hotel was erected by Elmer Crow some years ago and operated by him as a combined restaurant and hotel. I don't know what Elmer proposes doing, but whatever it is, he has my very best wishes for prosperous times.

It is told that at the golf tournament sponsored by the Wisconsin Hotel Association, at Milwaukee, recently, Milton Magel, whom we all know, had quite a time winning the championship cup. He had to play the 16th and 17th holes with a lantern, and had to forego the 18th altogether. No mention has been made of the "nineteenth."

The Pullman Company have asked permission from the Interstate Commerce Commission to increase their berth rates on sleepers. They sure ought to get their wish. During the war period these charges were doubled and still remain at the higher figure. Of course they practically drove away most of their patrons, but they are still bothered with a few old-fashioned acrobats who are doing penance for something or other, and still think they can stow themselves in a Pullman berth without maiming themselves permanently. The sleeping car people may get a readjustment of their rates, but there will never be any improvement in their sleeping accommodations. And for these reasons will continue to haul a battery of practically empty cars on almost every through train throughout the country.

Uncle Sam is sure getting after those low fellows who are selling those alleged grape juice bricks, which, if co-

"A MAN IS KNOWN BY THE COMPANY HE KEEPS"

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

## PANTLIND HOTEL

"An entire city block of Hospitality"

GRAND RAPIDS, MICH.

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Grand Rapids' Newest Hotel

400 Rooms -:- 400 Baths

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## HOTEL DETROITER

ROOMS 750 BATHS

FREE GARAGE

UNDER KNOTT MANAGEMENT

SINGLE ROOMS WITH PRIVATE BATH

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NO HIGHER



DETROIT



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

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GRAND RAPIDS

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

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## HOTEL ROWE

Grand Rapids, Michigan.

ERNEST W. NEIR, Manager.

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Traverse City

Rates Reasonable—Service Superb

—Location Admirable.

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In

Kalamazoo

It's the

## PARK-AMERICAN

Charles Renner, Manager  
W. D. Sanders, Ass't Mgr.

## New Hotel Elliott

STURGIS, MICH.

50 Baths 50 Running Water

European

D. J. GEROW, Prop.



ordinated with corn sugar, raise havoc with the shelf papers in the pantry. It seems they have been represented as "docile" when, in fact, certain of the species become "fractious" at times. But the thousands of malt houses located everywhere, selling daily millions of cans of malt syrup, presumably for lubricating pancakes, will continue to flourish until the enforcement department has another thought filtered into its think tank.

Now the California hoteliers, already protected to certain extent by a law which outlaws canines unless annexed to a leash, want more teeth into the act so they may politely say they "would be glad to accommodate," etc., "but there is the law, you know." The canine in California, as it is, certainly leads a "dog's life." He may be decorated with a license tag, but the big, bad policeman sends him to the slaughter house if he appears in public without a leash, and a dozen "strings" wouldn't save him if his owner perchance took him for a stroll in a public park.

Seems funny, but the fact remains well established that most of the Chinese restaurants in Los Angeles are owned, operated and largely patronized by Japanese, only the cooks and waiters being Chinamen. The manager of one I occasionally patronize, down in the Plaza district, tells me that he and his cashier are Japanese, and most of the patrons are Americans.

Have you ever wondered, as you saw a fight in a movie, in which tables and chairs were smashed over the heads of combatants, how the hero could come through for the final close-up without showing a face which was beaten into the semblance of a pounded beefsteak? I have, and it has ever been a great mystery to me, but one which was solved for me the other day, when I went to a workshop, or laboratory, the other day, over in Glendale, where they make a specialty of building furniture which smashes but does not annihilate. The proprietor of the establishment used to be a carpenter in one of the studios. But he lost one of his hands in an accident and it was presumed that he had become incapacitated. But not so. This man used his head to overcome the loss of a hand, and he discovered in various experimental ways that the fiber of the desert yucca, could be used, on account of its lightness, for preparing feather weight articles with a hazardous appearance, which were not so ugly in their contact. He began his experiments with the stalks, after they had gone to seed and dried up. It is against the law to take yucca from the National forests while it is growing, but after it has matured and the seeds have been scattered by the wind the removal of the dry stalks is somewhat of a public service. This genius began removing them by the wholesale. From those yucca stalks, he began manufacturing in a shop at his home, "fake" furniture—chairs and tables which look like solid wood, when pictured on the screen, but so light that you could lift the heaviest of them with your little finger. Those tables and chairs can be smashed over an actor's head in a manner that is "killingly" funny and yet do the smashee no harm at all. And slapstick is so completely out of fashion that this new departure makes a decided hit. He is an artist in his line and sometimes makes even grand pianos which you see frail artists toss out of windows, with an artificial "smash," and when they are dropped on one's toes or bounced off a badly loaded truck you see the audience really go wild with mirth, getting their money's worth—because of the idea that it must cost a lot to make pictures when grand pianos are smashed up like that. But when they come from this genius' shop, they don't really cost a

great deal, and the comedian who comes in contact with them, is still able to appear in public, and dance and play golf if sufficiently demoralized.

Also I attended the dedication of the British Old Peoples Home here the other day, which seemed to me to be an event of more than passing significance. There are said to be three of these homes in this country, one near New York, one in a Chicago suburb, and this newest one at Sierra Madre, a dozen miles from Los Angeles. The home just dedicated, to be sure, is small, but as it is to serve eleven Western states is destined to grow, and provision for growing has been made by locating it on a large tract of ground, with plenty of idle land near by which can be utilized later on if desirable. It was stated at the dedication that many applications had been filed from prospective inmates, and would be financed in the near future. It is conducted on the same plan as many fraternal organizations in Michigan have adopted. Anyone descending from English parentage may, for a certain modest sum, if they can provide it, secure a home here, and if they are indigents, efforts will be made to secure them the accommodations just the same. It gets away from the county farm idea and is a real effort along charitable lines.

The longest building in the world, so claimed, is the Los Angeles Union Terminal building, which is 1,100 feet in length, covering three city blocks. It has a right to be the longest for it is the throbbing heart of the world's greatest produce market, and when one arises at an early hour to go down and see it at the height of its activity, he has certainly got something to talk about. It is the only market anywhere to which an average of 3,000 truck loads of fresh fruits and vegetables are brought every day of the week, except Saturday, for distribution far and wide. According to the superintendent, fresh lettuce is distributed from this market every business day of the year, and the same can be said of garden peas and other vegetables, and the same may also be said of fruits, noticeably strawberries, and the citrus products. So unrivaled is the productive area, covering Southern California and reaching along the West coast of Mexico, Hawaiian Islands, and South America even makes its considerable contribution. It is claimed that in this market are thirty divisions where only peas, string beans and asparagus are handled. This market is wholesale only and is open to anyone. Any farmer may drive his truck into it and secure stall room for an insignificant sum, backing his truck into the allotted space and selling, at wholesale only, from its rear end. These farmers begin driving in at about 8 p. m.—men of all nationalities, speaking numerous tongues—and women, too, in many instances. There are over 400 "regulars" who take the same places night after night, and a traffic cop directs the more transient ones. First come the long-distance truckers, who almost hide their huge vans with a wealth of vegetables of all colors, many of them coming from a section 200 miles distant. These are followed by the local growers, the traffic being handled with clock-like exactness. But the real show begins about 4 a. m. when the buyers approach from the nearest towns, followed by the local and suburban grocers who absolutely fill the huge market to its capacity. These are followed by the peddlers, or hucksters, with double-decked wagons, and last come the cheaper retailers, driving queer vehicles of every description, to pick up "job lots" from the market's enormous remnant counters. For everything must be sold, everyone must clear out by noon, so that the whole 21 acres may be cleaned up for the night following. Every day many

tons of good food are thrown away in the market. To illustrate, Los Angeles eats more bananas than any other city, though it ranks behind New Orleans as an exporter of this particular fruit. But bananas which are ripe when they reach the brokers are ruthlessly cut from the stalks—to the great joy of hundreds of women and children who daily go through the market, picking out of the huge trash cans large quantities of food to carry home. Many bring children's carts and even baby buggies to transport their gleanings, and when one really sees how much good food is discarded, it is hard to understand how anyone could really go hungry. I saw fruits dumped which had only begun to "spot." It certainly is a marvelous experience, if one will only set the alarm to "alarm" at 3 a. m. You say "ugh," but you are missing something just the same if you are unwilling to make the sacrifice.

Frank S. Verbeck.

George H. Snow, 58, manager of the Reed Inn, at Ionia, and former circus entertainer, died following a stroke of apoplexy at his home there last Friday night.

Mr. Snow was born in Vermont. During his early years he was connected with several circuses, including Barnum and Bailey, with which he was an acrobat.

Following his circus career he operated a hotel in Deland, Fla. Nine years ago he came to Belding where he operated a hotel for three years before moving to Ionia to operate Reed Inn. He was prominent in fraternal circles and was well known throughout the State.

He is survived by the widow and one sister, Mrs. T. N. Haubennestel, of New York State. A son, Raymond, died Aug. 26 of tropical fever which he contracted while in the navy.

The body of Mr. Snow was taken to Vermont for interment.

The formal opening of the Mather Inn, in Ishpeming, which has been under construction since early summer, will take place the first week in January, according to present plans. The construction work will be finished on Nov. 15 and about six weeks will be required for furnishing and equipping the hostelry.

The seventy-five room LaSalle, in Battle Creek, originally operated by Milton Magel, now of Milwaukee, has been leased for a term of years to the Raymond F. Smith Corporation, of Chicago. D. N. Olson has been sent on from Chicago to manage the house. R. Taylor Smith, of Chicago, is assistant manager.

The Wentworth, at Lansing, which has been closed for several months, will be remodeled by executors of the estate of the Mrs. Ellen Wentworth. A new lobby is part of the plan. The hotel has about forty-five rooms.

Edgar E. Pitts, past National president of the Greeters, who is associated with Tuller, has invited Charter No. 29 to be his guests at an old-fashioned barn dance, with autumn refreshments, at his farm off Middle Belt Road, near Farmington, this fall. The affair will be sponsored by the Women's Auxiliary of the charter and will be held near Hallowe'en.

#### To Improve Wholesale and Retail Grocery Practices.

Pittsburg, Oct. 20.—The U. S. Bureau of Foreign and Domestic Commerce will inaugurate in Pittsburg this month an experimental plan for the development of better merchandising in the food products industry.

The project will be the most intensive and far-reaching effort ever undertaken to improve wholesale and retail grocery practices. It will include not only the research features of the Louisville survey, but will be extended to embrace a complete merchants' training program.

A staff of Government experts on all phases of merchandising will direct the program for a six months' period. Subjects to which especial attention will be paid will include store arrangement, stock layout, window displays, illumination, refrigeration, packaging, handling of perishables, delivery, buying, credit, accounting, etc.

Many facts of vital interest to the food and associated industries will unquestionably be developed as the work proceeds.

Ralph C. Edgar.

#### Demand For Sheets Slackens.

Primary market sales of wide sheetings and sheets slackened during the week and the volume placed was only fair in comparison to some recent totals. A few mills, however, are fairly well placed on advance business, which will keep them running for some time to come. Interest in holiday goods has not developed very strongly yet, and only a few sales of solid colored and colored border goods in fancy packages have been placed. Volume buying of these numbers is expected to start in shortly, however.

#### Slight Spurt in Glass Orders.

Arrival of comparatively cool weather in some sections of the country has given a little spurt to the market for flat glass for building purposes. There has been a slight increase in demand for window glass. Plate glass, however, continues to lag. Production of both sheet and plate glass types is much below the average for this season of the year and the outlook is for a falling off in production after Nov. 1, rather than an increase. Stocks in the hands of distributors are lower than they have been since 1919.

Ditto.

Teacher: How many days are there in each month?

Johnny: Thirty days hath September, all the rest I can't remember. The calendar hangs upon the wall—why bother me with this at all.

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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 Ironwood, and the March and November examinations at Grand Rapids.

### Michigan State Pharmaceutical Association.

President—J. C. Dykema, Grand Rapids.  
First Vice-President—F. H. Taft, Lansing.

Second Vice-President—Duncan Weaver, Fennville.

Secretary—R. A. Turrell, Crosswell.  
Treasurer—Clarence Jennings, Lawrence.

### No Profit on the Stuff You Give Away.

The conduct of a retail drug business is, aside from its professional aspect, quite a complicated undertaking. Real merchandising is not merely the exchange of goods for money. Neither is the selling of goods at a price greater than first cost always profitable. Turnover is not the key to profits nor is volume a guarantee of success. These things are important, like stones are to the house builder, but many things must be considered, controlled, and effectively applied if a successful business structure results. In a final analysis, a successful business must show a net profit after "overhead" has taken its toll from the combined beneficial influences of turnover, volume, stock control, gross margin, and careful buying.

The net profit on your business is figured on your entire business operation for the period and not from single sales or sales of single items. The value of a sale depends on its final effect on the entire business. For this reason it is unwise for the retailer to permit manufacturers or salesmen to mislead him with impressive arrays of statistics, and figures which prove that he will make money selling an item, the gross margin on which is less than the dealer's average overhead, merely because the item has a rapid turnover. Net profit is not a function of turnover, it is perhaps more dependent on volume than it is upon any other single phase of business, and at that, it is more dependent upon total volume of business than upon volume of sales of any single item. In other words, a retail business on account of the many fixed charges which make up "overhead," must be viewed as a whole. The percentage of these charges varies with the volume, hence one cannot assign a percentage of overhead as the expense of handling any given item until the total volume of the business as a whole has been compared with the total overhead cost. A quickly sold item takes but little of a clerk's time and since it is soon gone, it looks reasonable that little rent, light, insurance and interest should be charged against it. However, such is not the case, clerks are not continually busy selling such items alone. There is idle time to be charged off and the fact must be considered that if clerks were hired to sell a single item, the overhead would, in most cases, be enormous indeed. The same thing applies to other items of overhead. You could not rent a building solely for the sale of even so rapid a seller as tooth paste; it must

have the aid of the rest of the business to pay expenses. You cannot charge tooth paste with only the rental of the two foot space it occupies. Consider how much tooth paste you would sell if two feet were all the space you had.

The logical conclusion from all this, is that it is necessary to consider a single sale not only on a basis of its own merits but in its relation to and effect on the whole business. It takes a lot of sales of a lot of things to make a drug business profitable. Some of those things are slow movers, but it is necessary to have them. Some of what appears to be overhead directly chargeable to these slow movers must be charged against the fast sellers because if you expect to sell a man things he wants often, you are compelled to keep on hand, things he wants seldom. This again indicates that your average percentage of overhead cost applies equally to every sale whether turnover is fast or slow. Your business is an entity and must be viewed as a whole. Statisticians will not agree, nor will efficiency experts and manufacturers of rapid selling items, but can they tell you how much of your daily food is allotted to one leg? How much food would you save if you cut off a leg? The question is preposterous of course, but I find my business will not run on tooth paste figures. Other things must be carried and tooth paste must help carry them.

A single sale of a single item should indicate a profit when compared with the average requirements of the whole business. On that basis, a normal volume will produce a net profit. Volume is not the result of turnover but is the sum of individual sales. Turnover is important, but all it actually saves or makes, is the difference between the interest on the small amount actually invested and the interest on the larger sum required to buy a year's supply at one time. The rest of the profit, if any, is attributable to the sale itself. A single sale may or may not add to the total volume of business. Business experts tell us that each sale is just that much more volume. I know that figures do not lie, but here is where one liar begins figuring.

A manufacturer has a new item or perhaps wants to boost an old item. What does he do? He looks about for some wanted item and onto this popular item he saddles his slow stock. He offers a wonderful special. With each tube of toothpaste he will give free a well-known brand of tooth brush of equal value. He will advertise the wonderful bargain in national magazines, you pay 34 cents—the consumer gets a dollar value for only 49 cents. Of course you will make your usual liberal profit on the sale. As a booster and leader it is a knockout. Sure! it knocks the retailer out. You have only a given number of prospects for the sale of toothbrushes in your trade territory. When you give away that tooth brush, you cut your total volume of sales 50 cents. When you sell the toothpaste you have only increased your volume of business?

When one manufacturer pulled this stunt, the effect was but little noticed, but when perfume is packed free with face powder, your perfume sales stagnate! Lipsticks with face powder,

rouge with face powder, shaving lotion with shaving cream, razor blades with shaving cream, cleansing tissue with napkins, nurse-bottles with talcum, soap with face powder, and so on down the line the procession goes. Where is your volume. Half the goods needed in your territory and which ordinarily would be bought by your customers are given away. Are you conducting a business or only a free dumpcart for manufacturers' surplus?

It is time the retailer entered a protest to the manufacturer against such methods. They are basically unfair and in the face of the manufacturer's national advertising, such deals are difficult to avoid, especially as some weak brother in every town will likely put them on. In addition to the unfairness of the deal, manufacturers quite often give the retailer a backhanded slap in the face by branding the rider article all over as "free goods," "not to be sold." As much as to say that they will force the play whether you like it or not. Retailers in general are too prone to accept ideas and propositions offered by manufacturers without question. We have, in a way, come to look to them for guidance and direction. They have told us so often that they know all there is to know about business that we have begun to believe it. They assert positively, their interest in us and friendship for us until we almost forget to watch their left hand. I am in favor of more independent thinking by independent retailers. Let us not be misled into giving up our profits for the sake of putting over a leader. Let us not boost present business at the expense of future volume. It is doubly foolish at this time when volume has already approached the vanishing point, to permit manufacturers to force us to give away goods we are out to sell. Charles M. Callum.

### Proceedings of the Grand Rapids Bankruptcy Court.

(Continued from page 3)

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.

On this day also was held the first meeting of creditors in the matter of Engelburt Van Allsburg, individually and doing business as Packing House Market, Bankrupt No. 4622. The bankrupt was present in person and represented by attorney Alphon H. Lyman. Creditors were represented by attorneys George B. Kingston and Belcher & Hamlin. Claims were proved and allowed. The bankrupt was sworn and examined without a reporter. Philip Schnoorbach, of Manistee, was elected trustee, and his bond placed at \$500. The first meeting then adjourned without date.

Oct. 14. On this day was held the first meeting of creditors in the matter of Anton Reim, individually and as Anton Reim & Co., Bankrupt No. 4630. The bankrupt was present in person and represented by attorney P. A. Hartesvelt. No creditors were present or represented. Claims were proved and allowed. The bankrupt was sworn and examined without a reporter. The first meeting then adjourned without date and Fred G. Timmer, of Grand Rapids, was appointed trustee, with bond of \$100.

Oct. 14. We have received the schedules, order of reference, and adjudication in the matter of Clifford F. Worden, Bankrupt No. 4531. The bankrupt is a resident of Grand Rapids, and his occupation is that of a laborer. The schedules show assets of \$300, with liabilities of \$687.50. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Oct. 14. We have received the schedules, order of reference, and adjudication in the matter of Roy E. DeMars, Bankrupt No. 4664. The bankrupt is a resident of Muskegon Heights, and his occupation is that of a pharmacist. The schedules show assets of \$600, with liabilities of \$4,923.47. The court has written for funds and upon receipt of same the first meet-

ing of creditors will be called. The list of creditors of said bankrupt is as follows:

City of Muskegon	\$ 88.00
Muskegon Loan Co., Muskegon	238.32
First State Savings Bank, Mus. H.	30.00
Belbirties, Muskegon	30.71
Dr. E. D. Berry, Muskegon Heights	9.00
Dr. M. E. Stone, Muskegon	8.00
Dr. J. A. Facette, Muskegon	7.00
Dr. Wm. LeFevre, Muskegon	3.00
J. Arthur Dratz, Muskegon	5.50
Jeanott & Nelson, Muskegon	10.43
Pruim & Kagaar Coal Co., Mus. H.	17.53
City of Muskegon Heights	11.52
Pine Street Furniture Co., Muskegon	59.37
Sanitary Dairy Co., Muskegon	19.85
Mercy Hospital, Muskegon	63.00
Dr. Geo. L. LeFevre, Muskegon	122.00
Square Clothing Co., Muskegon	3.00
Dr. G. M. Johnson, Traverse City	122.18
Kalamazoo Stove Co., Muskegon	53.60
Joseph W. Reicha, Suttons Bay	24.25
Wagner-Kelly, Inc., Muskegon	64.50
Boyer Co., Chicago	53.69
Michigan Magnesia Co., Detroit	8.40
Steindler Paper Co., Muskegon	34.52
Mills Paper Co., Grand Rapids	27.15
Paquin Bros., Muskegon	155.00
E. L. Nessen, Muskegon Heights	54.43
Val Blatz Brewing Co., Muskegon	7.85
Muskegon Bottling Co., Muskegon	78.57
Coca Cola Bottling Co., Muskegon	13.25
W. W. Richards Candy Co., Mus. H.	436.31
George D. Stribley, Muskegon	1,200.00
Daddy Scarfs Co., New York	28.00
Mich. Home Tele. Co., Muskegon	12.75
Piper Ice Cream Co., Muskegon	333.33
Greenwood Co., Chicago	3.65
General Cigar Co., Chicago	85.79
Foley & Co., Chicago	7.20
Armond Co., Des Moines	24.39
Photo Shop, Muskegon Heights	14.10
Putnam Dye Co., Quincy	12.00
Conrad Anderson News Co., Mus. H.	13.46
Consolidated Cigar Co., New York	54.65
Wm. R. Warner Co., St. Louis	70.13
John T. Wiersema, Muskegon	42.76
Vadco Corporation, New York	350.50
Vandenberg Cigar Co., Grand Rap.	75.00
Kemper Coffee Co., Grand Rapids	13.78
Peoples State Bank for Savings, Muskegon	185.00
First State Sav. Bank, Muskegon H.	200.00
Citizens Loan & Investment Co., Muskegon	185.00
A. W. Stevenson, Muskegon	87.00
Willis Johnson, Muskegon	65.00

Oct. 14. We have received the schedules, order of reference and adjudication in the matter of Corinne M. Groleau, Bankrupt No. 4665. The bankrupt is a resident of Muskegon. The schedules show assets of \$5,450.15, with liabilities of \$5,088.91. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Oct. 14. We have received the schedule in the matter of Paul Weinberg, Bankrupt No. 4632. The schedules show assets of \$5,850, with liabilities of \$9,122.78.

Oct. 14. We have received the schedules, order of reference and adjudication in the matter of Marinus Van Haften, Bankrupt No. 4666. The bankrupt is a resident of Kalamazoo, and his occupation is that of haberdasher and sporting goods dealer. The schedules show assets of \$1,798.65, with liabilities of \$3,181.85. The list of creditors of said bankrupt is as follows:

City of Kalamazoo	\$ 97.85
Simons Bros., Saginaw	64.63
VanLeeuwen Dry Goods Co., G. R.	65.53
B. Cleenewerck & Son, Kalamazoo	43.60
Star Paper Co., Kalamazoo	37.34
B. F. Goodrich Rub. Co., Chicago	74.50
VanCamp Hardware & Iron Co., Indianapolis	460.80
Edson Moore & Co., Detroit	333.27
Crawford, McGregor & Conby Co., Dayton	245.44
Carl Skinner & Son, Kalamazoo	15.05
A. W. Walsh Co., Kalamazoo	32.87
Armour & Co., Chicago	12.72
Bank of Kalamazoo, Kalamazoo	100.00
Jacob B. Bosker, Kalamazoo	1,100.00

### BROOKSIDE BRAND Whisk Brooms



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**Amsterdam Broom Co.**  
41-55 Brookside Ave.  
Amsterdam, N. Y.  
All Styles and Prices



John Van Hatten, Saginaw ----- 318.00  
S. H. Burma, Kalamazoo ----- 19.50  
H. D. Lee Mercantile Co., S. Bend 15.00  
W. C. & Cora M. Lampe, Kalamazoo 100.00  
Slidewell Neckwear Co., New York 16.25

In the matter of John B. Stemm, Bankrupt No. 4308, the trustee's final report and account has heretofore been filed, and a final meeting of creditors was held on July 30. The bankrupt was not present, but represented by attorney Elias K. Harmon. The trustee was present in person and represented by attorney Clare J. Hall. Creditors were present by Charles Kimmerle. Claims were proved and allowed. The trustee's final report and account was approved and allowed. The matter then adjourned to Sept. 18, at which time it was determined that no further assets would be received and an order was made for the payment of expenses of administration, a supplemental first dividend of 10 per cent. and a final dividend of 15.9 per cent. All preferred claims have heretofore been filed and paid in full. No objections were made to the discharge of the bankrupt. The matter then adjourned without date and the case will be closed and returned to the district court, in due course.

Oct. 14. On this day was held the first meeting of creditors in the matter of Lewis Gowell, Bankrupt No. 4629. The bankrupt was present in person and represented by attorney A. S. Hinds. No creditors were present or represented. One claim was proved only. The bankrupt was sworn and examined without a reporter. No trustee was appointed. The first meeting then adjourned to Oct. 26, to permit amendment of schedules.

In the matter of Albert H. Scholten, Bankrupt No. 4322, the final meeting of creditors was held Aug. 24. The bankrupt was not present or represented. The trustee was present in person. The trustee's final report and account was considered and approved and allowed. Claims were proved and allowed. An order was made for the payment of expenses of administration and a first and final dividend to creditors of 27 per cent. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

In the matter of M. & D. Bootery, alleged Bankrupt No. 4537, the matter of the offer of composition of 28 per cent. to its general creditors has been accepted by a majority in both number and amount of creditors with claims proved and allowed. In addition to the amount paid to general creditors, the alleged bankrupt agreed to pay all costs and expenses of administration and preferred claims and priority claims. The matter has been certified to the district court as an accepted composition before adjudication.

Oct. 16. We have received the schedules, order of reference and adjudication in the matter of Bush & Lane Piano Co., Bankrupt No. 4667. The bankrupt is a resident of Holland. The schedules show assets of \$166,207.72, with liabilities of

\$165,000. The list of creditors of said bankrupt is as follows:

City of Holland	\$6,537.09
Peter Grevengeod, Holland	783.30
E. G. Baker, Holland	805.76
J. Streur, Holland	71.70
H. Streur, Holland	350.85
C. Sandy, Holland	6.00
R. Looman, Holland	42.60
W. Selvig, Holland	58.84
F. Dunnewold, Holland	35.49
B. Woldring, Holland	5.25
G. TerMeer, Holland	5.22
E. Mokma, Holland	4.28
Mrs. G. L. Nesbit, South Bend	37.50
H. D. Keeler, Detroit	135.51
E. Schertz, Holland	30.00
First State Bank and Holland	150,000.00
City Bank, Holland	269.50
United Shoe Mach. Co., Boston	176.77
Amer. Corrugating Co., Grand R.	120.00
Brake Service Corp., Detroit	990.25
Barlum Realty Co., Detroit	99.75
Cornish Wire Co., Holland	134.13
Central Radio Corporation, Beloit	300.00
Condenser Corp. of Amer., Jersey	750.00
DeJur Amco Corp., New York	206.01
Inter. Resistance Co., Philadelphia	92.85
Holland Printing Co., Holland	55.99
Howard B. Jones, Chicago	296.25
M. McBride Insurance Co., Holland	52.47
Michigan Screw Co., Lansing	124.89
Radio Specialties Co., Detroit	200.00
Radio Mrs. Association, Chicago	261.60
Riverside Brass & Aluminum Fdy. Co., Grand Rapids	206.95
Spalding Fibre Co., Inc., Detroit	107.66
Severson Magneto Eng. Co., Toledo	83.15
Standard Varnish Works, Chicago	108.69
W. P. Williams Co., Grand Rapids	101.36
S. S. White Dental Mfg. Co., Phila.	117.90
C. L. Beach, Holland	72.98
Mich. Bell Tele. Co., Holland	324.53
Mich. Bell Tele. Co., Detroit	1.64
Aerovox Co., Brooklyn	22.81
American Record Co., Scranton	14.10
Anaconda Wire & Cable Co., Muskegon	24.38
Automobile Equipment Co., Detroit	36.59
Associated Truck Lines, Holland	6.00
Benjamin Baldus, Holland	14.00
Bracley, Ayers & Bertsch, G. R.	5.55
Burroughs Adding Mach. Co., G. R.	11.70
Alfred R. Blome, Detroit	23.50
Central Factory Supply Co., Detroit	4.14
Champion Spark Plug Co., Toledo	3.45
De Fouw Electric Sup. Co., Holland	9.04
De Pree Hardware Co., Holland	36.38
Detroit News, Detroit	20.96
Duffy Manufacturing Co., Holland	4.32
Fris Book Store, Holland	3.23
Geerds Electric Co., Holland	18.00
Gregory Mayer & Thom Co., Detroit	23.79
Hodges Tool & Mfg. Co., Grand R.	15
Holland Furnace Co., Holland	50.00
Holland Ready Roofing Co., Holland	37.00
Howe Printing Co., Detroit	6.66
I. X. L. Machine Shop, Holland	12.00
Jewell Electric Instrument Co., Chi.	3.40
Lievensen Battery Co., Holland	7.56
Lilly Varnish Co., Indianapolis	12.36
Model Drug Co., Holland	76.70
National Lamps Works, Detroit	606.94
Neptune Meter Co., New York	
Ernst & Ernst, Grand Rapids	
Crowe Name Plate Co., Chicago	

(Continued on page 23)

## WHOLESALE DRUG PRICE CURRENT

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

<b>Acids</b>		<b>Cotton Seed</b>		<b>Benzoin Comp'd.</b>	
Boric (Powd.)	10 @ 20	Cubebs	5 00@5 25	Buchu	@ 2 40
Boric (Xtal)	10 @ 20	Elgiron	4 00@4 25	Cantharides	@ 2 16
Carbolic	38 @ 44	Eucalyptus	1 00@1 25	Capsicum	@ 2 28
Citric	40 @ 55	Hemlock, pure	2 00@2 25	Catechu	@ 1 44
Muriatic	3 1/2 @ 8	Juniper Berries	4 00@4 25	Cinchona	@ 2 16
Nitric	9 @ 15	Juniper Wood	1 50@1 75	Colchicum	@ 1 80
Oxalic	15 @ 25	Lard, extra	1 55@1 65	Cubebs	@ 2 76
Sulphuric	3 1/2 @ 8	Lard, No. 1	1 25@1 40	Digitalis	@ 2 04
Tartaric	38 @ 52	Lavender Flow	6 00@6 25	Gentian	@ 1 35
<b>Ammonia</b>		Lavender Gar'n	1 25@1 50	Guaiac	@ 2 28
Water, 26 deg.	07 @ 18	Lemon	2 00@2 25	Guaiac, Ammon.	@ 2 04
Water, 18 deg.	06 @ 15	Linseed, boiled, bbl.	@ 65	Iodine	@ 1 25
Water, 14 deg.	5 1/2 @ 13	Linseed, raw, bbl.	@ 62	Iodine, Colorless	@ 1 50
Carbonate	20 @ 25	Linseed, bld., less	72 @ 80	Iron, Clo.	@ 1 56
Chloride (Gran.)	08 @ 18	Linseed, raw, less	69 @ 77	Kino	@ 1 44
<b>Balsams</b>		Mustard, artifil. os.	@ 30	Myrrh	@ 2 52
Copaiba	1 00@1 25	Neatsfoot	1 25@1 35	Nux Vomica	@ 1 80
Fir (Canada)	2 75@3 00	Olive, pure	3 00@3 00	Opium	@ 5 40
Fir (Oregon)	65@1 00	Olive, Malaga, yellow	3 50@3 90	Opium, Camp.	@ 1 44
Peru	2 50@2 75	Olive, Malaga, green	2 85@3 25	Opium, Deodorz'd	@ 5 40
Tolu	2 00@2 25	Orange, Sweet	6 00@6 25	Rhubarb	@ 1 92
<b>Barks</b>		Origanum, pure	@ 2 50	<b>Paints</b>	
Cassia (ordinary)	25 @ 30	Origanum, com'l	1 00@1 20	Lead, red dry	13 1/2 @ 13 1/2
Cassia (Saigon)	40 @ 60	Pennyroyal	3 25@3 50	Lead, white dry	13 1/2 @ 13 1/2
Sassafras (pw. 50c)	@ 40	Peppermint	4 50@4 75	Lead, white oil	13 1/2 @ 13 1/2
Soap Cut (powd.)	15 @ 25	Rose, pure	13 50@14 00	Ochre, yellow bbl.	@ 2 1/2
<b>Berries</b>		Rosemary Flows	1 50@1 75	Ochre, yellow less	3 @ 6
Cubeb	@ 75	Sandalwood, E.	12 50@12 75	Red Venet'n Am.	3 1/2 @ 7
Fish	@ 25	Sassafras, true	2 00@2 25	Red Venet'n Eng.	4 @ 8
Juniper	10 @ 20	Sassafras, arti'l	75 @ 100	Putty	5 @ 8
Prickly Ash	@ 50	Spearmint	4 60@4 25	Whitting, bbl.	@ 4 1/2
<b>Extracts</b>		Sperm	1 25@1 50	Whitting	5 1/2 @ 10
Licorice	60 @ 75	Tany	6 00@6 25	Rogers Prep.	2 45@2 65
Licorice, powd.	60 @ 70	Tar USP	65 @ 75	<b>Miscellaneous</b>	
<b>Flowers</b>		Turpentine, bbl.	@ 47	Acetanilid	57 @ 75
Arnica	75 @ 80	Turpentine, less	54 @ 62	Alum	06 @ 12
Chamomile (Ged.)	35 @ 45	Wintergreen, leaf	6 00@6 25	Alum, powd. and ground	09 @ 15
Chamomile Rom.	@ 90	Wintergreen, sweet	3 00@3 25	Bismuth, Subnitrate	2 12@2 40
<b>Gums</b>		Wintergreen, art	75 @ 100	Borax xtal or powdered	06 @ 13
Acacia, 1st	@ 50	Worm Seed	6 00@6 25	Cantharides, po.	1 25@1 50
Acacia, 2nd	@ 45	Wormwood	10 00@10 25	Calomel	2 40@2 70
Acacia, Sorts	20 @ 30	<b>Potassium</b>		Capsicum, pow'd	42 @ 55
Acacia, Powdered	22 @ 35	Bicarbonate	35 @ 40	Carmine	8 00@9 00
Aloes (Barb Pow)	35 @ 45	Bichromate	15 @ 25	Cassia Buds	35 @ 45
Aloes (Cape Pow.)	25 @ 35	Bromide	69 @ 85	Cloves	35 @ 45
Aloes (Soc. Pow.)	75 @ 80	Bromide	54 @ 71	Chalk Prepared	14 @ 16
Asafoetida	50 @ 60	Chlorate, gran'd.	21 @ 28	Chloroform	47 @ 54
Pow.	@ 75	Chlorate, powd.	16 @ 23	Choral Hydrate	1 20@1 50
Camphor	87 @ 95	Or Xtal	17 @ 24	Cocaine	12 85@13 85
Guaiac	@ 70	Cyanide	22 @ 90	Cocoa Butter	40 @ 90
Guaiac, pow'd	@ 125	Iodide	4 34@4 55	Corks, list, less	30710 to 40-10%
Kino	@ 20	Permanganate	22 1/2 @ 35	Copperas	3 1/2 @ 4
Kino, powdered	@ 15	Prussiate, yellow	35 @ 45	Copperas, Powd.	4 @ 10
Myrrh	@ 15	Prussiate, red	70 @ 75	Corrosive Sublim	1 75@2 00
Myrrh, powdered	@ 15	Sulphate	35 @ 40	Cream Tartar	28 @ 42
Opium, powd.	21 00@21 50	<b>Roots</b>		Cuttle bone	40 @ 50
Opium, gran.	21 00@21 50	Alkanet	30 @ 40	Dextrine	6 1/2 @ 15
Shellac, Orange	40 @ 50	Blood, powdered	30 @ 40	Dover's Powder	4 00@4 50
Shellac, White	55 @ 70	Calamus	25 @ 65	Emery, All Nos.	10 @ 15
Tragacanth, pow.	1 25@1 50	Elecampane, pwd.	20 @ 30	Emery, Powdered	@ 15
Tragacanth	1 75@2 25	Gentian, powd.	20 @ 30	Epsom Salts, bbls.	@ 03 1/2
Turpentine	@ 25	Ginger, African, powdered	20 @ 25	Epsom Salts, less	3 1/2 @ 10
<b>Insecticides</b>		Ginger, Jamaica, powdered	40 @ 50	Ergot, powdered	@ 4 00
Arsenic	7 @ 20	Ginger, Jamaica, powdered	35 @ 40	Flake, White	15 @ 20
Blue Vitriol, bbl.	@ 06	Golden seal, pow.	3 00@3 50	Formaldehyde, lb.	09 @ 35
Blue Vitriol, less	07 @ 15	Ipecac, powd.	3 00@3 60	Gelatin	60 @ 70
Bordea, Mix Dry 10 1/2	@ 21	Licorice	35 @ 40	Glassware, less 55%	
Hellebore, White powdered	15 @ 25	Licorice, powd.	15 @ 25	Glassware, full case 60%.	
Insect Powder	30 @ 40	Orri, powdered	35 @ 40	Glauber Salts, bbl.	@ 02 1/2
Lead Arsenate, Po.	11 @ 25	Poke, Powdered	25 @ 40	Glauber Salts less	04 @ 10
Lime and Sulphur		Rhubarb, powd.	@ 1 00	Glue, Brown	20 @ 30
Dry	09 @ 23	Rosinwood, powd.	@ 50	Glue, Brown Grd	16 @ 22
Paris Green	25 @ 45	Sarsaparilla, Hond. ground	@ 1 10	Glue, White	27 1/2 @ 35
<b>Leaves</b>		Sarsaparilla, Mexic.	@ 60	Glue, white grd.	25 @ 35
Buchu	@ 50	Squills	35 @ 40	Glycerine	16 @ 35
Buchu, powdered	@ 60	Squills, powdered	70 @ 80	Hops	75 @ 95
Sage, Bulk	25 @ 30	Tumeric, powd.	15 @ 25	Iodine	6 45@7 00
Sage, 1/2 loose	@ 40	Valerian, powd.	@ 50	Iodoform	8 00@8 30
Sage, powdered	@ 35	<b>Seeds</b>		Lead Acetate	17 @ 25
Senna, Alex.	50 @ 75	Anise	20 @ 30	Mace	@ 1 50
Senna, Tinn. pow.	30 @ 35	Anise, powdered	@ 35	Mace powdered	@ 1 60
Uva Ursi	20 @ 25	Bird, Is	13 @ 17	Menthol	5 50@6 20
<b>Oils</b>		Caraway	10 @ 15	Morphine	13 58@14 33
Almonds, Bitter, true	7 50@7 75	Caraway, Po.	30 25@30	Nux Vomica	@ 25
Almonds, Bitter, artificial	3 00@3 25	Cardamon	2 25@2 50	Nux Vomica, pow.	15 @ 25
Almonds, Sweet, true	1 50@1 80	Coriander pow.	30 15@25	Pepper, Black, pw.	35 @ 45
Almonds, Sweet, imitation	1 00@1 25	Dill	15 @ 20	Pepper, White, po.	55 @ 65
Amber, crude	75 @ 100	Fennel	20 @ 30	Pitch, Burgundy	10 @ 20
Amber, rectified	1 50@1 75	Flax	6 1/2 @ 15	Quassia	15 @ 20
Anise	1 50@1 75	Flax, ground	6 1/2 @ 15	Quinine, 5 oz. cans	@ 60
Bergamont	6 00@6 25	Foenugreek, pwd.	15 @ 25	Rochelle Salts	22 1/2 @ 35
Cajuput	1 50@1 75	Hemp	8 @ 15	Saccharine	2 60@2 75
Cassia	3 00@3 25	Lobelia, powd.	@ 1 00	Salt Peter	11 @ 32
Castor	1 40@1 60	Mustard, yellow	10 @ 20	Selditz Mixture	30 @ 40
Cedar Leaf	2 00@2 25	Musard, black	20 @ 25	Soap, green	15 @ 30
Citronella	75 @ 120	Poppy	15 @ 25	Soap, mott cast	@ 25
Cloves	3 00@3 25	Quince	2 00@2 25	Soan, white Castile, case	@ 15 00
Cocanut	22 1/2 @ 25	Sabadilla	45 @ 50	Soan, white Castile, less, per bar	@ 1 60
Cod Liver	1 40@2 00	Sunflower	12 @ 18	Soda Ash	3 @ 10
Croton	3 00@3 25	Worm, American	25 @ 30	Soda Bicarbonate	3 1/2 @ 38
<b>Tinctures</b>		Worm, Lavant	5 00@5 75	Soda, Sal	02 1/2 @ 08
Aconite	@ 1 30	<b>Webster Cigar Co. Brands</b>		Spirits Camphor	@ 1 20
Aloes	@ 1 56	Websterettes	33 50	Sulphur, roll	@ 4 @ 11
Asafoetida	@ 2 28	Cincos	33 50	Sulphur, Subl.	4 1/2 @ 11
Arnica	@ 1 50	Webster Cadillacs	75 00	Tamarinds	20 @ 25
Belladonna	@ 1 44	Golden Wedding	75 00	Tartar Emetic	50 @ 60
Benzoin	@ 2 23	Panatellas	75 00	Turpentine, Ven.	50 @ 75
<b>Commodore</b>		Commodore	95 00	Vanilla Ex. pure	1 50@2 00
				Vanilla Ex. pure 2	25 @ 30
				Zinc Sulphate	06 @ 11

## HOLIDAY GOODS

Our 1931 line now on display in Grand Rapids — in our own building 38-44 Oakes St.

The display is the best ever—and prices are down—and the goods are right. Come in and look it over. This is your invitation—everything marked in plain figures—one price to all.

**Hazeltine & Perkins Drug Co.**

Grand Rapids

Michigan

Manistee



# GROCERY PRICE CURRENT

These quotations are carefully corrected weekly, within six hours of mailing and are intended to be correct at time of going to press. Prices, however, are liable to change at any time, and merchants will have their orders filled at market prices at date of purchase. For price changes compare with previous issues

## ADVANCED

White Hand Picked Beans  
Breakfast Foods—Pep and Brand Fla.  
Canned Milk

## DECLINED

Dry Lima Beans  
Sardines  
Canned Pumpkin  
Nuts—Whole, Salted and Shelled  
Japan Tea  
Rice  
Cider Vinegar

## 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



Small, 24s	1 77½
Small, 48s	3 50
Large, 18s	3 25
<b>Regular Flakes</b>	
Small, 24s	1 77½
Small, 48s	3 50
Large, 18s	3 25
China, large, 12s	3 05
Chest-o-Silver, lge. *3 25	
*Billed less one free display package in each case.	

## CANNED FISH

Clam Ch'der, 10½ oz.	1 35
Clam Chowder, No. 2	2 75
Clams, Steamed, No. 1	3 00
Clams, Minced, No. ½	2 25
Finnan Haddie, 10 oz.	3 30
Clam Bouillon, 7 oz.	2 50
Chicken Haddie, No. 1	2 75
Fish Flakes, small	1 35
Cod Fish Cake, 10 oz.	1 55
Cove Oysters, 5 oz.	1 60
Shrimp, 1, wet	2 15
Sard's, ¼ Oil, Key	5 25
Sard's, ¼ Oil, Key	5 25
Sardines, ¼ Oil, k'less	4 50
Salmon, Red Alaska	3 00
Salmon, Med. Alaska	2 15
Salmon, Pink, Alaska	1 20
Sardines, lm., ¼, ea.	10 22
Sardines, lm., ¼, ea.	25
Sardines, Cal., 1 lb.	15 40
Tuna, ½, Curtis, doz.	2 65
Tuna, ½, Curtis, doz.	1 80
Tuna, ½, 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 50
Beef, No. 1, Roast	3 00
Beef, 2½ oz., Qua., sil.	1 85
Beef, 4 oz., Qua., sil.	2 25
Beef, 5 oz., Am. Sliced	3 00
Beef, No. 1, B'nut, sil.	4 50
Beefsteak & Onions, s	3 70
Chili Con Car., 1s	1 35
Deviled Ham, ¼s	1 50
Deviled Ham, ¼s	2 85
Hamburg Steak & Onions, No. 1	3 15
Potted Beef, 4 oz.	1 10
Potted Meat, ¼ Libby	52
Potted Meat, ¼ Libby	90
Potted Meat, ¼ Qua.	85
Potted Ham, Gen. ¼	1 45
Vienna Saus., No. ¼	1 35
Vienna Sausage, Qua.	90
Veal Loaf, Medium	2 25

## Baked Beans

Campbells	80
Quaker, 16 oz.	75
Freemont, No. 2	1 25
Van Camp, med.	1 25

## CANNED VEGETABLES

<b>Baked Beans</b>	
Medium, Plain or Sau.	75
No. 10 Sauce	4 50

## Lima Beans

Little Dot, No. 2	2 80
Little Quaker, No. 10	13 00
Little Quaker, No. 1	1 80
Baby, No. 2	2 55
Baby, No. 1	1 80
Pride of Mich., No. 1	1 55
Marcellus, No. 10	8 20

## Red Kidney Beans

No. 10	6 35
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	1 10
Cut, No. 1	2 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. 2½	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. 2½	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 00
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 60
Pride of Mich., No. 1	1 25
Marcellus, No. 5	4 30
Marcellus, No. 2	1 40
Marcellus, No. 1	1 15
Fancy Crosby, No. 2	1 70
Fancy Crosby, No. 1	1 45

## Peas

Little Dot, No. 1	1 70
Little Dot, No. 2	2 50
Little Quaker, No. 10	12 00
Little Quaker, No. 2	2 35
Little Quaker, No. 1	1 60
Sifted E. June, No. 10	10 00
Sifted E. June, No. 5	5 75
Sifted E. June, No. 2	1 85
Sifted E. June, No. 1	1 40
Belle of Hart, No. 2	1 85
Pride of Mich., No. 10	8 75
Pride of Mich., No. 2	1 65
Marcel., E. June, No. 2	1 40
Marcel., E. June, No. 5	4 50
Marcel., E. Ju., No. 10	7 50
Templar E. J., No. 2	1 32½
Templar E. Ju., No. 10	7 00

## Pumpkin

No. 10	4 35
No. 2½	1 35
No. 2	1 05

## Sauerkraut

No. 10	5 00
No. 2½	1 60
No. 2	1 25

## Spinach

No. 2½	2 25
No. 2	1 80

## Squash

Boston, No. 3	1 80
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## Succotash

Golden Bantam, No. 2	2 40
Little Dot, No. 2	2 35
Little Quaker	2 25
Pride of Michigan	2 05

## Tomatoes

No. 10	5 80
No. 2½	2 25
No. 2	1 60
Pride of Mich., No. 2½	2 10
Pride of Mich., No. 2	1 40

## CATSUP.

Beech-Nut, small	1 50
Beech-Nut, large	2 30
Lily of Valley, 14 oz.	2 25
Lily of Valley, ½ pint	1 65
Sniders, 8 oz.	1 35
Sniders, 16 oz.	2 15
Quaker, 10 oz.	1 25
Quaker, 14 oz.	1 65
Quaker, Gallon Glass	12 00
Quaker, Gallon Tin	7 25

## CHILI SAUCE

Snider, 16 oz.	3 00
Snider, 8 oz.	2 10
Lilly Valley, 8 oz.	
Lilly Valley, 14 oz.	

## OYSTER COCKTAIL

Sniders, Med.	2 60
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## CHEESE

Roquefort	60
Wisconsin Daisy	19
Wisconsin Flat	19
New York June	
Sap Sago	40
Brick	19
Michigan Flats	19
Michigan Daisies	19
Wisconsin Longhorn	19
Imported Leyden	27
1 lb. Limberger	26
Imported Swiss	68
Kraft Pimento Loaf	27
Kraft America Loaf	25
Kraft Brick Loaf	25
Kraft Swiss Loaf	32
Kraft Old Eng. Loaf	45
Kraft, Pimento, ½ lb.	1 85
Kraft, American, ½ lb.	1 85
Kraft, Brick, ½ lb.	1 85
Kraft Limburger, ½ lb.	1 85

## CHEWING GUM

Adams Black Jack	65
Adams Bloodberry	65
Adams Dentyne	65
Adams Calif. Fruit	65
Adams Sen Sen	65
Beeman's Pepsin	65
Beechnut Wintergreen	65
Beechnut Peppermint	65
Beechnut Spearmint	65
Doublemint	65
Peppermint, Wrigleys	65
Spearmint, Wrigleys	65
Juicy Fruit	65
Kringle's P-K	65
Zeno	65
Teaberry	65

## COCOA



Droste's Dutch, 1 lb.	8 50
Droste's Dutch, ½ lb.	4 50
Droste's Dutch, ¼ lb.	2 35
Droste's Dutch, 5 lb.	60
Chocolate Apples	4 50
Pastelles, No. 1	12 50
Pastelles, ½ lb.	6 60
Pains De Cafe	3 00
Droste's Bars, 1 doz.	2 00
Delft Pastelles	2 15
1 lb. Rose Tin Bon	
Bons	18 00
7 oz. Rose Tin Bon	
Bons	9 00
13 oz. Creme De Caraque	13 20
12 oz. Rosaces	10 80
½ lb. Rosaces	7 80
½ lb. Pastelles	3 40
Langues De Chats	4 80

## CHOCOLATE

Baker, Caracas, ¼s	37
Baker, Caracas, ¼s	35

## CLOTHES LINE

Hemp, 50 ft.	2 00
Twisted Cotton, 50 ft.	1 75
Braided, 50 ft.	1 90
Sash Cord	2 00

## COFFEE ROASTED

Blodgett-Beckley Co.	
Old Master	40

## Lee & Cady

1 lb. Package	
Breakfast Cup	20
Liberty	17
Quaker Vacuum	33
Nedrow	29
Morton House	37
Reno	37
Imperial	39
Majestic	30½
Boston Break't Blend	25

## McLaughlin's Kept-Fresh

COFFEE	
SERVICE	

## Coffee Extracts

M. Y., per 100	12
Frank's 50 pkgs.	4 25
Hummel's 50 1 lb.	10½

## CONDENSED MILK

Leader, 4 doz.	7 00
Eagle, 4 doz.	9 00

## MILK COMPOUND

Hebe, Tall, 4 doz.	
Hebe, Baby, 5 doz.	
Caroline, Tall, 4 doz.	
Caroline, Baby	

## EVAPORATED MILK

Page, Tall	3 45
Page, Baby	3 45
Quaker, Tall, 10½ oz.	3 10
Quaker, Baby, 4 doz.	3 10
Quaker, Gallon, ½ doz.	1 55
Carnation, Tall, 4 doz.	3 45
Carnation, Baby, 8 dz.	3 45
Oatman's Dundee, Tall	3 45

Oatman's D'dee, Baby	3 45
Every Day, Tall	3 45
Every Day, Baby	3 45
Pet, Tall	3 45
Pet, Baby, 4 dozen	1 73
Borden's Tall	3 45
Borden's Baby	3 45

## CIGARS

Alredale	35 00
Hemeter Champion	38 50
Canadian Club	35 00
Robert Emmett	75 00
Tom Moore Monarch	75 00
Webster Cadillac	75 00
Webster Astor Foil	75 00
Webster Knickerbocker	95 00
Webster Albany Foil	95 00
Bering Apollos	95 00
Bering Palmitas	115 00
Bering Diplomacia	115 00
Bering Deliosas	120 00
Bering Favorita	135 00
Bering Albas	150 00

## CONFECTIONERY

Stick Candy	Pails
Pure Sugar Sticks-600c	4 00
Big Stick, 20 lb. case	17
Horehound Stick, 5 lb.	18

## Mixed Candy

Kindergarten	17
Leader	13
French Creams	14
Paris Creams	15
Jupiter	10
Fancy Mixture	17

## Fancy Chocolate

5 lb. boxes	
Bittersweets, Ass'ted	1 60
Milk Chocolate A A	1 65
Nibble Sticks	1 50
Chocolate Nut Rolls	1 70
Blue Ribbon	1 30

## Gum Drops

Champion Gums	15
Challenge Gums	13
Jelly Strings	16

## Lozenges

A. A. Pep. Lozenges	15
A. A. Pink Lozenges	15
A. A. Choc. Lozenges	15
Motto Hears	18
Malted Milk Lozenges	21

## Hard Goods

Lemon Drops	17
O. F. Horehound drops	16
Anise Squares	16
Peanut Squares	13

## Cough Drops

Putnam's	1 35
Smith Bros	1 50
Luden's	1 50

## Specialties

Pineapple Fudge	18
Italian Bon Bons	17
Banquet Cream Mints	23
Silver King M.Mallows	15
Handy Packages, 12-10c	75



**Macaroni**  
Mueller's Brands  
9 oz. package, per doz. 1 30  
9 oz. package, per case 2 20

**Bulk Goods**  
Elbow, 20 lb. 5@07  
Egg Noodle, 10 lbs. 14

**Pearl Barley**  
0000 7 00  
Barley Grits 5 00  
Chester 3 75

**Sage**  
East India 10

**Tapoca**  
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 4 90  
Harvest Queen 5 00  
Yes Ma'am Graham, 50s 1 30

**Lee & Cady Brands**  
American Eagle  
Home Baker

**FRUIT CANS**  
Mason  
F. O. B. Grand Rapids  
Half pint 7 35  
One pint 8 55  
One quart 1 55  
Half gallon 1 55

**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



Cream-Nut, No. 1 14 1/2  
Pecola, No. 1 10 1/2

#### BEST FOODS, INC.

Laug Bros., Distributors



Nucoa, 1 lb. 14 1/2  
Holiday, 1 lb. 10 1/2

**Wilson & Co.'s Brands**  
Oleo  
Certified 20  
Nut 12  
Special Roll 14

**MATCHES**  
Diamond, 144 box 4 75  
Searchlight, 144 box 4 75  
Ohio Red Label, 144 bx 4 75  
Ohio Blue Tip, 144 box 4 75  
Ohio Blue Tip, 720-1c 3 80  
\*Reliable, 144  
\*Federal, 144

**Safety Matches**  
Quaker, 5 gro. case

#### MULLER'S PRODUCTS

Macaroni, 9 oz. 2 20  
Spaghettini, 9 oz. 2 20  
Elbow Macaroni, 9 oz. 2 20  
Egg Noodles, 6 oz. 2 20  
Egg Vermicelli, 6 oz. 2 20  
Egg Alphabets, 6 oz. 2 20  
Egg A-B-Cs 45 pkgs. 1 80

#### NUTS—Whole

Almonds, Tarragonna 19  
Brazil, large 13 1/2  
Fancy Mixed 18  
Filberts, Sicily 17 1/2  
Peanuts, Vir. Roasted  
Peanuts, Jumbo, std.  
Pecans, 3, star 25  
Pecans, Jumbo 40  
Pecans, Mammoth 50  
Walnuts, Cal. 23@25  
Hickory 07

#### Salted Peanuts

Fancy, No. 1 8

**Shelled**  
Almonds Salted 95  
Peanuts, Spanish 5 1/2  
125 lb. bags 5 1/2  
Filberts 32  
Pecans Salted 73  
Walnut Burdo 78  
Walnut, Manchurian 65

#### MINCE MEAT

None Such, 4 doz. 6 20  
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 10  
14 oz. Jar, Plain, doz.  
Pint Jars, Plain, doz.  
Quart Jars, Plain, doz.  
1 Gal. Glass Jugs, Pla.  
5 Gal. Kegs, each 7 25  
3 1/2 oz. Jar, Stuff., doz.  
6 oz. Jar, Stuff., doz.  
9 1/2 oz. Jar, Stuff., doz.  
1 Gal. Jugs, Stuff., dz. 2 40

#### PARIS GREEN

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

#### PETROLEUM PRODUCTS

Including State Tax  
From Tank Wagon  
Red Crown Gasoline 14.7  
Red Crown Ethyl 17.7  
Stanolind Blue 11.1

#### In Iron Barrels

Perfection Kerosene 10.6  
Gas Machine Gasoline 34.1  
V. M. & P. Naphtha 14.8

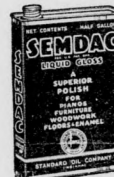
#### ISO-VIS MOTOR OILS

In Iron Barrels  
Light 77.1  
Medium 77.1  
Heavy 77.1  
Ex. Heavy 77.1



#### Iron Barrels

Light 62.1  
Medium 62.1  
Heavy 62.1  
Special heavy 62.1  
Extra heavy 62.1  
Polarine "F" 62.1  
Transmission Oil 62.1  
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



Semsdag, 12 pt. cans 3 00  
Semsdag, 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 95

#### 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. 16  
Good St's & H's 13  
Med. Steers & Heif. 12  
Com. Steers & Heif. 11

#### Veal

Top 13  
Good 11  
Medium 09

#### Lamb

Spring Lamb 15  
Good 13  
Medium 12  
Poor 10

#### Mutton

Good 10  
Medium 08  
Poor 10

#### Pork

Loin, med. 17  
Butts 13  
Shoulders 10  
Spareribs 10  
Neck bones 05  
Trimnings 09

#### PROVISIONS

Barreled Pork  
Clear Back 16 00@20 00  
Short Cut Clear 16 00

#### Dry Salt Meats

D S Bellies 18-20@18-10

#### Lard

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

#### 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. @19  
Ham, dried beef 33  
Knuckles 33  
California Hams @17 1/2  
Picnic Boiled 25  
Hams 20  
Boiled Hams 30  
Minced Hams 16  
Bacon 4/6 Cert. @24

#### Beef

Boneless, rump @22 00  
Rump, new 29 00@35 00

#### Liver

Beef 14  
Calf 50  
Pork 06 1/2

#### RICE

Fancy Blue Rose 4 10  
Fancy Head 06

#### RUSKS

Postma Biscuit Co.

18 rolls, per case 1 90  
12 rolls, per case 1 27  
18 cartons, per case 2 15  
12 cartons, per case 1 45

#### SALERATUS

Arm and Hammer 3 75

#### SAL SODA

anulated, 60 lbs. cs. 1 35  
Granulated, 18-2 1/2 lb. packages 1 00

#### COD FISH

Middles 20  
Tablets, 1/2 lb. Pure 19 1/2  
doz. 1 40  
Wood boxes, Pure 29  
Whole Cod 11 1/2

#### HERRING

Holland Herring  
Mixed, Kegs 82  
Mixed, half bbls. 1 25  
Mixed, bbls. 15 50  
Milkers, Kegs 94  
Milkers, half bbls. 9 40  
Milkers, bbls. 17 50

#### Lake Herring

1/2 Bbl., 100 lbs. 1 50

#### Mackerel

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

#### White Fish

Med. Fancy 100 lb. 13 00  
Milkers, bbls. 18 50  
K K K 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. 1 130  
E. Z. Combination, dz. 1 30  
Dri-Foot, doz. 2 00  
Bixbys, Doz. 1 30  
Shinola, doz. 90

#### STOVE POLISH

Blackne, per doz. 1 30  
Black Silk Liquid, dz. 1 30  
Black Silk Paste, doz. 1 25  
Enameline Paste, doz. 1 20  
Enameline Liquid, dz. 1 30  
E. Z. Liquid, per doz. 1 30  
Radium, per doz. 1 30  
Rising Sun, per doz. 1 30  
654 Stove Enamel, dz. 2 00  
Vulcanol, No. 10, doz. 1 30  
Stovoil, 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 8 00  
Butter Salt, 230 lb. bbl. 4 00  
Block, 50 lb. 40  
Baker Salt, 280 lb. bbl. 3 80  
6, 10 lb., per bale 93  
20, 3 lb., per bale 1 00  
28 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



80 can cases, \$4.80 per case

#### WASHING POWDERS

Bon Ami Pd., 18s, box 1 90  
Bon Ami Cake, 18s 1 62 1/2  
Brillo 85  
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. 4 00  
Spotless Cleanser, 48, 20 oz. 3 85  
Sani Flush, 1 doz. 2 25  
Sapolio, 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  
Wyandotte, 48s 4 75  
Wyandotte, Deterg's, 24s 2 75

#### SOAP

Am. Family, 100 box 5 60  
Crystal White, 100 3 50  
Big Jack, 60s 4 75  
Fels Napha, 100 box 5 50  
Flake White, 10 box 3 35  
Grdma White Na. 10s 3 50  
Jap Rose, 100 box 7 40  
Palm Olive, 100 box 4 00  
Lava, 100 box 9 50  
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  
Tribby 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  
Cassia, Corkin @30  
Mustard @29  
Mace, Penang 1 05  
Pepper, Black @25  
Nutmegs @35  
Pepper, White @44  
Pepper, Cayenne @36  
Paprika, Spanish @36

##### Seasoning

Chili Powder, 15c 1 35  
Celery Salt, 3 oz. 95  
Sage, 2 oz. 90  
Onion Salt 1 35  
Garlic 1 35  
Ponely, 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. 4 25  
Cream, 48-1 4 40

###### Gloss

Argo, 48, 1 lb. pkgs. 3 28  
Argo, 12, 3 lb. pkgs. 2 38  
Argo, 8, 5 lb. pkgs. 2 70  
Silver Gloss, 18, 1s 11 1/4  
Elastic, 64 pkgs. 5 10  
Tiger, 48-1  
Tiger, 50 lbs. 2 75

##### SYRUP

###### Corn

Blue Karo, No. 1 1/2 2 54  
Blue Karo, No. 5, 1 dz. 3 53  
Blue Karo, No. 10 3 33  
Red Karo, No. 1 1/2 2 75  
Red Karo, No. 5, 1 dz. 3 79  
Red Karo, No. 10 3 59

###### Imit. Maple Flavor

Orange, No. 1 1/2, 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 27@35  
Choice 36@40  
Fancy 42@52  
No. 1 Nibbs 54  
1 lb. pkg. Sifting 12

##### Gunpowder

Choice 40  
Fancy 47

##### Ceylon

Pekoe, medium 57

##### English Breakfast

Congou, medium 28  
Congou, Choice 35@36  
Congou, Fancy 42@43

##### Oolong

Medium 35  
Choice 42  
Fancy 50

##### TWINE

Cotton, 3 ply cone 25  
Cotton, 3 ply Balls 27  
Wool, 6 ply 10

##### VINEGAR

###### F. O. B. Grand Rapids

Cider, 40 Grain 16  
White Wine, 80 grain 25  
White Wine, 40 grain 20

##### WICKING

No. 9, per gross 06  
No. 1, per gross 1 20  
No. 2, per gross 1 00  
No. 3, per gross 2 30  
Peerless Rolls, per doz. 30  
Kochester, No. 2, doz. 20  
Kochester, No. 3, doz. 20  
Koyo, per doz. 10

##### WOODENWARE

###### Baskets

Bushels, narrow band, wire handles 1 10  
Bushels, narrow band, wood handles 1 30  
Market, drop handle, 30 30  
Market, single handle, 30 30  
Market, extra 1 00  
Sphint, large 8 00  
Sphint, medium 7 00  
Sphint, small 6 00



## 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.

### The Quality Shoe Wearer Comes Back.

There is to-day, there always has been, there always will be a market for quality footwear. While this market, embracing shoes at \$10.50 and more, comprises only 8 to 9 per cent. of the entire footwear volume sold in the buying centers of this country, it repays careful cultivation. While general business conditions may reduce or increase this volume, the degree of change is a great deal less than usually appears on the surface.

Since 1929 there has been a decline in the quality footwear volume in some stores. Yet, in the final analysis, the decline itself has been of less importance than the mental attitude it has bred—than the fears it has fostered.

From an analysis of every scrap of information available—both from our retail and dealer organizations—we are convinced that there will be a very welcome increase in quality volume, which will become apparent as soon as the Fall season is well launched. Supporting this belief we have a number of encouraging elements to consider which are presented and analyzed here-with.

If we make an analysis of the reasons behind the reduction in the sales volume of quality footwear in certain districts, we discover that they have either spent their force or can be corrected by the dealer himself. These reasons fall logically into three groups:

1. Thousands of women who had worn quality footwear for years have been forced to adopt shoes of lesser quality through personal circumstances. During 1930 this conversion was felt very sharply, but relatively little further change in the downward direction is expected for the Fall of 1931.

2. Thousands of other women, as well off financially as ever, began buying lower priced shoes through fear and caution rather than through necessity. This factor of fear, we feel, has entirely spent its force and we are already finding these customers returning to our stores for the quality shoes they have always worn.

3. A third and very vital source of loss has been occasioned through the starvation of quality stocks—through a cutting down of inventories to such a point that many customers who were prepared to buy quality shoes were forced to seek the sizes, patterns or materials they desired in the lower priced field. Obviously this is one of the ills the dealer has brought on himself and should be quickly and completely cured.

In the first place, the woman who has always worn a quality shoe has accustomed herself to the "feel" that only quality imparts. She has known pride of ownership. She has known comfort. She has known a confidence in the product and the style of the product that comes to everyone who pays a better-than-average price for the merchandise he buys.

These quality customers are coming

back to our stores by the dozen. Some of them are a little shame-faced. A few are cross. But many of them tell us frankly that their experiments with lower priced shoes were unsatisfactory. They did not, as they had expected, find any real economy in lower priced footwear, and in addition, sacrificed the other elements of comfort, pride of ownership and style confidence. We predict that 50 per cent. of our losses from this source since 1929 will be wiped out by the welcome return of our old customers to the quality field.

The dealer who graded down his line to a point where he could no longer be considered a quality merchant is now in a cat-and-dog fight over the available business in the low priced field. He is far from being happy, and he knows that it will be a hard and painful job to get his quality customers back again.

So while there is slightly less total volume of quality business to be had just now, there are fewer merchants to share it. This is of both immediate and future importance to every quality merchant; for not only will there be a share of the business the other fellow had dropped, there will be in addition, the definite assurance that much of the quality competition has been eliminated permanently. The quality shoe merchant is in an infinitely pleasanter position to-day than the fellow who is trying to establish a reputation for quality with a low priced line of shoes, and if he will merely take advantage of the currents, if he will watch his opportunities, his selling methods, his promotion plans and his stocks, he will not only hold his own, but will make far strides toward a more prosperous and a more secure future.

Loose and indifferent methods of merchandising will not bring results to-day. We are in a period of transition and it is necessary rapidly to adjust our means to the ends in view. All slack must be taken up. Wastefulness and guess-work must be eliminated and every opportunity, as it presents itself, must be used to the advantage of profit. Little things that were once inconsequential are now vital. We cannot, we must not, meet a 1931 market with 1929 methods.

The problems, really, are quite simple. If you can keep your present group of quality customers, if you can get a fair share of the new customers being developed every day, and finally, if you can increase the degree of loyalty of these customers, you will have solved every possible question. But to do these things, you must take certain definite steps. As never before, you must apply sound, sane and thoughtful principles of merchandising in every effort you undertake.

Consider first of all the caliber of your personnel. Your floor men must not only be neatly dressed and well mannered, they must be intelligent and properly trained. The responsibility for the training must rest largely with the department manager, and this phase of the work will be discussed later on.

Your store and window displays must reflect the character and quality of your product. A few dollars more spent on the proper training and the proper display equipment will uncon-

sciously impress the thousands who pass your store or enter your shoe department.

There has rarely been a season when the types of materials appearing in dresses, suits and coats have so greatly influenced footwear styles. All of us in the retail stores are having to study fashions closer than ever before. The wrong shoe this season will be so utterly wrong that the salesman must be mighty sure he knows what he is talking about before he recommends a specific pattern or material to any customer.

Men on the floor must be made to understand that the ordinary kind of shoe selling is out. They've simply got to buckle down and render a type of service that is in keeping with the product they are selling. You should be no longer satisfied with a salesman who knows less about current styles than the woman he serves.—Boot and Shoe Recorder.

### Five "Musts" For Successful Shoe Salesmen.

1. Courtesy. Sincere and never failing. The first step in courtesy is to greet the customer with a smile.
2. Ability to handle customers. A good memory for names and faces is an asset. Also ability to recall customer preferences.
3. Alertness. The salesman must be quick to learn stock and selling points on merchandise. He must grasp ideas quickly.
4. Willingness to work. Above all the willingness to put forth real effort

in selling instead of following lines of least resistance.

5. Interest in the business. A liking and zest for selling that will inspire the salesman to concentrate his attention and efforts on his work.

### Corporations Wound Up.

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

Remington Rand Business Service, Inc., Detroit.  
Weast Coal Co., Detroit.  
Beneficial Loan Society of Detroit.  
Stone & Webster Engineering Corp., Detroit.  
Gross Construction Co., Detroit.  
United Detective Agency, Inc., Grand Rapids.  
West Side Motor Sales, Bay City.  
Greenpoint Metallic Bed Co., Inc., Lansing.  
Mother Hubbard Flour Co., Inc., Detroit.  
Beverly Investment Co., Grosse Pointe Farms.  
Grosse Pointe Motor Sales, Inc., Grosse Pointe Park.  
Second Land Co., Detroit.  
Cedar Creek Gas and Oil Co., Muskegon Heights.  
Greening Realty Co., Detroit.  
Thumb Hi-Speed Gas Corp., Imlay City.  
Murok Realty Corp., Detroit.  
Higbie-Bonbright Co., Detroit.  
Rathbun & Kraft Co., Battle Creek.  
R. J. Tower Iron Works, Inc., Greenville.  
Charles Wolf Co., Flint.  
Chatham-Trenary Land Co., Marquette C. & A. Co., Cloverdale.  
Washington Boulevard Fur Shop, Detroit.  
Kalamazoo Wholesale Grocery Co., Kalamazoo.  
Adams Hospital, Detroit.  
Majestic Oil Co., Grand Rapids.

# \$475,000.00

## HAVE YOU RECEIVED YOUR SHARE?

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

Share in these profits by insuring with us

## MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE CO.

LANSING, MICHIGAN

Mutual Building

Phone 20741



## OUT AROUND.

(Continued from page 9)

building. If death had resulted from an accidental fall, the body would have probably landed nearer the building. The report that deceased held in his hand a piece of fabric torn from the curtain in his room when the body was picked up in the street was found to be untrue. The radiator and window ledge were 49 inches wide, which would render it impossible for deceased to fall over so wide a space without first acquiring considerable momentum.

The widow brought suit against the companies above named for \$60,000 in the Federal Court. She was represented by Stuart Knappen. The life companies were represented by Edgar H. Johnson and the accident company by Dale Souter. The attorneys appear to have worked together to determine the facts in the controversy, resulting in the conclusion that death was the result of suicide. An appeal was then made to the companies for a generous settlement, resulting in an offer of 20 per cent., which was agreed to by the complainant. The offer was probably made on the theory that it would cost the companies about 20 per cent. to carry the cases through the courts to final conclusion.

I called on a local grocer one day last week who showed me his charge slips against both active and inactive customers. The former charges aggregated about \$1,000. They are promptly paid at regular intervals, some weekly and some monthly. The latter, on which no payments are being made because the debtors are out of work and have no income, average \$125 apiece. Both classes of accounts are kept in a wooden box on a shelf. In case of fire they would be completely destroyed, with no other records. The grocer said he kept his annual inventory, record of purchases and record of daily sales in a wooden drawer. In case of fire these would be destroyed also. He carries moderate insurance in a stock company because the representative is a friend of his. The agent never told him he must keep such records in a fire proof safe or his insurance policies would be invalid, legally speaking. He said his agency friend adjusted all losses for the company carrying his risk and would take his word as to the amount of his loss if he should ever have a fire. I told him very frankly that he was in the position of a man sitting on a volcano—that no stock insurance company would pay a loss in full unless it had something tangible on which to base its adjustment. I failed to convince him that he was taking chances which no merchant who owed for goods could afford to take. The fire proof safe requirement is not a rule of the insurance company, but a statute enacted by the Legislature and one of the most sensible enactments ever created by our law making body.

William D. Bosman (Foster, Stevens & Co.) is the happy possessor of a section from a book in which mercantile invoices were pasted during the year 1872—fifty-nine years ago. The purchases were made by the late Charles

H. Deming, of Dutton, covering hardware from Wilder D. Foster and Foster, Stevens & Co., groceries from L. H. Randall and others, crackers from Sears & Merchant, dry goods from Tyler, Graham & Co., and flour from the various city mills then in existence. Flour ranged in price from \$7 to \$9 per barrel and Japan tea ranged from 95 cents to \$1.10 per pound. Mr. Deming was in business a great many years at Dutton. During most of his life he wore a heavy red beard. He was very frugal, a careful buyer and a prompt payer. He suffered a heavy loss in the failure of the Frank Cook bank, at Madison Square, a short time before he died.

I am told that the New Yorker Hotel is the only mammoth hotel which ever made money the first year it was conducted. This condition did not "just happen," but was due to careful planning by the management. All the office employees were engaged a year before the hotel opened. They were selected from many different sections of the country. They were instructed to call on all the people in their states who would be likely to visit New York and invite them to be guests at the New Yorker after it opened for business. The result was the hotel opened with a full house and it has been full ever since.

Among the outstanding guests at Lamont last week were Paul Kempter and wife, the former steward at the Pantlind and Morton hotels and the latter a vocalist of gracious manners and charming presence. Mr. Kempter learned the culinary department of hotel keeping in Germany, coming to this country when 19 years of age. He has been identified with the Pantlind organization in various capacities for the past twenty-nine years. He is one of the best posted men on the purchase, care and handling of foods I have ever met, having given that branch of the hotel business lifelong study. During the evening I asked him if the new method of freezing meats quickly would eliminate the drying up of the juices in meats which are frozen under the present method of refrigeration. He said the originators of the new system insisted that the presence of natural juices in meat would not be impaired by the new method. He very much doubted that such a claim could be sustained, but he had an open mind—on that and every other subject—and was willing to be shown that he was laboring under a misapprehension. Mr. Kempter undertakes to keep in touch with every advance made in the culinary end of the hotel business, both in this country and Europe, and eagerly devours and carefully preserves every new book and other publication which has a bearing on either the professional or practical side of his occupation. I am told that he has one of the finest libraries on culinary science of any man in the United States.

The membership roll of the American federation of labor dwindled 71,000 during the past year. The loss in actual membership is probably much greater than that, because most of the unions are keeping delinquent mem-

bers on the roll, whether they pay their dues or not. The effort of the unions to engage in banking and other lines of business with union funds has proved disastrous. The Brotherhood of Locomotive Engineers sank \$20,000,000 of its hundred million resources in the swamps of Florida.

E. A. Stowe.

## Proceedings of the Grand Rapids Bankruptcy Court.

(Continued from page 19)

Warm Friend Tavern, Holland	48.85
Nies Hardware Co., Holland	.41
Postal Telegraph Co., Holland	18.38
Radio Engineers Inc., Detroit	4.00
Rex Printing Co., Detroit	4.50
Service Machine & Supply Co., Hol.	13.10
Standard Bros. Hdw. Corp., Detroit	4.32
Standard Oil Co., Grand Rapids	38.25
Tele. Direc. Adver. Co., Detroit	15.00
Harry Ten Brink, Holland	6.75
Ter Haar Auto Co., Holland	2.10
Webster Electric Co., Racine	.39
Westenbrook Co., Holland	12.05
Western Union Tele. Co., Holland	16.21
Coats & Burchard Co., Chicago	862.78
A. A. Morris, Detroit	3,664.23
Wm. H. Gallagher, Detroit	2,049.32
Barlum Realty Co., Detroit	255.02
Jennings & Busby, Detroit	604.50
C. L. Beach, Wynand Wichers, O. P.	
Kramer, Henry Winter, Hol.	31,351.45
W. H. Beach, Holland	5,075.00
Lansing Stamping Co., Lansing	1,797.59
Sterling Mfg. Co., Cleveland	1,063.63
Dubilier Condenser Corp., New Y.	230.00
G. R. Pattern Works, Grand Rap.	67.38
Island Creek Coal Co., Cincinnati	135.51
Shakeproof Lockwasher Co., Chi.	21.67
National Elec. Prod. Co., Pittsburgh	36.00
Aluminum Products Co., LaGrange	97.50
Independent Electric Co., Muskegon	162.96
Angle Steel Tool Co., Plainwell	55.20
Jefferson Electric Co., Chicago	221.24
Burgess Battery Co., Chicago	337.92
H. H. Eby Mfg. Co., Philadelphia	91.00
Chicago Telephone Co., Elkhart	140.19
Amer. Steam Pump Co., Battle Crk.	126.90
Belden Mfg. Co., Chicago	88.59
William Winstrom, Holland	52.28
Elmer Metzger, Buffalo	28.65
W. B. Tunstall, Worcester	10.13
V. R. McGreevy, Battle Creek	4.17
A. A. Morris, Detroit	3,752.31
C. L. Beach, Holland	713.00
Diekema, Cross & Ten Cate, Hol.	553.41
Charles H. McBride, Holland	1,200.00

Oct. 17. We have received the schedules, order of reference, and adjudication in the matter of Joseph C. Ford, Bankrupt No. 4668. The bankrupt is a resident of Grand Rapids, and his occupation is that of a laborer. The schedules show assets of \$3,600, with liabilities of \$1,445.73. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

## Unscramble the Chain Stores.

To secure its allegedly low prices for the American consumer, what have the chains found it necessary to do? They have:

Ceaselessly hammered down prices paid to the farmer;

Pounded away at manufacturers until they, in turn, have had to beat down prices paid to the farmer and grower;

Established an hourly wage rate for storekeepers and clerks entirely out of keeping with American standards of living;

Begun the absorption of manufacturing, thus depriving the manufacturer of profits and his employees of wages;

Gradually done away with the services of brokers;

Displaced the individual wholesaler with their own warehouses;

Destroyed the individually owned business;

Taken the profits out of the retail community, thus sapping its commercial lifeblood.

Unless the chain system finds a way to fulfill all the obligations and responsibilities to the community now shouldered by the independent merchant, I firmly believe that the only solution lies in the complete unscrambling of the chain systems back to individual ownership. If the chain lead-

ers take this in hand it can be done in an orderly manner and all investments will be fully protected. Small business will then take the products of big business and, with proper, helpful supervision, do a job of distribution that will surpass in efficiency and effectiveness anything heretofore attempted.

J. Frank Grimes.

## That Personal Touch.

A man went into a shop to buy a fountain pen. The young saleswoman gave him one to try, and he covered several sheets of paper with the words, "Tempus Fugit."

The saleswoman offered him another pen.

"Perhaps," she said, "you'd like one of these better, Mr. Fugit."

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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.

WE BUY—Close outs and entire stocks of general merchandise, clothing, and shoes for spot cash. Have you anything? Write to-day. HARRY GOODMAN, 1020 Roosevelt Road, Chicago, Ill. 464

Want Going Hardware—In trade for eighty-acre fruit and general farm. Prefer city. O. A. Keeler, R. D. No. 3, Shelby, Mich. 465

FOR SALE—Old established corner grocery, fixtures, stock, and building. Priced reasonably. Address No. 466, c/o Michigan Tradesman. 466

For Sale—Complete grocery stock and fixtures in one of the best resort towns in Western Michigan. Address No. 467, c/o Michigan Tradesman. 467

I'll pay cash for any stock of merchandise, none too large or too small. Write, phone, or wire.  
L. LEVINSOHN, Saginaw, Mich.



## SALES AND LUXURY TAXES.

### Both Will Be Before the Next Congress.

Senator David A. Reed, of Pennsylvania, one of the conspicuous figures on the Finance Committee and a member in good standing of the "White House Breakfast Club," is the first to announce plans for the imposition of a general sales tax of "one-half of 1 per cent. on everything sold in the United States. This," Senator Reed added, "I favor, not as an emergency addition, but as a permanent part of the tax laws. It would bring into the Treasury not less than \$2,000,000,000 a year—almost half of the total expenses of the Federal Government."

(As the Census of Distribution figures show that retail sales of all types of commodities in the United States during 1929, a boom year, amounted to \$50,000,000,000, a sales tax of one-half of 1 per cent. would produce not more than \$250,000,000 a year or only one-eighth of the amount referred to by Senator Reed.)

Hardly had the Senator from Pennsylvania delivered himself of his sales tax plan when Representative Isaac Bachrach, of New Jersey, a power in the House Ways and Means Committee, stepped forward with a proposal for tax on "luxuries and nonessentials," though he neglected to append a list of these, in addition to greatly increased income taxes, a higher rate of Federal estate taxes and a restoration of the gift tax.

A third development in the situation was the proposal, by State Senator Burchill, of a 5 per cent. retail sales tax in New York State, "designed to bring to the State in a single year \$120,000,000 more than any of the sources of taxation now in force" and proposed as a means of raising the \$25,000,000 in additional revenue needed for unemployment relief during the coming winter. Principally through the efforts of the New York State Council of Retail Merchants, this bill was defeated, the Legislature agreeing to raise the needed \$25,000,000 through a 50 per cent. increase in income taxes.

There can be little doubt, therefore, that sales taxes, both National and state, will be active issues during the coming winter and, because of this, the views of the following leaders of the House and Senate are of marked importance:

"I think a general sales tax should be adopted only under the most pressing exigencies and, in my judgment, no such condition exists at the present time."—Daniel O. Hastings, United States Senator from Delaware.

"I will oppose the sales tax as a tax on consumption—a tax which consumers, already under strain and perplexities, would have to pay. A tax of this nature would further reduce buying power and would be based on the needs of the people, rather than on their means."—Duncan U. Fletcher, United States Senator from Florida.

"Senator Reed's tax plan is the old Smoot tax plan. I presume Senator Smoot did not have the courage to offer it again. Senators Smoot and Reed and Secretary Mellon would like to tax the public directly on everything they purchase. But the plan

hasn't a chance of receiving the approval of the Finance Committee or the backing of even a respectable minority in Congress. A sales tax is certainly not the instrument to use if we are to set up a revival of business in this country."—Pat Harrison, United States Senator from Mississippi.

"I favor a sales tax because it can be levied in such a way as to be paid chiefly by those who have plenty of money to spend. I realize that this proposal will be vigorously fought by the stores whose unpleasant duty it would be to collect such a tax. No one likes to pay taxes, but we cannot spend money without raising it through taxation."—Hiram Bingham, United States Senator from Connecticut.

"The sales tax proposal is simply a joke. It would put a burden upon men who have large families and who are already staggering under heavy burdens."—Burton K. Wheeler, United States Senator from Montana.

"Business is slowly getting on its feet and we should do nothing to halt the picking-up process. A sales tax might easily strangle business, and I am not convinced that any increased taxation whatever is necessary."—James E. Watson, United States Senator from Indiana.

"I am not in favor of increasing taxes and I am opposed to the imposition of a sales tax. It is a lazy, unfair method of revenue raising."—M. D. Hatfield, United States Senator from West Virginia.

"Senator Reed's proposal would place the bulk of the tax burden upon the masses, who are least able to bear it. I predict that the proposal will not receive enough votes to wad a shotgun."—Harold Knutson, Representative from Minnesota.

"A sales tax would be particularly unwise and unfair under present circumstances because, under such a plan, charity itself would be taxed. Neither do I favor a so-called luxury tax, for what is a luxury to one family is a necessity to another."—William L. Tierney, Representative from Connecticut.

### Gabby Gleanings From Grand Rapids.

P. Steketee & Sons, who have been engaged in the wholesale dry goods business here for over fifty years, have decided to close out their stock and devote all their attention to their rapidly growing retail business. They expect to be able to accomplish this result by April 1—possibly by Jan. 1. The house has always stood well with the trade and its retirement will be a matter of very general regret. Originally the house was managed by Peter and Daniel Steketee. Of late years the management has been in the hands of Daniel and Donald Steketee, both of whom will be identified with the retail business as soon as the wholesale stock is closed out.

Bob Ruschman, grocer and meat dealer at 938 South Division avenue, has leased the store next door South of his present location and is preparing to occupy both stores by the end of the present week. Mr. Ruschman is the only merchant in the city who keeps his store open 24 hours per day, seven days a week, giving 20 hour delivery

service every day. He has pursued this policy for three years and finds it to be a profitable proposition.

Wilbur R. Keasey, traveling representative for W. S. Quimby-Bell, Conrad Co., of Chicago, has been given a leave of absence until next spring and will spend the winter in Arizona. Mr. Keasey entered the employ of Bell, Conrad & Co., Chicago, in 1879, and has therefore been with that house and its successor a total of fifty-two years, which probably entitles him to the claim of being the oldest coffee salesman in the Middle West. Indeed it is doubtful if any other man in the United States can sustain a similar claim.

Elbert Kuyers, who has been connected with P. Steketee & Sons forty-three years—two years in the house and forty-one years on the road—has retired from the road and engaged in general trade at Stanwood, where he will do business on the cash and carry plan. P. Steketee & Son furnished the dry goods, Lee & Cady the groceries and H. Leonard & Sons the crockery and glassware. He will occupy the premises known as the Thomas Mitchell store. He has painted the front of the store red and the inside white. Mr. Kuyers has taken the Tradesman ever since 1885—forty-six years—and says he has derived great pleasure, profit and satisfaction therefrom. Mr. Kuyers is a square shooter and will give the people within the trading area of Stanwood the opportunity of buying good goods at right prices. His lifelong association with the dry goods line will enable him to serve the people of Stanwood better than they have ever been served before.

C. H. Shattler has sold his grocery stock at 1557 Kalamazoo avenue to M. E. Chapman, who has conducted grocery stores at Hart, Rockford, Belding and on South Division avenue, Grand Rapids. With his wide and varied experience in the grocery business Mr. Chapman ought to achieve a large measure of success in his new location in Boston Square, which is the trading center of a large and growing section in the Southeastern portion of the city.

In the death of Owen P. Davies Grand Rapids loses an ideal citizen and business man. Mr. Davies' heart was so large, his kindness so unflinching and his thoughtfulness and charity toward all so sure that no one could come under his influence and not be made better. In the midst of an exceedingly busy life he was a great reader and his every day conversation showed familiarity with the best thought of the age. His many deeds of kindness to the poor and suffering will never be known except by those who received his assistance, and their number is legion. He never thought of himself or his own wishes when another's need was known to him; and his service for others was always given in a genial, smiling way that warmed the heart of the recipient. He had the rare characteristic of a lack of resentment toward any who misjudged or wronged him, and having only the highest motives himself, he attributed their attitude to misunderstanding instead of malice.

### Next District Meeting of Dry Goods Merchants.

Lansing, Oct. 20—The meeting of the committee to arrange a program for the Saginaw meeting was held on Thursday, Oct. 15. The date and place is the Hotel Bancroft, Wednesday afternoon and evening, Nov. 4.

It was the opinion of the committee that, inasmuch as there is much agitation with reference to a sales tax, a discussion of this topic would be a very appropriate one for our meeting. Our Secretary, Mr. Pitkethly, has arranged a debate on the subject, "Resolved, that the sales tax is the best method of taxation." A quartette of able young men residing in Flint have already debated this question and it has been arranged that the affirmative will be presented by Cecil J. Lynch, Attorney, and R. C. Dickinson, Manager General Motors Acceptance Corp. The negative to be presented by Howard Kline, attorney, and Romaine Johnson, dealer in electrical appliances.

The rules of a well regulated debate will govern and the debate limited to about ten minutes for each speaker. Mr. Pitkethly will assume a neutral attitude and see that each side of the question is properly presented. The debate will not exceed one hour.

An invitation has been extended to Col. James L. Walsh, Vice-President of the Guardian Detroit Bank, to give a brief outline on the topic, "The Relation of the Hoover Plan to Retail Business." We believe that business men generally are anxious for the success of the Hoover Plan as represented by the public press. Mr. Walsh will be asked to give an outline of the plan and his opinion, as an experienced banker, as to the beneficial results which it will bring.

The meeting will be entirely informal. A modest supper will be served. Price will be low enough so no member need remain away. Everything will be done to encourage discussions. Bring wives and store ladies.

We were surprised to learn on our recent visit to the store of the C. W. Ryckman Co., of the death of C. W. Ryckman, the proprietor. Mr. Ryckman was one of the friendly men on whom it was a pleasure to call. At the time of his death we were absorbed in getting ready for our Detroit convention and the information of Mr. Ryckman's death escaped our notice. Calling at the store, I found the son and daughter continuing the business. Mr. Ryckman had been in declining health for some time and business cares caused by the dullness of trade contributed to hasten his death. He was a fine, friendly man and one who will be much missed by his neighbors and customers. Jason E. Hammond, Mgr. Mich. Retail Dry Goods Ass'n.

### Millinery Activity Still Brisk.

Orders for millinery continue notably good. The trade thus far has managed to retain the brisk activity which has featured purchasing of this merchandise from the very start of the Fall season. In one quarter the millinery demand is estimated as 40 per cent. ahead of the corresponding period a year ago, a record which is considered the more remarkable in view of the disappointing trade in other lines of women's apparel and accessories. Felts continue to receive volume buying interest. Velvets are coming to the fore in formal types. Turban styles are gaining.

### Broke. Broke! Broke!

Young Wife: Oh, Tom, it's just about a year since our honeymoon, when we spent that glorious day on the sands. I wonder how we'll spend the first anniversary?

Tom (gloomily): On the rocks.





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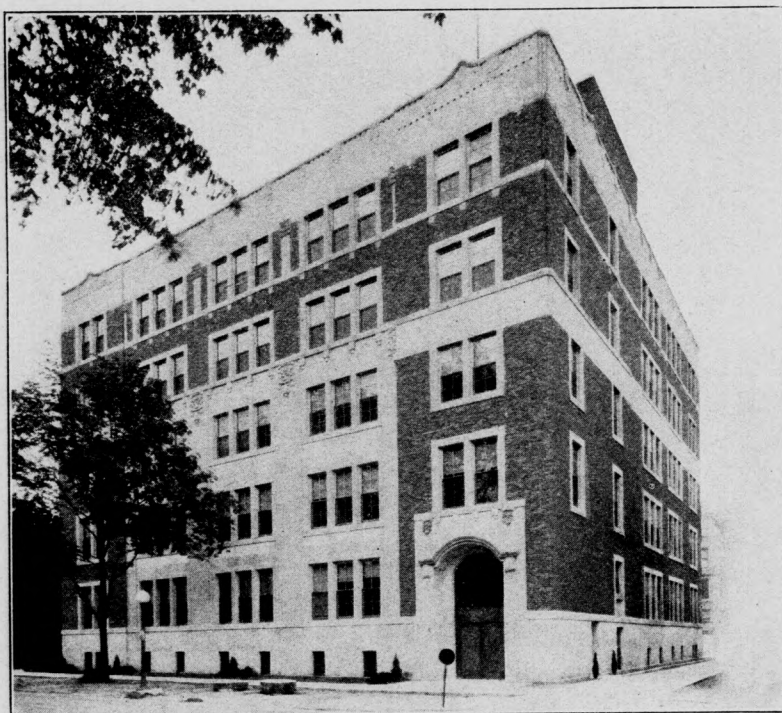
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