Forty-ninth Year

GRAND RAPIDS. WEDNESDAY, MARCH 2, 1932

Number 2528

Man worships Mother, reveres Father, loves Wife, and adores Children, but the quality of feeling he bears toward the man whom he trusts and calls his Friend has never been defined.

When you are in trouble, you do not have to call him; you find him by your side with his hand on your shoulder. When the sun shines on your side of the street, he is over there with you, rejoicing in your prosperity.

This Friend of yours is a selfish man because down deep in his heart, he wants life to bring you all of its possible good and hopes you may be spared the heart aches that come when you are used unfairly and treated disloyally.

You may not pull the same string he has hold of as you both try to untangle the knotted skein of life, but you know he is honest in his convictions, and you also realize that possibly he may be right and you may be wrong, and so you march along life's highway, keeping step each with the other, each of you striking the same basic notes that produce harmony instead of discord.

No matter whether the sun shines or is under a cloud, you bravely trudge along life's pathway because you know you have by your side a dependable man, and that is why you so loudly and proudly assert—This Man Is My Friend.

William L. Brownell.

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Delivered to you under the famous Standard Brands merchandizing plan of small stock, small investment, quick turnover. This means quick profits.

Chase & Sanborn's Dated Coffee is one of your most profitable items. Feature it in your advetrsiing,—display it on your counter,—recommend it to your customers. Fushing this popular item pays!

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Forty-ninth Year

GRAND RAPIDS. WEDNESDAY, MARCH 2, 1932

Number 2528

MICHIGAN TRADESMAN E. A. Stowe, Editor

¿UBLISHED 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.

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JAMES M. GOLDING Detroit Representative 507 Kerr Bldg.

SOME TRENDS IN TRADE.

Sidelights on the General Business Situation.

Of gratifying significance is the news that one large banking corporation returned within five days a loan of about \$1,000,000 made to it on Feb. 15 by the Reconstruction Finance Corporation.

The reason given for the speedy liquidation of the loan was that an anticipated emergency had not materialized. The implication is that confidence is returning, the lack of which in the last few months has been largely responsible for our troubles.

Among officials concerned, hope is expressed that enactment of the credit expansion bill will have a similar effect among manufacturing concerns and the commercial banks which have been driving with tight reins. These officials are further encouraged by return to circulation of substantial amounts of hoarded currency.

Retail trade was somewhat better last week, having been favorably affected by the cold snap. Up to the present, however, the quarter's showing is not good. Something is hoped from the early Easter this year. There is a strong feeling in trade circles against post-Easter clearance sales, due to poor results obtained from such sales last fall.

There are few definite evidences yet that the favorable outlook for the credit expansion bill has done much to stimulate business, but from many important quarters come reports of the sort of improvement in sentiment which generally presages better things.

Re-orders and mail orders were sufficiently numerous last week to give to the wholesale markets an appearance of considerable activity, following the lull after early spring business was completed.

Average commodity prices went up for a change last week, not much, to be sure—only from 63.6 to 63.7 on the Irving Fisher rating—but, because the movement was in the right direction for the first time since November, enough to cause favorable comment. A similar slight rise was noticed in Great Britain and in Germany.

Improved prices for agricultural products are predicted by Alexander Legge, president of International Harvester, in his annual report last week. He believes that the improvement will be radical enough to stem the tide of depression.

Advancing commodity price trends are foreseen by the American Statistical Association, especially for silver, grains and meats.

Steel mills have not yet responded to the generally favorable influences; in some districts the mills' output has rather gone off. But prices are being fairly well maintained and the best authorities in the industry believe that their long-deferred restoration to something like active operations will be witnessed before many more weeks have passed.

F. W. Woolworth's decision to add 20 cent articles to its lines in the South and Southwest is variously interpreted. In some quarters it is regarded as indicating something like saturation in the 5 and 10 cent field, which has been greatly expanded in recent months. Elsewhere the view is taken that the company is preparing to take advantage of an expected rise in prices.

Employment in January was 3.9 per cent. lower than in December, while payrolls were down 7.5 per cent., according to Department of Labor compilations of returns from fifteen major industrial groups which pay \$93,573,892 a week to 4,362,503 persons. Employment in the manufacturing industries fell 2.8 per cent. and payrolls 6.9 per cent.

Talk is increasing of reciprocal tariff arrangements to be entered upon by this country. By partisans of the World Trade League some such action is regarded as the only means of reviving our foreign trade and of affording relief to distressed peoples.

Wholesale prices of automobile tires were cut in Akron last week to the extent of 10 per cent. in discounts. As a means of meeting this move, F. A. Seiberling of Goodyear & Seiberling, is attempting to get leaders of the industry together to discuss a plan for re-establishing independent dealers as the chief medium of distribution.

Dwindling of bank failures and release of Government deposits were the causes of a sharp arrest of the outflow of bank deposits last week, the decline being only \$23,000,000. the smallest diminution since the week ended Nov. 24.

This trend should have the effect of checking pressure to liquidate bank loans and so to relieve the tension

which has stood in the way of business revival. Further point was given to the change by the rise last week in bank loans other than advances on collateral, the first increase for a considerable period.

Approval by the Treasury of a sales tax on manufactured products and covering a wide range is fairly well assured. Lobbies of industries are now more active in playing for small tax rates than they are in working for exemption. It is expected that many articles and products that are extensively sold will be moderately taxed to produce approximately \$600,000,000 a year. With this increase in Federal taxes in prospect, the demand for lower state and local taxes is assuming the aspects of a National campaign. In the District of Columbia a proposal to increase taxes, which are comparatively low, is meeting with aggressive opposition from the public. After the coming presidential election, consolidations and reorganization of many Government bureaus and divisions will result in marked economies. Local and state governments are reported to be responding to the demand for economy, and one of the good things to come from the depression will be a wiser and more economical spending of public funds that will result in a trend of decreasing taxes for several years to

The break-up of party co-operation, never anything but an emergency expedient, has started with the Garner blast against the Hoover government re-organization proposition; but it is doubtful that the change will affect business and financial legislation now in the making. The House Committee that is investigating the various departments and bureaus is large democratic and is unquestionably on a hunt for political ammunition. Its findings will not be considered seriously by Government officials.

Leading patent attorneys report an increase in their business in practically all lines during the last thirty days. The filing of both patents and trademarks is by manufacturing concerns, not by individuals, and the increase will soon reach the Patent Office.

At a closed meeting of Government and other economists recently, the subject of the killing of future business by manufacturers was discussed. It was finally agreed that more statistics are required for the buyers and consumers of merchandise, in order to check the demoralizing effect of the abnormal demands created by advertising drives and loss leaders. For example, it was shown that the demand for manufactured goods during 1929 was abnormal and largely the result of forcing merchandise, and that if this abnormality could have been measured much of the

subsequent overproduction could have been prevented. And it is possible that this subject will be studied in the near future by a Government organization.

The professional clash with commerce is found to be a serious handicap to the retail drug business by the Department of Commerce. The department finds that the prescription department is the foundation of the drug business, that it is the prestige department, and that it is the one thing that distinguishes the drug store from other types of retail outlets. However, the Department is finding considerable professional resistance to the indicated necessity for greater sales and profits through cost control and sales promotion in the prescription department.

Objections to Government questionnaires from the public are reaching the investigating organization direct and through Senators and Representatives. Both men and women are complaining that the questionnaires necessitate an expense that is burdensome and that they are annoying. In the future the organizations will take the trouble to explain why and how the investigations will benefit the public. However, despite the complaints, the returns from mailings to the public on the Drug Survey have exceeded 18 per cent.

A Business Man's Philosophy.

I have been interested all my life in trying to discover what makes one man more successful than another. You see many men, young and old, who are equally well educated, equally well bred and indistinguishable in health, energy, industry and other qualities associated with success. One man, however, goes ahead while the other stumbles along behind and is lost in the mass.

The best explanation of the difference, I think, is that the successful man has the ability to persuade other people to see things his way. If the man is an architect he bosses his client; if he is a lawyer, he bosses the judge and jury; if he is a banker, he bosses the borrower. He makes those with whom he works feel that his way is right, proper and profitable. Naturally all things come to such a man. People like him and prefer to do business with him. They like to do things his way because it seems logical.

William Feather.

Five New Readers of the Tradesman.

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

Wm. J. Whalen, Grand Rapids. Jeffers-Hake Co., Grand Rapids. Grand Rapids Lumber Co., Grand

Ohio Transit Lines, Grand Rapids. Miss Harriet Fujikawa, Honolulu.

When marriage brings a woman to the wash tub she has a right to call it a labor union.

Proceedings of the Grand Rapids Bankruptcy Court.

alled.

In the matter of Edward H. Brown, tankrupt No. 4458, the trustee has heref ofore filed his final report and account and a final meeting of creditors was held be. 5. The bankrupt was not present r represented. The trustee was present

in person. Claims were proved and allowed. The trustee's final report and account was approved and allowed. An order was made for the payment of expenses of administration and a first and final dividend to creditors of 9.3 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 Edward L. Meilleur, Bankrupt No. 4802. The first meeting of creditors in this matter has been called for March 10.

In the matter of Vander Werp & Folkertsma, Bankrupt No. 4803. The first meeting of creditors in this matter has been called for March 10.

In the matter of Peter C. Dalenberg, Bankrupt No. 4523. The first meeting of creditors in this matter has been called for March 10.

In the matter of Winifred Collier, Bankrupt No. 4799. The first meeting of creditors in this matter has been called for March 10.

In the matter of Loyd Bittenbender, Bankrupt No. 4789. The first meeting of Creditors in this matter has been called for March 10.

In the matter of Loyd Bittenbender, Bankrupt No. 4789. The first meeting of creditors in this matter has been called for March 10.

for March 10.

Feb. 24. We have received the schedules, order of reference, and adjudication in the matter of B. F. Krasner Co., a corporation, Bankrupt No. 4806. The bankrupt is a resident of Grand Rapids, and his occupation is that of a merchant. The schedules show assets of \$4,536.30, with liabilities of \$7,205.21. The list of schedules of said bankrupt is as follows: County Treasurer, Grand Rapids \$ 7.21 Andrew Mac Andrew, Grand Rap. 30.00 Matthew Baribeau, Grand Rapids ____ 356.27 Peoples State Bank, Muskegon ___ 700.00

ing Co., Chicago 91.88
Press, Grand Rapids 24.00
G. R. Welding Supply Co., Grand R.
Grimn & Watson Engraving Co.,

G. R. Welding Supply Co., Grand R. 18.92
Grimm & Watson Engraving Co.,
Chicago 1.00
John M. Hannigan, Grand Haven
Karlan & Bleicher, Inc., New York 155.01
Herman Hamburger, New York 155.00
Grueger & Co., Chicago 122
Ludwig Lehman, New York City 17.00
Linick, Green & Reed, Inc., Chicago 2.32
Newall Mfg. Co., Chicago 34.34
F. H. Noble & Co., Snc., Chicago 34.34
F. H. Noble & Co., Snc., Chicago 2.32
Newall Mfg. Co., Chicago 34.34
F. H. Noble & Co., Chicago 34.34
F. H. Noble & Co., Snc., Chicago 2.32
Quimby-Kain Paper Co., Grand R. 2.81
A. Rassweiler, Chicago 36.43
Wm. V. Schmidt Co., New York 5.85
Selformer Crystal Mach. Co., Chi. 15.00
Harvey E. Skillman, Grand Rapids 37.14
Streicher Mfg. Co., Waterbury, Conn. 20.43
Streicher Mfg. Co., Waterbury, Conn. 20.43
Streicher Mfg. Co., Waterbury, Conn. 20.43
Wm. V. Schmidt Co., Grand Rapids 37.14
Streicher Mfg. Co., Waterbury, Conn. 20.43
Streicher Mfg. Co., Chicago 48.11
Star Transfer Line, Grand Rapids 2.75
Western Union, Grand Rapids 2.75
Western Union, Grand Rapids 2.75
Amsterdam Diamond Co., Grand Rapids 1.23
H. Knoop, Grand Rapids 1.23
H. Knoop, Grand Rapids 1.24
Harvey & Otis, Providence, R. I. 1.22
M. M. Berman & Co., Grand Rap. 215.00
G. R. Nat. Bank, Grand Rapids 1.24
United Street Research and adjudication in the matter of Beniavin E. Verscow.

G. R. Nat. Bank, Grand Rapids... 680.70
Feb. 24. We have received the schedules, order of reference and adjudication in the matter of Benjamin F. Krasner, Bankrupt No. 4485. The bankrunt is a resident of Grand Rapids, and his occupation is that of a jeweler. The schedules show assets of no amount, with liabilities at \$5,048.29. 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: Citizens National Bank, So. Bend \$1,000.00

list of creations of relations of creations of collows:
Citizens National Bank, So. Bend \$1,000.00
J. Berg & Son, New York City __ 393.11
R. & J. Dreyfus, New York City 1,712.00
G. R. Welding Sup. Co., Grand R. 18.92
Grimm & Watson Engraving Co.,

adjourned without date, and the case will be closed and returned to the district court, in due cours

court, in due course.

In the matter of Claude E. Lobdell, Bankrupt No. 4424, the trustee has heretofore filed his final report and account, and a final meeting of creditors was held feb. 5. The bankrupt was not present and not represented. The trustee was present in person. The trustee was present in person. The trustee in approved and allowed. Claims were proved and allowed. Claims were proved and allowed. An order was made for the payment of expenses of administration, as far as fund 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.

and returned to the district court, in due course.

In the matter of William Eben Barr, individually and doing business as Muskegon Barber Supply Co., Bankrupt No. 4452, the trustee has heretofore filed his report and account, and a final meeting of creditors was held Feb. 5. The trustee was present in person. The bankrupt was not present or represented. Several bidders for accounts were 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 for the declaration and payment of a first and final dividend to general creditors of 18.6 per cent. All preferred and secured claims have heretofore been approved and allowed and ordered paid in full. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case will be closed and returned to the district court, in due course.

Feb. 29. We have to-day received the schedules, references and adjudication.

court, in due course.

Feb. 29. We have to-day received the schedules, references and adjudication in the matter of Frank M. Warren, Bankrupt No. 4814. The bankrupt is a resident of Dowagiac. The schedule shows assets of \$1,085.50 of which \$850 is claimed as exempt, with liabilities of \$1,966.80. The first meeting of creditors will be called and note of same made herein.

Feb. 27. We have to day received the

and note of same made herein.

Feb. 27. We have to-day received the schedules, reference and adjudication in the matter of James DeMeester, Bankrupt No. 4811. The bankrupt is a resident of Grand Rapids. The schedule shows assets of \$3,050 of which \$2,300 is claimed as exempt, with liabilities of \$6,567.50. The court has written for funds and upon receipt of same the first meeting of creditors will be called and notice herein made.

Feb. 27. We have to-day received the

notice herein made.

Feb. 27. We have to-day received the schedules, reference and adjudication in the matter of Earl Abbott, Bankrupt No. 4810. The bankrupt is a resident of Grand Rapids. The schedule shows assets of \$200 of which the full amount is claimed as exempt, with liabilities of \$1,298.84. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

ing of creditors will be called.

Feb. 27. We have to-day received the schedules, reference and adjudication in the matter of Victor L. McClain, Bankrupt No. 4809. The bankrupt is a resident of Kalamazoo, and his occupation is that of a laborer. The schedule shows assets of \$310 of which \$250 is claimed as exempt, with liabilities of \$1,521.39. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

Feb. 27. We have to-day received the schedules, refereence and adjudication in the matter of Jacob A. Besteman, Bankrupt No. 4812. The bankrupt is a resident of Grand Rapids. The schedule shows assets of \$4,975 of which \$2,325 is claimed as exempt, wth liabilities of \$6,694.21. The corut has written for funds and upon receipt of same the first meeting of creditors will be called.

ing of creditors will be called.

Feb. 27. We have to-day received the schedules, reference and adjudication in the matter of Jacob A. Besteman and James DeMeester copartners doing business as Besteman & DeMeester, Bankrupt No. 4813. The bankrupts are residents of Grand Rapids. The schedule shows assets of \$49,413.10 with liabilities of \$34,80.68. The first meeting of creditors will be called and note of same made herein. First meeting of creditors will be called and note of same made herein. List of creditors of said bankrupt is as follows:

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The Grand Rapids Trust Company, in introducing the ESTATE ECONOMY PLAN, offers to you a means of legitimately avoiding unnecessary expenses in the disposition of your estate

A will containing trust provisions is the most economical method for a married person to transfer property for the benefit of the members of his family. A will containing such a trust need not restrict the wife or other beneficiaries to the income.

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GRAND RAPIDS TRUST COMPANY

GUARDIAN DETROIT UNION GROUP

MOVEMENTS OF MERCHANTS.

Cadillac—Earl H. McCormick, druggist, has filed a voluntary petition in bankruptcy.

Charlotte—The Charlotte Chair Co. has increased its capital stock from \$200,000 to \$300,000.

Flint—Sam Dunseith, has removed his drug stock from 314 Wesson street to the corner of Telegraph Road and Orchard Lake Road.

Detroit—The Central Heating Co., 13946 Turner avenue, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Ewen—I. L. Fuller, recently of Flushing, has purchased the drug stock and store building of the late Fred Wood, taking immediate possession.

Bay City—Edward W. Funnell, grocer and meat dealer here for the past forty years, died at his home, 511 North Hampton street, following an illness of three years.

Detroit — The Rabbitt Industries, Inc., 2510 Riopelle street, has been incorporated to deal in rabbits and produce with a capital stock of \$30,000. all subscribed and paid in.

Detroit—Alfred's Market, Inc., 4858 West Vernor Highway, has been incorporated to deal in all kinds of foods, with a capital stock of \$2,500, all subscribed and paid in.

Detroit—The San Juan Drug Co., 7446 West Six Mile Road, has merged its business into a stock company under the same style with a capital stock of \$3,000, all subscribed and paid in.

Highland Park—Glen Drugich, tailor, 13532 Woodward avenue, has filed a voluntary petition in bankruptcy in the U. S. District Court at Detroit, listing liabilities of \$16,476 and assets of \$6,116.

Detroit—Karagas Milk Distributors, Inc., 10628 West Warren avenue, has been incorporated to deal in and distribute dairy products, with a capital stock of \$2,000 preferred, all subscribed and paid in.

Detroit—The Michigan Auto Accessories, Inc., 1917 Dime Bank building, has been organized to deal in auto parts and accessories, with a capital stock of \$5,000, \$1,500 being subscribed and paid in.

Howell—The ogan A. Papworth Co, has been organized to deal in irrigation apparatus and agricultural equipment with a capital stock of 5,000 shares at \$10 a share, \$1,000 being subscribed and paid in.

Flint—The Valley Farms Dairy Co., 1511 North Saginaw street, has been organized to deal in milk, milk products and farm produce with a capital stock of \$50,000, \$5,000 being subscribed and \$1,000 paid in.

Flint—Goodman's, Inc., 519 South Saginaw street, has been incorporated to deal in clothing and general merchandise with a capital stock of 1,500 shares at \$20 a share, \$10,000 being subscribed and paid in.

Monroe—The River Raisin Paper Co. last week added sevenyt-five men to the payroll and started its only idle paper machine, thus bringing the plant up to capacity production. Employment now totals 700 men.

Detroit—The Detroit Marine Supply Co., Inc., 5166 Seminole avenue, has been organized to supply groceries and meats to marine trade, with a capital stock of \$5,000, \$1,500 of which has been subscribed and paid in.

Algonac — Roy L. Crampton has merged his coal, etc., business into a stock company under the style of the Crampton Coal Co., with a capital stock of \$5,000, \$2,770 of which has been subscribed and paid in.

Flint—Allen's Smart Shops, Inc., 519 South Saginaw street, dealer in clothing and general merchandise, has been incorporated with a capital stock of 1,500 shares at \$20 a share, \$10,000 being subscribed and paid in.

Detroit—The Michigan Store Equipment Co., Inc., 921 Gratiot avenue, has been organized to conduct a restaurant and store supply business with a capital stock of 15,000 shares at \$1 a share, \$15,000 being subscribed and paid in.

Pontiac—Fay's Hardware, Inc., 37 North Saginaw street, has merged its business into a stock company under the same style with a capital stock of 1,000 shares at \$20 a share, \$10,000 being subscribed and \$4,000 paid in.

Port Huron—Thomas B. Seller, 65, grocer here for the past ten years, died at his home, 1904 Elk street, following a long illness. Funeral services were held in Detroit, from the home of his son, Orrin T. Seller, 11650 Cascade avenue.

Pontiac—The Slater Pontiac Co., 94 East Huron street, has been organized to deal in lumber, builders' supplies, hardware, etc., with a capital stock of \$5,000 preferred and 7,500 shares at \$1 a share, \$12,500 being subscribed and paid in.

Weston—Franklin J. Russell has been appointed receiver in bankruptcy for George T. Knapp, dealer in hardware and seeds. The appointment was made by Paul H. King, referee in bankruptcy of the United States District Court at Detroit.

Northville—Stark Bros., dealers in boots, shoes, and men's furnishings for the past forty-three years, thirty-five at its present location, have taken over the store building next door and will remove to it, thus adding much needed floor space.

Lansing—The managers of all the Lee & Cady houses in Michigan will meet here Saturday afternoon for a conference on important matters pertaining to the wholesale grocery trade. After an evening dinner at the Olds Hotel the gathering will disperse.

Flint—A grocers' warehouse, organized and promoted by a group of Flint men, for selling to the general public, has been opened at 2110 N. Saginaw street. The project is to be a permanent one, according to the promoters. The floor space totals 11,100 square feet.

Big Rapids—The Vaughn & Ragsdale Co., Inc., which has conducted a store here for the past three years, has closed it and removed the stock to Thermopolis, Wyoming, where the local manager, Arthur Wilson, who has been transferred there, will open a new store.

Saginaw—The John D. Mershon Lumber Co., 201 Schirmer building, has merged its business into a stock company under the style of the John D. Mershon Forest Products Co., with a capital stock of 100 shares at \$10 a share, \$1,000 being subscribed and paid in.

Battle Creek—The Guarantee Electric Construction Co., 804 City National Bank building, has merged its wholesale and retail electrical goods business into a stock company under the same style with a capital stock of \$10,000, \$1,000 being subscribed and paid in.

Kalamazoo—Walter L. Rector, Inc., 215 South Pitcher street, wholesale and retail dealer in fuel, lime, fencing and farm implements, has merged the business into a stock company under the same style with a capital stock of \$20,000, of which \$11,110 has been subscribed and paid in.

Sandusky—Garry Ashbreck, who has conducted a drug store here for many years, has sold his stock and store building to W. G. Force, who has been connected with the drug business in Flint for the past twenty-one years. Mr. Force will be assisted by Harold Simmonds, also of Flint.

Detroit — The Republic Chemical Corporation, 2750 Union Guardian building, has been organized to manufacture and sell chemicals and chemical compounds with a capital stock of \$100,000 preferred and 15,000 shares at \$1 a share, \$16,000 being subscribed and \$15,000 paid in in cash.

Ionia—The Ionia Rubber Co. has decided to maintain its plant in Ionia instead of moving it to Kalamazoo, as had been planned. The decision was made following offers of co-operation by Ionia merchants in helping the company to dispose of its products, consisting of rubberized clothing.

Muskegon—Richard Lau, until recently partner in the Torbeson Drug Co., of Baldwin, has located in Muskegon, having purchased the bankrupt drug stock of C. J. Meinhardi, 1375 Lake Shore Drive and will continue the business at the same location, under the style of the Lake Drive Pharmacy.

Hamtramck—An involuntary bankruptcy petition was filed in the U. S. District Court at Detroit against Aaron Weisbrot, retail furniture, 10225 Joseph Campau avenue, by Lawhead & Kenney, attorneys, representing Mathewson Daneman Co., \$181; Schadt, Mathewson, \$18; Arrow Upholstering Corp., \$966.

Bay City—The American Textiles, Inc., has filed a voluntary petition in bankruptcy in the U. S. District Court here, listing liabilities of \$416,081 and assets of \$271,031. The case was referred to Referee Paul H. King and George A. Marston at Detroit. Paul F. Thompson, of this city. was appointed receiver. Attorneys Clark & Henry represent the debtor firm.

Howell—The Burdick Sales Co. and branch warehouse and store for the Paul Automotive Parts Co., of Lansing, were opened here Saturday, by William H. Burdick, of this city. Mr. Burdick has been connected with the Spencer-Smith Piston Works for the past eighteen years, the past seven as

sales manager. A wholesale line of paper and paper products will also be introduced later.

Pontiac—Fay's Hardware has removed from the location it has occupied for the past twenty years, 22 West Huron street, to 37 North Saginaw strete and will combine its stock with that of the Bee Hardware Store which it recently purchased. Fay's South Saginaw street store, known as Barker's, will be continued. In addition to complete hardware lines, art supplies and a toy department will be added to both stores.

Monroe - Downtown parking conditions were discussed at length at the last meeting of the Monroe Business Men's Association. The merchants present expressed satisfaction over the new arrangement. The police have lately been tagging cars which are left in the downtown area longer than the time permitted by ordinance. The streets have been cleared since this began, the merchants said. Store owners and employes have been co-operating by leaving their cars at home. The suggestion was made that farmers and other out-of-town motorists might get the impression that they would be arrested for overtime parking here. The merchants made clear last night that the parking rule is for local people only and that visitors will be given special consideration.

Manufacturing Matters.

Detroit—The Syno Co., 112 Madison avenue, has been organized to manufacture and sell proprietary medicines with a capital stock of 25,000 shares no par value, \$25,000 being subscribed and paid in.

Detroit—The Clark Paint & Varnish Co., 2909 Puritan avenue, has been organized to manufacture and deal in varnish and colors, with a capital stock of \$5,000 preferred and 100 shares at \$1 a share, \$1,100 being subscribed and \$1,000 paid in.

Highland Park — The Clean-Clean Manufacturing Co., Inc., 155 LaBelle avenue, has been organized to manufacture and sell soap at wholesale and retail with a capital stock of 1,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Muskegon—Purchase of the Accuralite Co. by the Piston Ring Co., both of Muskegon, was confirmed last Friday by C. E. Johnson, president of the Piston Ring Co. Sales of the Accuralite company wil be handled by its new parent concern. Manufacturing will be continued under the direction of A. W. Lines, president of the smaller concern since it was organized in 1925 to take over the piston division of the Muskegon Motor Specialties Co.

Corunna—Arthur C. O'Connor, Detroit, is at head of project to acquire plant and business of Weather-Proof Body Corporation, manufacturer of automobile bodies and equipment, affiliated with Allied Products Corp. A company will be formed with capital of \$100,000 preferred stock and 20,000 shares common stock to take over and expand the property. In addition to automobile bodies, it is planned to manufacture other metal products, also school equipment, recently developed.

Essential Features of the Grocery Staples.

Sugar - Local jobbers hold cane granulated at 4.70c and beet granulated at 4.50c.

Tea-The first hands tea business is reported considerably better for the week. Prices both in this country and in primary markets show no special change. General situation is steady.

Coffee-The past week has witnessed additional weakness in the Rio and Santos. The price of Santos 4s, a standard Santos grade, during the week fell below the very low prices which have been existing for several months. Rio coffee on the other hand showed some little firmness during the week. Meanwhile the destruction of Rio and Santos coffee continues in Brazil but there is still so much left that the destruction has so far had practically no effect. The market for milds remains about unchanged for the week. The jobbing market on roasted coffee also shows no particular fluctuation.

Canned Fruits-The California fruit situation shows no particular change in the past week. Stocks in the hands of packers outside the cling peach agency are getting closely sold up and the agency itself continues to hold firmly.

Canned Vegetables - The major vegetables are steady. Maryland tomatoes showed slight easiness probably on uncertainty over Florida competition, but the decline was limited and the item appears to be well stabilized around present levels. Corn is steady with good buying of fancy Maine corn. Peas are working into smaller compass regularly.

Canned Fish-It is reported that some fo the chain stores have picked up all of the cheap pink Alaska salmon, which has had the effect of advancing prices in the East to some extent. There is said to be some shading in red Alaska salmon. Fancy salmon is scarce, wanted and firm. Sardines are unchanged, very dull demand. Other canned fish unchanged and not in very good demand.

Dried Fruits-With shipments of dried fruits being ordered out from California under the old freight rates, there will probably be some hesitation here until it is more definitely known how these stocks are going to be held. When stocks on the spot are relatively scarce, the price structure can be regarded as more stable, but when the reverse is true, there is always the possibility of shading. However, this market has held steadier than California lately, so that the movement of stocks here ought to firm up the Coast somewhat, and at the same time cause no depressing influence here. Whatever the immediate effect, the higher freight rates will in the long run prove beneficial, for small lot buyers will be turning to large second hands here for their supplies, rather than go to the Coast. The pool car system has to be considered, of course, but as buying is on a hand-to-mouth basis, it may be that pool cars cannot be assembled sufficiently fast enough to meet the immediate demand, and will cause a certain amount of anticipating, which is not very popular in these times. Prices here show no definite change. They may ease somewhat, reflecting the easier tone on some items in California, such as prunes, but raisins ought to remain firm, as shading on the coast has been held to very few operators, and the turnover at lower prices was slight. Fruits other than raisins and prunes have been well moved out of first hasds. The New York State evaporated apple market is reported as in favorable condition, as stocks are very light, owing to the fact that evaporators cut production sharply on continued easy prices and lack of demand.

Beans and Peas-The situation in dried beans and dried peas shows no improvement whatever for the week. In fact the market is actually weaker than it was a week ago, although prices have not sagged any further to speak of, although the tendency is undoubtedly downward.

Cheese-Cheese is as it has been for some time, in moderate demand with fairly steady prices.

Nuts-The unshelled nut market has shown a slight improvement here, with French unshelled walnuts in somewhat better demand. Brazils are very cheap. The market, generally speaking, is quiet and the improved demand is limited to a few varieties. Shelled nuts are moving out in a routine way, with many sizes and varieties of Spanish almonds working into small compass here. The primary market has moved out stocks well and offerings for export are light, at firm prices. The French walnut market is steady and unchanged.

Rice-Rice is moving out here in fair volume, but the movement has not gained sufficient volume to be reflected in prices. Fancy Blue Rose is still available to large buyers. Reports from the South indicate greater strength in Prolifics. Millers are covering their requirements more freely as a steady routine demand has reduced their clean rice holdings to a point where they have been forced into the market again. Growers have been able to maintain prices well and no change is indicated in the near future.

Vinegar-No changes in any of the list quotations. Sellers report the demand about normal for this time of

Salt Fish-The Lenten business in mackerel and other salt fish this year has been good, particularly because stocks are so light. No. 4 mackerel in fact are almost out of the market. Stocks of mackerel are light almost everywhere and the situation is very healthy and very satisfactory.

Sauerkraut-Kraut prices continue cheap. Most of the business is with barrel goods. Cans quiet. All quotations steady and maintained.

Syrup and Molasses-Demand for sugar syrup continues fair, but containing not the slightest sign of speculation. Orders received are for replacement almost entirely. Production is being held down and the stocks are therefore light with prices steady. Compound syrup is selling fairly well. Stocks are light and buyers are coming frequently into the market for small lots. Prices are unchanged. Molasses is fairly active at unchanged

If a man says only what he thinks he is not likely to be a great talker.

Review of the Produce Market.

Apples-Current prices are as fol-Baldwins, 21/2 in., A grade ____\$1.00 Bananas, 21/2 in., A grade _____ .90 Delicious, 21/2 in., A grade ____ 1.75 Delicious, 21/4 in., C grade _____ Greenings, R. I., 21/2 in., A grade 1.15 Greenings, Bakers, 3 in., A grade 1.25 Grimes Golden, 21/2 in., A grade __ .75 Hubbardstons, 21/2 in., A grade __ .90 Jonathans, 21/4 in., A grade ____ 1.35 Kings, 21/2 in., A grade _____ 1.25 Kings, 3 in., Bakers, A grade ___ 1.75 Spies, 3 in., Baking _____ 1.65 Spies, 21/2 in., A grade _____ 1.75 Spies, 21/4 in., C grade _____ Talman Sweets, 21/4 in., A grade .90 Wagners, 21/2 in., A grade ____ 1.00 Cooking Apples ______ .50 Washington box apples are sold on the following basis: Extra fancy Delicious _____\$2.75 Fancy Delicious _____ 2.50

Extra fancy Romes _____ 2.35 Fancy Romes _____ 2.15

Bananas-5@51/2c per lb.

Butter-The market has moved down 1c per lb, since the last report, owing to the fact that outside markets were weaker. The demand has been only moderate during the week. Jobbers hold 1 lb. plain wrapped prints at 211/2c and 65 lb, tubs at 201/2c for

Cabbage-\$2 per 100 lbs. for home grown; \$3.75 per crate for new from Texas

Carrots-80c per bu.

Cauliflower-\$2.50 for box containing 6@9.

Celery-30@50c according to size; box of 15 bunches, \$1.25,

Celery Cabbage-\$1.20 per doz. Cocoanuts-90c per doz. or \$3.50 per bag.

Cranberries-Late Howes, \$2.75 per

Cucumbers-Illinois hot house, \$2.25 per doz, for extra fancy.

Dried Beans-Michigan jobbers pay as follows for hand picked at shipping station:

C. H. Pea from elevator ____\$1.75 Pea from farmer _____ 1.45 Light Red Kidney from farmer__ 1.65 Dark Red Kidney from farmer__ 2.50

Eggs-The market price has dropped 2c per doz. during the past week, Jobbers now pay 12c per doz, and sell fresh hennery white eggs at 15c and fresh eggs at 14c. Cold storage supplies are entirely exhausted.

Grape Fruit - Florida commands \$2.50@3 per box; bulk \$2.75@3 per

Grapes-Calif. Emperors, in kegs with sawdust, \$6.25.

Green Onions - Shallots, 60c per doz.

Lettuce-In good demand on the following basis:

Imperial Valley, 6s, per crate __\$3.50 Imperial Valley, 5s, per crate __ 4.00 Home grown, leaf, 10 lbs. _____ .75 Lemons-Present quotations are as

360 Sunkist _____\$5.50 300 Sunkist _____ 5.50 360 Red Ball _____ 5.00 300 Red Ball _____5.00

Mushrooms-35c per one lb. carton. Oranges-Fancy Sunkist California Navels are now sold as follows:

126 -----\$3.75

150	1.45					4.50
200						4.75
252						5.00
288						5.00
Flor	ridas—\$4	per	box;	bulk,	\$4.5	50@
5 06	r 100					

Onions-Michigan, \$4.25 per 100 lbs. for yellow; Genuine Spanish, \$3.50 per

Parsley-40c per doz. bunches.

Potatoes - On the local market transactions hover around 35@45c per bu. In Northern Michigan carlot buying points the price ranges from 20@ 25c per bu.; Idaho, \$2.25 per 100 lb.

Poultry-Wilson & Company pay as

Heavy Springs	15c
Heavy fowls	14c
Light fowls	
Ducks	14c
Geese	11c
No. 1 Turkey	18c

Spinach-\$1 per bu for Texas. Sweet Potatoes-Kiln dried Indiana

Jerseys, \$1.50; Tenn., \$1.25. Tangerines-\$2.50 per bu.

Tomatoes-Hot house, \$1.50 per 7 lb. basket; Southern and California, \$1 per 7 lb. basket.

Veal Calves - Wilson & Company pay as follows: Fancy _____ 8@10c Good _____ 8c Medium ----- 7c Poor _____ 5c

Beech-Nut Launches New Radio Feature.

Chandu the Magician is the title of the new nightly radio feature which will be launched March 7 by the Beech-Nut Packing Co. The cast is made up of famous theatrical people, including Gayne Whitman, who plays the part of Chandu, and this nightly broadcast is best described as an occult mystery drama, with travel and adventure thrown in for good measure. Realism will be added by the use of more than two thousand sound effects, and an orchestra will be used nightly. Chandu the Magician goes on the air over station WJR and is released every night except Saturday and Sunday. Each month a different magic trick will be offered, and this may be obtained by purchasing Beech-Nut products, there being no additional charge.

Forty-four Years With the Tradesman Ishpeming, Feb. 26—It is forty-four years ago to-day that the late J. L. Bradford and the writer left Grand Rapids for Ishpeming, where we engaged in the clothing business under the style of the J. L. Bradford Co. That firm name is still over the door, although Mr. Bradford died some years ago. Mr. Bradford was a subscriber to the Tradesman before we engaged in business and it has been our constant companion and close friend ever since. We find it next to impossible to undertake to do business without it.

John A. Olson,

Vice-Pres. J. L. Bradford Co.

The law doesn't permit gambling,

but you can teach school or hold a municipal job and get the same thrill of uncertainty.

MUTUAL FIRE INSURANCE

The Art of Taking Care.

Since it is to his home that every man instinctively goes in quest of absolute safety there is grim irony, more than a little, in the revelation that somebody's dwelling suffers attack by fire every three minutes, approximately that the average yearly destruction of homes approaches \$66,000,000. Plainly, the safety that he seeks is not to be found around the average American hearth. At least it is not conspicuously there at present, and all available statistics indicate that the record of fire destruction is growing worse instead of better. The reflection is a peculiarly disturbing one for those who remember that the home is basic and that any insecurity existing there can hardly fail to affect ere long the very ground-work of the Nation-if that insecurity is allowed to continue.

"Allowed," of course, is precisely the term; for, as appears from the published record, of the six leading causes of fire in the home four-defective chimneys and flues; sparks on roofs; stoves, furnaces, boilers and their pipes, and matches-smoking-indubitably are preventable by the exercise of proper care and common sense. Only these humble virtues are required; these only, and not knowledge of a specialized nature, as so often is demanded to accomplish protection of public and commercial occupancies.

Jesters and sober sages a plenty, both in their own way philosophizing, have seen, or have affected to see, in the more or less fevered extra-mural activities of the present day the beginning of the decline of the American home. Can it be that they are right after all, and that the quickened rate of residential burning is merely one manifestation of the indifference with which people nowadays look upon the home and its institutions. It is to be hoped not, devoutly. Such a prospect is far, far too dismal. Better will it be to lay the blame for a growing fire loss, at least in greatest part, simply to lack of thought. By so ascribing it room is left for hope; because thought is a product that can be supplied, where there is both interest and willingness to learn,

Time will help to supply it, unquestionably. "Time," says Lowell, "hath a quiver full of purposes, which fail not of their mark." And one of those purposes, it is not hard to believe, is to teach America the art of taking care. Surely a people virile and far-sighted enough to found a Nation can muster sufficient intelligence and strength of will to preserve it from the wasting of fire-starting with their homes.

Fire Prevention and the Depression.

In a recent Nation-wide broadcast over Columbia Chain, Governor Albert C. Ritchie of Maryland dealt with the subject of "Fire Prevention and the Depression," emphasizing particularly the need of redoubling of efforts at this time in curbing the Fire Demon.

Stressing the point that, "under present conditions, unnecessary and costly waste should be reduced to a minimum," Governor Ritchie held that "we must conserve as well as create," saying that he was thinking particularly

of "the economic waste from preventable fire." He pointed out that the loss by fire in the United States is approximately \$500,000,000 annually, asserting that a large portion of this is from easily preventable causes.

Comparing the destruction of this country's wealth (which is going on at a rate of \$4 per capita) with that of large European countries (which, collectively, have an annual fire loss of a little over 50c per capita) Governor Ritchie emphasized the statement that if we decrease our average per capita to that of England, France and Germany, we will have accomplished an annual saving of \$300,000,000. In this connection, the Maryland executive said we have no laws similar to those of some European countries, where the owner of a burned building is subject to a sort of a coroner's investigation, and if found careless is unable to collect insurance and is liable for damages to other property jeopardized by the burning of his premises.

Governor Ritchie held that "It is beyond all question that preventable fire is a most significant factor in our economic situation." He further said that "a decreased store of raw materials means less potential prosperity and though the cost of reconstruction is covered by insurance, yet business activities may become temporarily demoralized, with a consequent loss of customers and diminution of profits." Not only this, but during the period of reconstruction there is almost certain to be a loss of employment, the speaker said, thus aggravating the already depressed situation. sationly," the Governor stated, "a reduction in the number of preventable fires will aid in assuring more continuous employment to workers now engaged."

In conclusion, Governor Ritchie asserted: "After all, it rests with the great mass of us to make the purpose effective. A new year is here. It began unscorched with a single blaze. May I urge that you make a resolution of vigilant fire carefulness throughout the year 1932, and that you mean it and carry it out, and thus contribute to waste elimination and to the return of our economic prosperity."

The National Fire Waste Council, which is an outgrowth of a resolution passed at a pioneer meeting of the Governors of several states, which was called some years ago by Governor Ritchie to deal with the subject of fire prevention, concentrates the collective power of more than 600 Chambers of Commerce, as well as many other bodies, in well directed efforts to reduce the preventable fire waste of the Nation, the speaker said.-Mutual Insurance Journal.

The only music in some stores is that of the anvil chorus as the knockers tune up their little hammers on everything and everybody outside of their own little personal group.

The man who can be nothing but serious or nothing but merry is but half a man.

The man who never does anything until he is told to, is never told to do anything important.

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

Mutual benefit, protection and responsibility has been the object of all organized human efforts throughout the ages.

It's the underlying principle of Mutual Insurance.

THE GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE COMPANY affiliated with the Michigan Retail Dry Goods Association offers all the benefits of a successful organization.

319-320 Houseman Building

GRAND RAPIDS,

MICHIGAN

INSURE and feel sure

that when you have a fire you will have money to pay at least the most of the cost of re-building; but place your insurance with the company that will furnish this protection at the lowest cost, as there IS a difference, and it will pay you to investigate. The company that gives the most SAFE insurance for the least money is

The Finnish Mutual Fire Insurance Company of Calumet, Michigan



Put the Spotlight on Your Insurance Dollars

Are you getting full value for every insurance dollar? If not-investigate Federal insurance. It is the maximum in protection at the lowest possible cost. Policyholders share in the profits made by the companies. Large reserve and surplus funds are set up to assure financial stability and prompt payment of losses. Again we say-If you are not getting value in insurance—investigate the Federal Mutuals.

Retail Hardware Mutual Fire Ins. Co. Minneapolis, Minnesota

Federal Hardware & Implement Mutuals

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

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

Detroit, March 1-You have attacked all forms of fraud so ruthlessly and fearlessly that I am a loss to understand why you have not turned your batteries on the gang of swindlers who compose the More Egg Producing Co., of this city. I enclose you some circulars showing you the kind of bait they are throwing out to catch the unwary. What do you think of the lurid promises they make as to the efficiency of their chicken restora-

the efficiency of the tive and invigorator.

John T. Small. Science has been accused of many things, but probably few that have brought the blush of mortification to her cheek as has this charge of concocting a liquid a few drops of which placed in the drinking water of fowls will rid them of lice, mites, blue bugs, chiggers, fleas and other vermin. For good measure, the liquid will, it is claimed, keep down disease and make hens lay more eggs. "Now Science has worked another wander," says the circular. She has, indeed, if she has accomplished all this, but still another wonder is that, having done so much, she has stopped short of making a fluid that will also do away with bumble-foot, frozen combs and dead chicks in the shell. Of course the usual testimonials from enthusiastic poultrymen and the iron-clad money-back guarantee are appended to the descriptive circular; no fake would be complete without them, but the advice of the Realm is that no money be sent in the first place and that dependence for ridding fowls of vermin be placed upon less miraculous, but better proven, compounds.

It is exceedingly unfortunate that no assistance is ever rendered the retail dealers and poultry raisers of Michigan in matters of this kind. Realm sent a bottle of alleged chicken panacea to the Secretary of the food and drug department at Lansing more than six months ago, but has never been able to obtain an analysis of the mixture. The receipt of the bottle and contents was acknowledged and a promise made that an analysis would be promptly forthcoming, but the promise has never been kept, although several very importunate letters have been dispatched to Lansing in the hope that the work could be expedited. Under some former administrations such matters were given prompt attention, but the men who draw large salaries and apparently render the people no equivalent in return therefor are evidently too busy building political fences to turn a willing ear to the taxpayers who furnish the funds to keep the wheels of government turning

A corporation selling general merchandise, including hats, and a corporation selling women's apparel, agreed to stop using such words as "Panama" or "Toyo Panama" to describe such hats in advertisements so as to imply that the products are made from the leaves of the Jipi japa or in accordance with the regular process of manufacturing Panama hats. The companies will not use the word "Panama" either independently or in connection with the word "Toyo" or

with other words in any way that would deceive buyers into believing the hats to be Panama hats.

L. Heuman & Co., vendor of an alleged cure for nervous disorders, designated "Nerosol," agrees to discontinue representing that a Rev. Mr. Heuman is alive, and that a product is manufactured by him or under his direction, when such are not the facts: to discontinue representing that "Nerosol" is approved by any branch of the United States Government, that it is a double treatment compounded from ingredients from all over the world, and proves effective in giving permanent relief, when such are not the facts: to discontinue circulating a warranty in the form of a guarantee or bond, unless actually guaranteed by a third party.

Sophie Koppel, vendor of an alleged tissue developer designated "Growdina," agrees to discontinue representing that "Growdina" was discovered by Mile. Sophie Koppel, that she is a famous Parisian beauty culturist, and that "Growdina" agitates the white corpuscles so they invade the tissue and stimulate the fat cells, thus developing any undernourished and underdeveloped tissues, when such are not the facts.

Dr. C. M. Coe, Inc., St. Louis, vendor of an alleged cure for tapeworm agrees to discontinue advertising the product, and to limit its sale to the filling of unsolicited orders.

H. W. Barton, trading as W. B. Way Co., Kansas City, Mo., vendor of an alleged treatment for kidney, bladder, and prostate troubles, agrees to discontinue use of the word "Prostatis" to designate the product and to discontinue representing that it is a competent treatment for the troubles in-

D. D. D. Corporation, Batavia, Ill., vendor of a skin lotion designated "D. D. D." agrees to discontinue representing that "D. D. D." is a competent treatment for any form of skin disease, eczema, and ulcers, without a qualifying statement to the effect that it is not efficacious in all cases of itching skin, or in all cases of pimples or skin blemishes.

Alice Gutterman, trading as Crystal Diamond Co., New York City, vendor of glass crystals designated "French Diamonds," agrees to discontinue use of the word "Diamond" in firm name; to discontinue representing that crystals are sent free, unless there is no charge made for packing and postage, and that any article is "free," there being no merchandise to be sold, when a sum is charged for mounting same, the cost of the article purported to be given free of charge, being included therein; to discontinue advertising that only two crystals will be sent to one address and that crystals will be sent only to readers of the publications carrying the advertisements.

Alleged False and Misleading Advertising.

Princess Silk Mills, New York, engaged in the sale of women's clothing and fabrics, uses the word "Mills" in firm name and uses the terms "SiSlk," "Satin," "Chiffon," "Linene Shantung," "Flat Crepe Rayon Silk," etc., to designate fabrics made of cotton and rayon.

Madison Mills, Inc., New York, engaged in the sale of men's shirts, uses the words "Satin Striped Broadcloth," "Satin Ribbed Radiox," "Navarre Flannel," and "English Broadcloth" to designate cotton or cotton and rayon shirts made in the United States of domestic materials.

Alleged Misrepresentation of Therapeutic Value.

Guarantee Veterinary Co., and others, Sioux City, Iowa, engaged in the manufacture of live stock remedies.

Tiffany Laboratories, Cleveland, engaged in the sale of tissue cream.

Menke Grocery Co., Kansas City Mo., engaged in the sale of groceries, flavoring extracts and live stock reme-

E. W. Hall and others, St. Louis, engaged in the sale of proprietary medicines.

Walnut Grove Products Co., Atlantic, Iowa, engaged in the manufacture of live stock remedies.

Nancy Lee, and others, New York, engaged in the sale of tissue cream.

Alleged Representation of Dealer as Manufacturer.

Silktex Hosiery and Lingerie Co., and others, Philadelphia, engaged in the sale of hosiery and lingerie.

Curfew Poem Keeps Author in Old

San Diego, Cal., Feb. 27—Modest circumstances have come in the sunset of life to Rose Hartwick Thorpe, at 83 years of age, author of "Curfew Shall Not Ring To-night," a poem-song

which still is a household favorite of sentimental people the world over.

"My daughter is employed and takes care of me," Mrs. Thorpe told International News Service to-day in the study of her daughter's home here. My sole source of income, however, the copying of the Curfew poem in

is the copying of the Curiew poem in longhand occasionally.

"Sometimes I can copy the poem in one day, other times it takes longer. I get \$5 for this from people who write

in from this country and foreign places.

"I had sufficient money to live in comfort the rest of my days, but investments which I believed safe were in the hands of persons who violated my confidence in them."

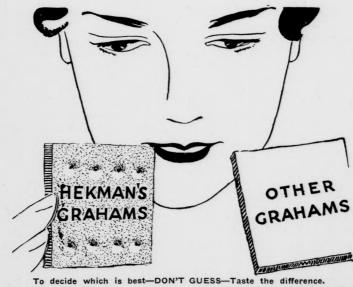
The head of one investment com-pany where Mrs. Thorpe had some of her funds is now in San Quentin

While countless scores of persons everywhere will learn with regret of Mrs. Thorpe's impaired situation, many others will be surprised to learn that the author of "Curfew Shall Not Ring To-night," is alive and of this age. It is generally believed in the United States and England, and information is given in numerous liformation is given in numerous li-braries that "Curfew Shall Not Ring To-night" is a traditional poem of England and was written several hundred years ago.

Irony is no novelty in the life of Mrs. Thorpe. A publisher once obtained a copyright to her poem, she related, and for many years Mrs. Thorpe had to buy copies of her own poem from the publisher.

"I wrote the poem on a school slate when 16 years of age," Mrs. Thorpe related. "That was in 1865 when I was Rose Hartwick and living in Litchfield, Mich. It was first printed Litchfield, Mich. It was first printed in the Detroit, Mich., Commercial Ad-vertiser and I was paid one year's sub-scription, the equivalent of \$1.50. I subsequently lived many years at Pent-water, Mich."

The game isn't wicked even if it is called base ball.





MAY REMOVE THE KEY LOG.

Signing of the Glass-Steagall bill, reduction of the New York Federal Reserve rediscount rate to 3 per cent. and another decline in money in circulation on an adjusted basis were three developments of last week which should have real influence in relieving the credit situation. The changes in the Reserve act, in fact, may remove the key log in the credit jam which is chiefly to blame for blocking business progress.

Commodity prices were also more buoyant during the week although it was to be expected that the tendency to wait upon the effect of credit improvement would cause some easing. The Bureau of Labor Statistics reported a slight increase in its commodity index for the week ended Feb. 20, while Dun's list showed the first excess of advances over declines in fifteen weeks.

The weekly business index dropped to a new low for the depression, car loadings and power output showing sizable declines. However, the same thing may be pointed out concerning this recession as about the failure of prices to firm appreciably. Business interests were plainly waiting for the outcome of the steps taken to relieve the credit stringency.

The steel industry finds a better demand from the railroads but is still marking time upon the requirements of automobile producers. The latter, in turn, are anxious to know the full ford program. The building industry, on the other hand, has reported more encouraging figures for the early part of the month. While contract awards ran about half what they were in February, 1931, they exceeded the January daily average by more than the seasonal amount.

BANKRUPTCY MESSAGE.

In announcing that he would send a message to Congress this week on the subject of reform of the bankruptcy laws and procedure of the Federal courts in criminal cases, President Hoover submitted last week a summary of the investigation conducted over the last two years by the Department of Justice and the Department of Commerce. This survey disclosed that the number of bankruptcies had increased from 23,000 in 1921 to 65,000 last year, while losses to creditors mounted from \$144,000,000 to \$911,000,000 in the same interval.

The full report of this investigation will be awaited with great interest, since the figures vary quite widely from private reports. Thus, Bradstreet's placed the total of failures last year at 26,381 and the Government figures are almost two and a half times higher. Liabilities were given by Bradstreet's as \$2,280,829,316 and, since the net return to creditors in bankruptcy proceedings is quite low, their losses would seem to be above the amount given in the Government survey.

The assumption is, of course, that the Federal enquiry was much more thorough than what the credit agencies could undertake, and it is likely that authoritative data will be presented for the first time upon an evil that has been called the cancer of business. In the absence of such data, however, credit men will scarcely agree with Mr. Hoover that there has been a substantial increase in bankruptcies even during the period of prosperity. Available figures indicate that after the 1921 depression the figures mounted to a high level and more or less kept to that height until 1930, when, of course, they shot upward.

SMALL COMPANIES GAINING.

A point in the depression has now been reached which brings in the usual development of better progress by some of the smaller units in business than by the larger organizations. Reliable data to support this claim are not readily available except, perhaps, in the electric power figures which indicated for last year that the decline for small concerns was only 0.8 per cent. as against a drop in consumption by the large concerns of 8.5 per cent.

However, a canvass of machinery and other markets which supply the needs of both small and large companies seems to show that the smaller firms are more active purchasers. They possess, of course, more flexibility and are not usually burdened by heavy inventories or top-heavy management but can rapidly adjust themselves to changes in both product and marketing.

While the measures of basic industrial activity, therefore, are still moving downward and indices of aggregate operations are falling in the same way, it is perhaps worth while to consider that a number of small producers are making headway against this current. They will lead the way out of this slump as they have out of others.

Steps taken to relieve the credit stringency should prove of special assistance to this type of manufacturer because he has suffered most from the restrictions. Bankers would do well, it seems, to give adequate consideration to the needs of such clients once they are in a position to extend freer accommodations.

"DEADBEAT" CLASS GROWING.

While reform of bankruptcy practice will undoubtedly afford great relief to business, retail interests and others are growing quite concerned over a situation growing out of the depression. They find that there is a fairly large group of customers who apparently cannot reconcile themselves to the changes brought about by the business crisis and continue their former scale of living with merely the difference that they are not paying their bills.

There have always been "deadbeats," but, as most credit records have proved, their percentage to the whole of our citizenry was very small. It was the exceptional degree of honesty in this country that made instalment credit possible on the huge basis it attained before the slump.

The new class of those who refuse to face conditions and adjust their living standards do not always, of course, classify as "deadbeats," since they are often sincere in believing that they will get back to their former incomes. On the other hand, the prosperity era undoubtedly encouraged loose and spendthrift habits which in present circumstances have probably added many "deadbeats" to the former small total.

The example given by these people to others of thrifty habits is not a good one. It has possibly raised the question of what advantages come from thrift and prompt payment of obligations, since the debtors must be carried. Steps by the stores to correct this notion and the conditions leading to it are suggested.

DRY GOODS CONDITIONS.

With only about a month left until Easter, the stores have been putting more effort into the task of clearing out winter merchandise. The week did not bring much increase in sales volume but some interest was reported in the spring decigas now being introduced on a larger scale. A spell of real cold weather would probably help clearances materially and that is what retailers are beging for.

Sales of women's apparel have been only fair and special efferings of men's wear yielded very nominal results except in a few cases. House furnishing promotions were reported to be showing somewhat better response but the demand was fairly well satisfied by earlier events.

While February will probably make a better comparison with a year ago than the January sales figures showed, the margin is not likely to be very wide, according to the estimates now available. There will be one more business day, however, to help the figures this year.

Retailers, in common with other business interests, are looking for somewhat better results with the easing of credit and the drop in hoarding. The stores particularly may benefit from a revival in public confidence and the spending of some money, at least, before it is returned to depositories.

LUGGAGE TRADE UPSET.

As the result of the re-organization of numerous luggage manufacturing companies, following voluntary bankruptcies in which they have made only partial payments to creditors, a group of established manufacturers in the industry is making attempts to straighten out the credit situation. Manufacturers of supplies, such as locks, handles, straps and linings, have been extending credit indiscriminately to bankrupt concerns which have started in business again. Only recently a company which paid its creditors 20 per cent. has been re-established, and supply firms in their eagerness for business have been fighting to obtain its

Meetings have been held between luggage manufacturers and supply men, in which the former have asked the latter not to penalize their paying customers by extending credit so liberally to re-organized concerns. A few supply houses are checking credits carefully, but business has been so poor in recent months that most of them are willing to sell goods on any basis. Some of them are attempting to drop the luggage trade and are seeking other channels of distribution, feeling that

the immediate outlook for luggage is not any too bright, pending a revival in travel by the public.

CANADA'S TEN MILLIONS.

The final figures for the 1931 census show a substantial growth in Canada's population during the last ten years; from 8,788,000 to 10,374,000. The rate of increase, 18.04 per cent., compares favorably with that for this country in the 1920-1930 decade, 16.1. Canada still has fewer people than New York State with its 12,588,000. With its area of 3,510,000 square miles—the area of continental United States is 3,026,000 square miles-the Dominion is not troubled by visions of overpopulation in the near future. Immigration has played small part in the growth of Canada's population in recent years. It reached its peak, 402,000, immediately before the kaiser's war and last year was only 88,000. Canada has set an example to some other countries in the care exercised in the admission of newcomers. Less emphasis has been laid on restriction of numbers than on obtaining the kind of persons who will make good citizens. The Dominion policy with regard to deporting those who prove to be undesirable because of criminal proclivities also has contributed to that country's fine record for the maintenance of law and order.

PRODUCERS DIFFER ON TAX.

A sharp division of opinion exists among manufacturers regarding their attitude toward the proposed general manufacturers' sales tax of 2 per cent., which is expected to form the basis of the new Federal revenue bill now under consideration by Congress. Producers questioned insist that the tax would prove a further discouragement to business and reduce, by a considerable percentage, the small volume of sales they now enjoy. Others exhibited little more than a cursory interest in the matter, contending that the sales tax, applied alike to all producers, would not affect their competitive standing or discourage buying.

At the offices of the National Association of Manufacturers, executives said the group had taken no definite stand on the question as yet, but that directors would consider the bill at a special meeting to-day. Data concerning the measure are now being gathered by the Association's tax committee and will be submitted to the board members.

Business success, concededly, is not everything. If it were everything, in fact, it would be nothing. It might keep the race alive, but what would be the use of keeping a race alive if it had nothing more to do than to keep alive? It is culture and art and idealism, it is religion and spiritual aspiration, which give a meaning to life. Material success is important only because it makes all these other developments possible. Getting a living is imperative if we hope to achieve life; but getting a living successfully does not necessarily mean successful living.

If you happen to find your feelings all worked up, order a fresh supply.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

With ideal weather a brief trip to Kalamazoo last Saturday was very enjoyable. The first stop was at Wayland, where I was told the Pet Milk Co. would close its condensories at Allegan and Coopersville and transport the milk tributary of those places to the Wayland factory. I hope the report is untrue, because I dislike to see any disarrangement in existing conditions, especially in a line of business which is so thoroughly demoralized as the milk industry is at present.

It is always a pleasure to me to see a young man well started in business. The owner of the Weaver hardware store told me he bought the Hooker hardware stock in order that his son might have something to play with. Judging by the appearance of the stock I should say the young man was "playing" to good advantage.

It is also a pleasure to step into a meat market and note the absence of any unpleasant odor. Such a store is in evidence at Martin under the ownership of Bernard Spoolstra, who certainly knows how to keep a market immaculately clean-and does it.

I found the merchants I called on at Kalamazoo very busy and not inclined to prate about hard times. All I saw are dead sure the turn has come. They are very happy that Kalamazoo has been able to weather the storm without a bank failure, which condition, by the way, Battle Creek has also been able to present. There appears to be about the same percentage of vacant stores and dwellings in Kalamazoo which Grand Rapids presents, which leads me to believe that business conditions are about the same in both cities. The owners of the Red and White stores I called on assured me they were pleased with the connection they had made.

I had the good fortune to meet two old friends on the street in Kalamazoo Frank G. Clay and Jacob Kersten. The former was a long-time traveling man, who has conducted a wholesale radio and automatic accessory store for many years, making many friends and building up a large clientele by the most approved methods and honorable dealings. The latter is one of the few inventors I have ever known who is a good business man as well as a practical inventor. He originates a new device of a thoroughly practical character about once a year and usually succeeds in disposing of it outright or arranging for its production on a royalty basis as soon as a patent is granted.

The Controller of the Currency and the State Banking Commissioner appear to have been very unfortunate in the selection of receivers for banks which suspended payments. The appointing officials probably did all they could to secure the assistance of good men, but political pressure brought to bear by crafty legislators evidently resulted very disadvantageously in many

cases. One of the receivers of the First National Bank of Allegan is now serving a term at Ft. Leavenworth for criminal acts committed while he was discharging the duties of his office. Complaints come to me from several sources of criminal acts and arbitrary actions committed by receivers who are now acting under authority from Washington. It is to be hoped that this country will never again experience such an ordeal as she has passed through during the past two years, necessitating the employment of inexperienced men-frequently unreliable and unscrupulous-to administer the affairs of banks which have failed. Congress has come to the rescue by enacting measures for temporary relief, but what we need, now and forever more, is remedial legislation which will make it unnecessary for banks to close their doors on the first appearance of trouble. A record of 7.000 bank failures in the United States and two failures in Canada during the past thirty months shows very clearly that a change in method to the Canadian system would reduce the percentage of failures. Whether the people of this country would consent to the adoption of the Canadian system is a matter I have never heard discussed to any extent. One thing I do know and that is that our present banking system is not adapted to the needs of the country in times of stress and should be supplanted by a more elastic system at the earliest possible moment. Unless our law makers do this at the present session of Congress they are neglectful of their duty and should be relegated to the ranks of the unfaithful.

I am exceedingly sorry that Governor Brucker has decided to call a special session of the Legislature to meet in April. Of course, we are not yet acquainted with the legislation he will recommend for the special session, but any dislocation of present systems, except along lines of drastic economy, would throw the machinery of the State government badly out of gear. As I understand the situation, we are deriving about \$30,000,000 per year from automobile licenses and about \$25,000,000 per year from the gas taxes. If the Governor recommends turning the former sum back to the countiesand the Legislature concurs in the recommendation-it would preclude the construction of any new roads during 1932 and deprive thousands of men of employment who have a right to expect same at the hands of the road department. I believe in a considerable curtailment of road building, but any such drastic action as the suspension of all new construction would certainly result in turning the wheels of progress backward. This would be such a fatal mistake as to delay the return of prosperity for a long period.

I am so utterly disgusted over the untenable position of Japan in her unwarranted attack on China and the inhuman manner in which she conducts her warfare that I have started a personal boycott on the chief products of Japan in hopes I can induce my readers to join me in that kind of a campaign. I refer, of course, to such products as tea, rice, crabmeat and silk, I am assured by Hon. Thomas J. O'Brien, who served this country as ambassador at Tokio some years ago, that if the United States were to pursue this policy for six months, she would bring Japan to terms by starvation, because no other nation accepts Japanese products to the same extent we do. This action will mean much to me, because I have always used Japan tea when I could not obtain Tetley's Russian tea, which I have always considered the most satisfactory beverage in the tea line I have ever been able to

With something like a hundred candidates for the various city offices in Grand Rapids this spring, the desks and letter boxes of business men are littered with cards and circular appeals bearing the union label, which is the authorized emblem of anarchy, murder and incendiarism. No man who is fit to hold public affice will permit the use of this emblem on his literature, because it places him on the level with the infamous methods and practices of trades unionism. When it is recalled that less than 5 per cent. of the voters of the city, county, state and Nation are union men and women, the utter foolishness of this violation of good citizenship is clearly apparent. It is unsafe to entrust the administration of public affairs to any one who will voluntarily debase himself and his cause by the use of this emblem, which is stained by the blood of thousands of men who have refused to bend their necks to the infamous yoke of trades unionism.

Edward Frick came up from Douglas one day last week to celebrate the fifty-second anniversary of his coming to Grand Rapids in 1880 to identify himself with the wholesale grocery trade. For nearly fifty years he was a close and painstaking student of every feature pertaining to the purchase and sale of groceries. Many men would have ceased adding to this storehouse of information long before Mr. Frick did, but he never conceded he was too old to learn. He has instructed many men in his line, all of whom frankly admit that they never expect to equal him as an expert buyer.

The Schantz Implement Co. (Grand Rapids) held its annual round-up of farmers last Saturday. The affair was attended by about 500 farmers and their wives. All registered on arrival in the forenoon and were given a ticket to the luncheon at noon, a chance on the premiums given out later and a badge which admitted them to the ten minute talks which were given by twenty-five representatives of the implement trades. Lunch was served on the second floor of the store building. The talks were given in the hall next

The Ohio Transit Lines has been organized by Grand Rapids people to conduct a trucking business between this city and Toledo. The corporation is officered as follows: President, Eugene W. Rathbone; First Vice-President and General Manager, Harry E. Willard; Second Vice-President,

Francis A. Harmon; Secretary Treasurer, Stanley E. Vincent. The local office is at 44 Grandville avenue. The Toledo office and headquarters is at 211 Lucas street, Liberty highway terminal. The company is an insured carrier, which means that it makes good on any loss or damage in transit or delivery. Three trucks are in use by the company, which makes six round trips a week each way.

At the annual meeting of the Michigan Retail Hardware Association at Detroit two weeks ago an officer of the Detroit association jumped to his feet on the occasion of the best attended session and asked that all Detroit hardware dealers who were present stand up. Eighteen men rose to their feet, which was somewhat humiliating to the spokesman for the association, who was sure the large attendance on that occasion was due to the presence of at least 100 Detroit hardware dealers.

After all, it is "ways of doing it" quite as much as merely advertising or pushing any idea that makes success for the retail grocer. Here is an Indiana grocer advertising in his local paper and emphasizing "Phone for Food," but mis-spelling ten words in his advertisement and offering a one pound can of his pet coffee to the first ten readers who bring in the corrections of the mistakes. Besides, he adds at the end of the advertisement the jumble: "Eohpn rfo Odfo." Can it fail to get under the hat of any one who wants a can of coffee free. Then he makes them bring it in personally though the advertisement says in part:

"We are real grocers-service grocers. We attend to everything that is a part of the retail grocery business. We maintain a good delivery system. Our telephone is always open to you 'Phone for Food' is our motto and the quality and services guaranteed on all phone orders. Avoid shopping inconvenience-telephone your orders to us."

A letter from Mr. Charles M. Heald, who spends his winters in South Pasadena, Calif., and his summers on his farm at Bangor, states that he had two bushels of apples shipped from his farm to his winter home by express, but that he was notified by the representative of the state fruit department at Los Angeles that delivery could not be made. I do not know whether this action was due to a state law or a ruling of the fruit department of that state. In either case the action was a cowardly one, unworthy a great staic which has made a good living off the remainder of the country by selling the people oranges which are handsome to look at, but not in the same class with Florida oranges in flavor and eating qualities. I do know that the California legislature enacted a law prohibiting the shipment of Florida oranges into California, which I always considered one of the most atrocious pieces of legislation I ever had brought to my attention. The very existence of this law was an admission on the part of California people that their products are so inferior to Florida fruits that no one would touch a Cali-

(Continued on page 23)

FINANCIAL

Trade Position Is Best Test of Good Investment,

Some basic commodities, notably wheat and cotton, in recent months have shown indications of stabilization. Throughout the price structure as a whole, however, the readjustment process has continued and is likely to continue even after price averages definitely have seen their bottom.

With prices unsettled and former relationships between one industry and another among various groups and individual commodities, upset on the sharp decline in the last two and a half years, business still finds price instability one of the main obstacles to resumption of normal trade and industrial activity.

Considering the influence of this readjustment process on corporate profits, Frazier Jelke & Co. point out in an investment survey of food stocks that the food industry deserves special consideration from investors because it has been more successful than other lines in adjusting retail food prices to the reduced level of public purchasing power, especially to lower incomes of wage earners and salaried workers.

Government statistics show the decline in food prices since the middle of 1929 has gone much further than the drop in prices of clothing, furniture, housing and other items in the cost of living. Compared with December, 1929, food has come down about 27.5 per cent.; clothing, 15.5 per cent.; rent, 6.2 per cent.; fuel and light, 11 per cent. and so on. Food prices are only about 14.4 per cent. above the 1913 level, in contrast with levels of 35 to 105 per cent, higher for other important elements in the cost of living.

"Food companies," the Frazier Jelke survey notes, "have been able to maintain their earnings in a much more satisfactory manner than manufacturers and retailers of clothing, furniture and other items entering into the cost of living—and they have done this while reducing their selling prices more than manufacturers and distributors in other lines.

"Intelligent and persistent advertising of established brands by constantly growing companies, the remarkable progress of chain stores in the retail grocery field and the increasing preference for package groceries have combined to add stability to the basic food industry.

"The rate of growth in the food industry no doubt has slowed perceptibly during the past two decades, due to the slower increase in population caused by selective immigration laws. For a time an increasing standard of living among first and second generation Americans went a long way to offset the lower growth of population. But of late this helpful trend has been less pronounced. Food luxury consumption probably is decreasing, but diet fads, which caused so many taboos a few years ago, no longer are a serious problem.

"Perhaps the best test of a good investment in food shares is the trade position of the brand. Established brands resist competition, break down sales resistance, survive all kinds of

business reverses and in the long run pay good dividends. Most food concerns have a simple capitalization, consisting largely of common shares and involving little or no funded debt."

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Banking System Has Adequate Lending Power.

It is regrettable that those devoting so much attention to hoarding do not realize clearly that the most important aspect of the problem is merely to prevent further hoarding. Many of the statements currently being made imply that business recovery in this country is impossible unless the funds now hoarded are returned to circulation. The fact of the matter is that if further hoarding can be stopped we need not concern ourselves at present with the money which already has been withdrawn from the banks.

The necessity for getting the hoarded money back into circulation as a preliminary step to business recovery would be true only in case the banks were absolutely "loaned-up," or, that is, unable to extend more credit except upon the receipt of cash deposits. This is not the situation by any means, for our banking system could increase the volume of loans immensely without a dollar of the now hoarded money being returned to it.

Necessarily the lending power of the banks to-day is substantially less than if so much money was not held in hoards. This does not alter the fact, however, that there still is ample lending power left to take care of any immediate possible demands from business,

Stated in another way, the present so-called shortage of credit is not the result of the inability on the part of banks to lend, but because of their unwillingness to lend. This unwillingness to a large degree has been caused by the danger of depositors withdrawing their funds, either for the purpose of hoarding or to redeposit them in some other institution which they consider safe.

If this danger is removed, that if, if the banks can be assured that there will be no more "runs," we need not worry about a shortage of credit or pulling hoarded money back into circulation. Of course this danger can be removed only by stopping bank failures.

In the final analysis, therefore, it makes comparatively little difference whether the newly announced plan of selling "baby" bonds to hoarders is successful. If those now hoarding buy the bonds, but the danger of "runs" is not removed, nothing will be accomp-



lished. In these circumstances the banks still would refuse to adopt a liberal credit policy.

On the other hand, if the danger of unusually heavy withdrawals from the banks is removed, the increased lending power resulting from pulling hoarded money back into circulation would not be needed. Rather, it merely would add to the already adequate lending power of the banking system.

Ralph West Robey. [Copyrighted, 1932.]

Successful Trading.

The advantages for a common stock-holder in a corporation with a small amount of capitalization are very apparent. In the case of a small concern, whose profits are limited, a small amount of common stock outstanding does not give a great deal of advantage. If, however, the business has large potentialities and is expanding, or its profits are likely to increase, it has a big advantage for the common stockholder in regards to its propor-

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tion of bonds and stock. The reasoning is not complicated. If a growing corporation doubles its profits in five years, if in the beginning the profits are low, then the easier it becomes to repeat this rather than it is to double them if originally high. For example, it is easier for a corporation to increase profits from one million to two million than from fifty million to one hundred million. If the company, starting with net profits of one million, increases this to two million on 100,000 shares of capital stock earnings increase from \$10 to \$20 a share. If there are 5,000,-000 shares outstanding and the earnings increase one million, new earnings advance to \$1.20 a share.

Therefore, in ordinary practice, the company with small capitalization and small earnings is more apt to show larger profits per share and at a rapid rate than the company with large capitalization and large earnings. This theory is not to discourage the purchase of common stocks of large companies but to show the possibilities as to speculation in a small company with large earnings.

In contemplating an investment, be sure to become acquainted with the company's balance sheet, which is nothing but an inventory of its assets consisting of land, buildings, machinery, goods, raw materials, accounts receivable, securities and cash. These are divided into two groups—fixed and current. Fixed represents those that do not change such as land, buildings and current those that can be used to realize cash such as inventories and accounts receivable and investments.

Corporations recognize another type of assets called intangible assets, usually represented by the value of trade marks, goodwill, patents. This is the item that should be watched by the investor as it is justifiable only in cases of corporations whose products are known and are usually built up through merit and advertising.

Since an outlay of cash must result in the creation of an asset, accountants allow advertising expenditures to be credited however to good will. In most of our strongest companies this is placed on the balance sheet as \$1. The corporation that lists its good will at \$1, or not at all, usually represents a stronger company than one that boosts its surplus and asset value by using a large figpre to represent its intangible Weak concerns inflate their balance sheets by ridiculous valuations for good will. These values should be scrutinized by the investor and if they do not represent potential value, the best policy is to stay clear of its stocks.

Some values should be given but a distinction should be drawn by a potential investor. The actual earnings a company shows over a period of years will give you the answer to the valuation of these assets. In most cases a company cannot earn 6 per cent, per annum on its total assets minus total liabilities if intangible assets are more than fixed assets, as represented by its land, buildings and equipment.

Jay H. Petter.

Universal Price Advance of No Value.

One of the most insidious points of view being urged to-day is that prices at present do not reflect correctly the "intrinsic" values of commodities and securities. The same thought is contained in statements to the effect that prices to-day are below "normal." Since plans are being considered for restoring prices to what is termed the "normal" level, these ideas are of immediate practical significance.

mediate practical significance.

Those who speak of "intrinsic values" and "normal prices" obviously are of the opinion that these terms indicate something definite and unchanging, or that they may be used as a criterion for measuring the degree of soundness and well being in the economic system.

It must be obvious to any one who will take the trouble to recall a few of the most elementary economic truths, however, that there is no basis for this view. Further, it should be equally obvious that there is no reason to believe an increase of all prices by 25 per cent. would leave us in any better shape than we are to-day.

The only intrinsic value of a commodity is its capacity to satisfy human wants. If it does not have this capacity, directly or indirectly, it is absolutely worthless. Since both the intensity of such wants and the supply of goods which may be used for their satisfaction are changing constantly the pecuniary values placed upon the commodities are also always in a state of flux.

It is impossible, therefore, to consider any particular price as "normal," and to refer to "intrinsic values" as above or below the current price is meaningless.

The price of each commodity must be considered in relation to that for every other commodity. It is this relationship which is important, not the absolute price. If the price level today was half, twice or ten times the present level it would be of no social significance provided the same relationship between all prices was maintained.

It is this aspect of the problem which is especially worthy of note to-day. If credit is forced into the economic system and prices advance it will do no good unless the increase is limited to those prices which are out of line. Even more important is the fact that if the credit is used to advance non-deflated values still higher the maladjustment in the economic organization will be worse than at present.

The difficulty to-day, in other words, is that the price relationship between various commodities is uneconomic. This is true not only in the case of individual commodities, but between whole groups of commodities. The low price farmers get for their products as compared with the high price they have to pay for manufactured articles is a good example of the latter. It is such maladjustments as these that need correction to-day and not a great expansion of credit for the purpose of raising all prices.

Ralph West Robey. [Copyrighted, 1932.]

Petter & Co. Fully Financed.

J. H. Petter & Co. have removed from 601 Michigan Trust building to 339, 341 and 343. The organization is fully financed by the addition of \$10,-000 fresh capital and is now able to employ five salesmen, besides an office force of three people. Mr. Petter enjoys the confidence of the investing public to such an extent that his new undertaking is already on a paying basis.

Completing the Circle.

A century ago those who traveled rode in their own carriages with coachmen and footmen or used the stage coaches. When the railroad was introduced in England the Duke of Wellington protested, saving that the country did not need railroads and that the gentry had allowed themselves "to be cheated and bustled out of the best system and establishment that existed in any part of the earth." England and the United States have completed the circle in the intervening hundred years and nowadays "the gentry" and all the rest of us have at our disposal "the best system and establishment" for private travel ever known. It is provided by the automobile, which, if it had been known in the great Duke's time, would have led him to more vigorous protest against the railroads, on which he did not think it was safe for a woman to ride alone.

Our politics and our economics are in conflict everywhere in the world to-day. *Our economics are necessarily international because of our interdependence upon each other. Our politics, on the other hand, are National, increasingly so in every country. The first is forcing itself through frontiers toward an integrated world; the other is building up man-made barriers around a much larger number

of political units than existed before the war. The forces are violent and imposing. Some better way must be found of accommodating each to the other or they will destroy each other. —Owen D. Young.

Each time you think good thoughts and act them out in life they feed your mind and character. Nourishment can be had only through use. Unused thoughts are like good books on the shelf which are unread. One becomes educated only through reading, study and application, not through mere possession.—Aaron Wirpel.

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Who Wants Resale Price Maintenance?

Is the Capper-Kelly bill wanted as a law? Let's see.

Two Pacific coast coffee roasters have just put on a stop-price-meaning a price below which their goods must not be retailed by merchants who wish further supplies. The plan has been in effect a few weeks. On the surface, the welcome has been enthusiastic and unanimous.

Apparently there was good reason for such approval, because canned coffees had been retailing at prices actually below invoice cost, in some cases as much as five or six cents below, while the new arrangement puts a limit which at least returns full cost.

But those roasters already experience a falling off in their sales in some sections, less of their coffee being sold despite their having acceded to the demand by grocers that a profit in their goods be insured by "protection." Funny? Yes, if you like that kind of a joke. The roasters in question do not like it. What is happening is told in one salesman's letter.

He reports to his house that Henry Blankson, prominent "independent' grocer in the town from which he writes, expressed his hearty approval of the new plan; "but," goes on the salesman's report, "I passed his store later in the day and found he had filled one window with Skallawag brand which, being sold go-as-you-please, he had price-marked four cents below

That story has its counterpart in what has happened to every trademarked grocery item on which the maker has tried to maintain a fair resale price since that kind of effort has been put forth in the grocery business. We need not ask what logic the grocer uses to justify his actions. We only know the facts to be just what report.

We further know that, logic or no logic, if we could put any one of those grocers in the producer's shoes, reversing the positions of both, said grocer would squeal like a stuck pig about the "unfair" treatment he was getting in return for his protective

We may also know-for it is as inevitable as next sunrise—that we might enact a thousand Capper-Kelly bills; we might render our price maintenance as absolute in theory and practice as it stands to-day in England, yet, so long as grocers thus stab their friends in the back, such laws will be inactive and of no practical effect.

Finally, this report comes to me directly and it comes from one who says that he has no trouble whatever with the chains. Every bit of trouble he experiences is from our well-known friends, the "independents." He ends up thus: "We shall never have main-

tained prices in the grocery business until the individual grocers change their attitude and play fair themselves."

Which may perhaps show that laws will help only those who will help themselves: that it is a poor rule that works only one way, and that help that comes from without instead of from within is a slender reed on which to lean.

Over in Canada there is at least one set of association officials who hold their feet on the groundwork of facts. Recently they announced that a forthcoming conference would devote little time to legislation. Success in the retail business, they say, is about 5 per cent, legislation and 95 per cent, sound management.

Let it be noted that I am and remain a strong advocate of the propriety of the right of manufacturers to name and maintain minimum resale prices absolutely, regardless of how the goods travel to the consumer; but I know that such a tool can be used to best advantage only by merchants able best to do without it. The able merchant will find it a great benefit. There is not and cannot be devised a tool which will help the man who otherwise is helpless.

I feared some unforeseen comebacks from chain taxation laws, but one I had not suspected has appeared. Preliminary reports from Kentucky seem to indicate that the cost of administering the tax will exceed the revenue. There seems to be about \$65,000 income in sight, and administration, collection, etc., will cost \$90,000.

Arizona seems to be but slightly better off. There the revenue in sight is \$19.763 and cost of collection, etc., is estimated at \$18,000. In Kentucky, therefore, the state would get \$65,000 for the privilege of providing swivel chairs and other conveniences at a cost of \$90,000 and in Arizona the taxpayers would provide \$18,000 of sinecures to gather in \$19,763-a surplus revenue of \$1,763.

The Pilgrim Fathers quit their homes for the wilderness ostensibly for freedom to worship God, but on arrival they manifested that the great wilderness was not large enough for each to think as he liked without interference from his fellows.

Under pressure of certain conditions, grocers gradually learned to get together for self-protection from a common enemy. They seemed to attain the enlightened idea that their line of business was bigger than anyone in it. That was the basis of early voluntanies

But now that voluntaries have been proved highly successful under good management and more of them are coming along daily to combat the "corporate chains," we see evidence of keen, not to say jealous rivalry among them. And just as the controversies and intolerance among various denominations of the Pilgrims were more bitter even than between protestants and catholics, so-to judge from some attacks now being made by voluntaries on other voluntaries-is now the case among those who should be brothers fighting the common enemy "shoulder to shoulder."

All of which means nothing except a reaffirmation of the ancient truth: that there is really nothing constant but change; and it is not all small change at that.

But the basis of progress remains the same and voluntaries, whatever (Continued on page 23)

Rademaker-Dooge Grocer Co.

Distributors

Fremont Sweet Peas Miss Michigan Ex Stand Cut Wax Beans Miss Michigan Ex Stand Cut Green Beans Miss Michigan Sweet Peas Miss Michigan Early June Peas

Above all packed by Fremont Canning Co.



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

Claims Frosted Meats Are Here To Stay. Boston, Feb. 22—Our attention has

been called to an editorial published in your Jan. 27 issue of the Michigan Tradesman, headed "Are Frozen Foods Dying Out?" The question you bring up is certainly one asked by a great many retailers.

You do not mention any particular line of frozen meats, but in speaking for our clients, on whom most of the attention has been focused, the answer is most decidedly "No." In less than nine months after our foods were put on a basis for commercial development we have established over 200 outlets in We have established over 200 outlets in New England and have started operations in the New York, Philadelphia and Pittsburg territories. New dealers are coming in every day; in fact, limitations in production facilities and personnel needed to get each dealer off to a flying start have made it healer. off to a flying start have made it neces-

off to a flying start have made it necessary to limit the number of dealers who can be added each week.
Your question "What Will the Future Bring in the Way of Packaged Meat?" is being answered by the thousands of women who are buying our meats regularly. I do believe that your views as to how this will affect the future of the independent merchant are not justified by the experiences so far encountered.

In the first place, it is only the well-established dealer who can afford to make the investment needed to handle our line of meats, fish, poultry, fruits and vegetables. In the second place, and vegetables. In the second place, neither our process, nor any other new way of distributing foods, is going to switch people from the customary channels through which they buy their daily food.

The occasional sale of packaged meat cannot possibly justify the invest-ment in stock and zero temperature display equipment. It is true that the novelty would bring a few sales at the start. I am sure you will agree that human nature is a pretty difficult thing to change and that after a while peo-ple would slip back to their regular store just as they do for other neces-

As a matter of fact, the stores which have had the greatest success with our line are those stores which realize that the addition of the new frosted foods enables them to offer customers a more complete and rounded food service than they have ever been able to offer C. A. Holcomb.

Review of Meat Situation During February.

A slightly stronger tone in the pork market at the close of February, contrasted with weak demand and lower prices during the earlier part of the month, featured the meat trade during the month closing Monday, according to a review of the live stock and meat situation issued to-day by the Institute of American Meat Packers.

A stronger demand for lard in the United Kingdom, due in part to the possibility that an import duty which has been proposed may be passed, featured the export trade.

Trade in dressed beef showed some strength during the first part of the month, but as the period closed prices declined.

The demand for dressed lamb was fair throughout February.

The price of live hogs at the close of the month was slightly higher than at the close of January. showed little change. The price of sheep and lambs improved during the month.

In the export market, the demand for meats in the United Kingdom, both for immediate and future delivery, was very moderate during the month. Prices realized were generally under parity with the domestic market. Trade in lard already landed was good and prices showed some improvement over levels prevailing in January. The proposed tariff has resulted in increased purchases of lard already landed, and also stimulated buying of lard to arrive at different ports before March 1, the date the duty may go into effect if passed.

On the continent, purchases of meats already landed were light, and there was practically no buying for shipment. Demand for lard already landed was fair, and there were some sales of lard for future shipment. Demand for all classes of oleo oil improved substantially during February, and prices advanced.

Trade in pork products in the domestic market was only fair, although as the month closed the market showed greater strength than it had during the earlier part of the period.

Fresh pork loins, shoulders and butts declined in price in the first part of February. Loins regained some of the loss, but the other fresh cuts remained near the extremely low levels to which they had declined. Fresh pork shoulders at present prices are an especially good buy for the housewife.

The price of cured and smoked hams advanced during February, with the lighter averages showing the greatest increase. Stocks of hams at the present time are substantially lower than a year ago. Volume of trade in hams was not as great in February as in the preceding month.

There was a good trade in standard grades of bacon, although prices were very low. At present price levels standard grades of bacon represent an outstanding buy for the housewife. Trade in fancy bacon was comparatively light. Prices continued low, and this grade also represents an economical purchase.

There was a good volume of sales of picnics. The price declined during the first part of the month but strengthened slightly as the month closed

Trade in dry salt meats was only

Although there was a fair volume of sales of lard, sales were made at low levels and the price declined throughout the month.

Sales of sausage were not up to a normal figure for this season of the year, due in part to the competition of other meats and to the generally warm weather.

Trade in cooked hams improved perceptibly in some sections of the country, but this was not general.

Hog receipts at principal markets were heavier than in February a year ago, but were lighter than in January, 1932. Prices of live hogs declined during the early part of the month but strengthened as the month closed. The quality of the animals marketed was not quite as good as is usually the

case at this time of the year. Good well-finished light hogs from the areas in the Northwest affected by the drought. Hogs cut out at a loss during February; that is, the current value of the products on a fresh basis was less than the cost of the hogs plus

The dressed beef market during February was not strong. An influx of unfinished steers tended to act as a depressant on the market. Conditions the dressed beef trade were such that increased offerings of any particular grade caused unfavorable price reactions. Low pork prices continued to be a strong competitive factor in the dressed meat market.

Receipts of cattle at principal markets were considerably lighter than in the previous month and also were lighter than in February, 1931.

We must reconcile ourselves to what has happened and adjust ourselves to a new mode of living, one in which there is less luxury but more stability. Everywhere there has been a tendency to abandon the soil and flock to the cities. In time people may

come to realize that the country offers a happier existence than complex city They may want to return to their farms, but then perhaps it will be too late.

Jennings Vanilla Bean Extract

Messina Lemon "Terpeneless" Ex-tract, Anise, Cassia, Clove, Rose, Almond, Orange, Raspberry, Win-tergreen, Peppermint.

Jennings Flavoring Extract Co. Grand Rapids, Mich.

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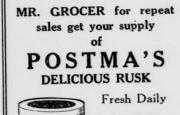
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Are the canned foods you feature grown

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W. R. Roach & Co., Grand Rapids, maintain seven modern Michigan factories for the canning of products grown by Michigan farmers.



A complete line of canned vegetables and fruits

HARDWARE

Michigan Retail Hardware Association. President—Chas. H. Sutton, Howell, Secretary—Harold W. Bervig. Treasurer—William Moore, Detroit.

Making Plans For the Spring Sales Campaign.

A lot of time in early March, when business inside the hardware store is still slack, can be profitably spent in getting out and getting in touch personally with prospects in various lines. An aggressive canvass of such prospects will secure at least a few advance orders. Such orders help materially to give the spring selling campaign a good send off.

This done, when the spring campaign does warm up, push your selling aggressively. The more difficult it is to sell, the more aggressive you have to be. Whatever plans you may have made for your spring campaign, carry them out-unless, indeed, you can improve upon them as you go along. Set out to make your spring campaign better than your spring campaign last year; to make two or three blades of business grass grow where one grew The aggressive spirit transbefore. mitted into action is the sort of spirit that gets results.

Now, as to your plans for the spring campaign. Perhaps you already have them more or less definitely formulated. But if you have not, it is not too late to do some intelligent planning, and to make timely preparations for your forthcoming selling effort.

Spring means much to the hardware dealer. Active trade under normal conditions begins with the melting of the snow, and continues right through until the arrival of warm weather. This winter in respect to weather conditions was rather abnormal. Business conditions, too, have been abnormal. Yet there is latent a normal need, accentuated by a couple of years of doing without things; and this need can in a good many instances be quickened into active demand.

Particular attention should be paid to the farm trade. The normal needs of the farmer when spring opens are many. He requires implement paint, nails for repair work, pitchforks, shovels, implement repair parts. He requires seed; and there is no reason why the hardware dealer who caters to country trade in other lines should not supply seed in addition to other lines his rural customers buy. In fact, before starting to till the soil, the average farmer has to add a good many items to his equipment; and while he will be a cautious buyer this year, yet he will be a buyer to some extent.

Many dealers are inclined to scoff at outside salesmanship. They claim it doesn't pay for the time it takes. Much depends on the store and the community. For the big city hardware store, the "road man" looking after rural trade is an anomaly. But the small town or village hardware dealer who is venturesome and hardy enough to make periodical trips throughout the surrounding country in the first three months of the year will be pretty sure to reap a harvest from such missionary work when the spring trade comes in.

The farmer customer is a keen buyer always; vet he is peculiarly responsive to personal contact. In my own community I have noticed this. On the one hand, a farmer would buy a lot of things from mail order concerns. Yet the same farmer would buy groceries from a certain store where he had traded for thirty years, or would patronize a hardware dealer whom he knew personally regardless of what competitors might offer. The entire difference lay in the fact that in certain lines, the local dealer had failed to win the farmer's confidence; in these other lines he had won it, and

In communities where there is a heavy farm trade, Saturday market days will be exceptionally busy. Steps should be taken to give your customers good service. The rural customer, even in this motor age, likes to take a few minutes to gossip; and such gossip often provides a stepping stone to further business.

In towns where the country trade is an important factor, it is good policy to leave the Saturdays as clear as possible for your farmer customers. Yet a good many city people, too, have a preference for shopping on Saturday. Some dealers by dint of advertising special features make an effort to bring out their town trade on other days of the week. Thus certain dry goods stores make a feature of Friday specials. This is an aspect of your merchandising that might be worth studying.

Builders hardware is normally an important factor in the spring trade. Here, personal work counts also. If the hardware dealer can spare the time it is usually good business to do some scouting before the season opens, to get a line on potential customers, and to pave the way for spring trade.

Getting the early trade is important. Provided satisfactory service is given, contractors are apt to place their business with the same firm right through the season. Thus the dealer who secures the first few orders has a good chance to capture repeat orders.

It is good policy to canvass builders and contractors early. Persuade them to place an initial order with you, Most people are willing to "try anything once." You must depend on the quality of your goods and the efficiency of your service to keep them coming; though a follow up canvass will help.

A Western hardware dealer at this season of the year once conducted a very aggressive building paper campaign. He made a tour of his city, stopping at every place where building was in progress. He canvassed either the owner or the contractor for building paper; and in less than a month sold several hundred dollars' worth. In addition, though he featured building paper, he picked up incidental orders for other lines.

Cement is a line in regard to which there is some difference of opinion among hardware dealers. One dealer discussed his experience as follows:

"My first year I sold twenty-four barrels of cement. My third year I sold over 800 barrels. The different result was due solely to different tactics. The first year I carried cement; the third year I featured it.

"The first year I had the cement in my warehouse at the rear of the store. If a customer asked me, 'Do you handle cement?' I said 'Yes,' and if he wanted some I sold it to him. After a couple of years of this, I realized that a tremendous amount of cement was being used in this town. And I wasn't selling anything like my share. So I began to talk cement to my customers, and to advertise it. The contractors soon began to realize that I was carrying cement, and as I had a first class connection with them in other lines, my sales doubled, trebled and quadrupled."

If it is worth while to handle cement at all, it is worth while to push it aggressively.

A window display of ready roofing is a seasonable item in your spring program. There is a steadily increasing demand for this line; and it will pay for steady pushing. Roofing manufacturers give their lines a lot of good publicity; and the value of many of the ready-made products has by this time been demonstrated by the test of actual experience. The hardware dealer can benefit himself by tying up with the manufacturer's advertising campaign.

For a window display, a miniature house, barn or garage, showing the roof and walls covered with the material, will attract attention,

There is a good field, too, for metal-lic ceilings, siding and shingles. The owner of every building is a potential prospect. The great thing is to get the line started; for this, educative work, including a personal canvass is usually necessary. Results are cumulative. One satisfied customer brings another.

Incidentally, your fellow merchants in other lines are often excellent prospects. Old plaster cracks, gets discolored and needs constant repairing and repapering. Here is the chance for the hardware dealer to get in some good missionary work for his line of metal ceiling and siding, and at the same time do a good bit of business.

The wideawake hardware dealer's paint campaign should be under way by this time. Actual spring painting may not become active for some weeks, but a considerable process of education by means of follow-up advertising is necessary before the average customer can be brought to the buying point. Quite often it is good policy to do some preliminary canvassing and get a few advance orders. The fact that you have sold paint to half a dozen well-known people before the painting season is even under way is a potent argument with the average prospect.

Plan a persistent direct-by-mail and personal follow-up of your paint prospects. Persistence counts for a great deal in the paint department,

Housecleaning lines should be featured early in the spring selling campaign; and you can tie in with your displays of these lines the major laborsaving devices, such as washing machines and vacuum cleaners. Plan for some good window displays of housecleaning lines; they attract the feminine trade, which is a steadily increasing factor in the hardware business.

A great thing in connection with the spring sales campaign is to plan it thoroughly and get it under way early. Don't wait for the demand to start. Get out, get busy and help start the demand. Then, having made a good start, keep at it. If things are coming smoothly, don't allow your effort to slacken; and if business does not at once respond, push harder.

Victor Lauriston.

Fight with a smile. Fight frowns.



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—Jas. T. Milliken. Traverse City. Vice-President—George C. Pratt, Grand

cretary-Treasurer—Thomas Pitkethly, Flint.
Manager—Jason E. Hammond, Lansing.

Hosiery Irregulars Dumped Here.

In an effort to reduce heavy stocks, several of the large Pensylvania producers dumped an unusually large volume of full-fashioned hosiery irregulars in the New York market last week. Jobbers were offered 42 gauge plain silk numbers with lisle tops at \$4.20 to \$4.25 a dozen, to be retailed at about 50 cents. According to reports, most of the offerings were quickly absorbed. In the orders placed for regular numbers, all-over meshes to retail at \$1 and higher were most prominent.

Rug Demand Still Declining.

Demand for floor coverings continues to decline in the wholesale market. Orders are confined to replacement needs and producers see little prospect of a change for several weeks. The call for fill-in merchandise is well distributed over the various price ranges, but purchases are restricted to lots of two and three rugs. The limited purchasing is attributed to disappointing results at current promotional events held by the retailers. The same situation exists, dealers said, in the hard-surface field, where Spring buying is delayed.

Harmonize Views on Design Act.

Complete harmony between retailers and manufacturers with respect to the enactment of a bill to provide copyright design registration was reported last week by Ramsay Peugnet, secretary of the Silk Association. A new measure meeting the objections hitherto voiced by retailers is now being drawn up by Representative W. I. Sirovich, chairman of the House committee on patents. The meeting originally scheduled for Friday in Washington has been postponed until the new measure has been drafted. Retailers' previous objections were based on the holding of the retailer responsible in the purchase or sale of merchandise alleged to be an infringement.

All Blanket Lines Ready This Week.

Practically all of the leading wool and part-wool blanket lines will be opened before the end of the week, and the entire market established on the new basis made last week. Buyers have been checking carefully to test the apparent strength in the market and to see if mills are going to adhere to some of the innovations in merchandising introduced. Retail group buyers have expressed resentment at the price differential in favor of jobbers, and some have said that, as a result, they will hold off purchasing as long as possible. Groups have also shown opposition to the stipulation that they pay for samples, hitherto offered free.

Crystal Glassware in Demand.

A growing vogue for crystal stemware accounts for the recent sharp increase in table glassware orders in the wholesale market. Crystal is outselling both wistaria and topaz glassware

in the retail price ranges of \$3.50 to \$4.50 per dozen. Glasses decorated with etched floral designs or initials are preferred. Demand for beverage pitchers is confined to a new item designed to serve as a mixing bowl and a serving pitcher. These are tall, narrow pitchers, and are retailed, together with a metal mixing ladle, at \$2.50.

Shirting Prices Hold Firm.

Since the price advances of 1/4 to 1/2 of a cent put into effect earlier in the month on shirting fabrics by converters the market has been comparatively quiet, with buyers waiting to see if quotations will remain firm. Sellers have been holding goods steady at the new levels, despite the efforts of cutters-up to obtain concessions. The latter are delaying their cloth purchases pending the movement of Spring shirt styles to retailers in larger volume that at present. Neat stripes continue to be a fairly popular item, with solid colored goods also wanted.

See Post-Easter Buying Peak.

Another peak in buying activity of retailers is expected immediately after Easter by leading manufacturers of apparel and fabrics here. Reviewing orders placed to date, they say that volume has been such as to indicate that the stores are operating on the smallest of stocks to test probable consumer demand. This was held likely to continue right up until Easter. Absence of stocks on hand at that time will tend to eliminate the usual post-Easter clearances and develop considerable buying of regular merchandise to be promoted for late Spring and early Summer business, it was asserted.

Low-End Kitchen Cutlery Active.

Orders for low-end kitchen cutlery suitable for home wares promotions provided the only activity in the wholesale market at present. Stores are buying large quantities of merchandise to retail at 10 to 25 cents. They are taking limited amounts of better goods specially priced to sell below 50 cents. The call for pocketknives, usually active at this season of the year, and for table cutlery is at the lowest point of the year. Manufacturers said vesterday that the slow demand for regular merchandise will probably continue for the next two

Spring Underwear Prices Firmer.

The recent advances in the quotations on broadcloths, pajama checks, percales and other fabrics used in the men's Spring underwear have resulted in a noticeable stiffening in prices on gym pants and nainsook union suits. On very low-priced goods, isolated advances of about 10 cents per dozen have been put into effect or are being planned by some mills. In other cases, a few lines which were priced on a cloth basis below the current market have been withdrawn, where mills were not covered on fabrics.

Military Types Lead Novel Jewelry.

In line with the trends in women's Spring apparel, military styles in novelty jewelry are now forging rapidly to the fore and promise to dominate in the business placed in the weeks Combinations of directly ahead. stones with plain gold or silver effects

ing. Because of the higher neckline in Spring dresses, buyers are ordering shorter necklaces. Clips continue active, with bracelets and earrings showing an increase in demand. Some producers are offering scarfpins for wo-

or the metal types alone are outstand- men's wear, owing to the indicated vogue for Ascot scarfs this Spring. The blue and coral tones are favored, with some reaction noted on the part of the stores against white merchandise owing to the poor results experienced last Spring.

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!

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 unfailing 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.

CORDUROY TIRE CO. Grand Rapids, Mich.

MICHIGAN BELL TELEPHONE CO.



HANK YOU, MR. JONES, I'LL REPORT FOR WORK MONDAY MORNING"

IN many instances, the fact that an applicant for work has a telephone is the deciding factor in obtaining a job. Other things being equal, an employer is quite likely to hire the applicant whom he can reach most easily and quickly.

The telephone in your home is an important business and social asset. And, in case of fire,



sickness, accident or other emergencies, your telephone is Priceless Protection.

GRAND RAPIDS PAPER BOX CO.

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

GRAND RAPIDS, MICHIGAN

HOTEL DEPARTMENT

How the National Orange Show Looked To Verbeck.

Los Angeles, Feb. 27—Yesterday on a motor trip to the 22nd annual National Orange Show, at San Bernar-dino, sixty-five miles away, at the tendino, sixty-five files away, at the tender mercy of Mrs. Jacque Percy, an interesting personage from Michigan, and more particularly of Grand Rapids, who is certainly a chauffeur of some parts I enjoyed one of the pleasantest days which California has contributed to my happiness. A typical antest days which California has contributed to my happiness. A typical spring day, with the "usual" embellishment of sunshine, almond blossoms, Japanese quinces, gorgeous foliage of every type with a background of snow-capped mountains, the stage setting was cartially complete. Meeting every type with a background of snow-capped mountains, the stage setting was certainly complete. Nestling in the fairest valley of God's kingdom, surrounded by majestic snow-capped mountains, green hills and fertile valleys, lies San Bernardino, the home of the National Orange Show. Californians know of this wonderful expositions of the orange indeed its fame extion of the orange, indeed its fame ex-tends beyond the seas, but to the trantends beyond the seas, but to the transient within our gates and the prospective visitor, a few words in passing may be of interest. Picture, if you will, this wonderful valley in the dead of winter, with the majestic peaks that tower 10,000 or more feet in the air covered with snow, while the sun shines in all its glory and warmth in the valley below, where the famed Arrowhead on the mountainside stands out as a memorial of the art of those Arrowhead on the mountainside stands out as a memorial of the art of those residents of the valley, the primitive red men, where hill and valley and dale are dotted with the green of the orange tree and the gold of the fruit. This is the setting of the National Orange Show. Picture again a mammoth exposition building in a beautiful brookside park, an auditorium more than 1000 feet long and 150 feet wide with-900 feet long and 150 feet wide without a pillar or post in the great structure. The very exterior seethes with
expectancy. You cross the portals—
and then comes a revelation. You
pause, bewildered, for stretching before you is a sight that can be seen
nowhere else in the whole world. The
orange show in all its wealth of splendor, of beauty, of magnificence. Millions of oranges, interspersed with
lemons and grapefruit, are blended together in gorgeously beautiful designs.
There are feature displays which have
motion, others are stationary, but all 900 feet long and 150 feet wide withmotion, others are stationary, but all of them colorful with not only the use of them colorful with not only the use of myriads of citrus fruits but multicolored flowers. There are temples, miniature lakes, Italian garden effects, replicas of old missions, each one an offering more beautiful than those first meeting your gaze, if such be possible. There is a military band, splendid in Colonial uniforms, a ballet, choral singing, led by that movie celebrity, Perry Askam, and words of wisdom declaimed by the great savant, Professor Einstein. (I mean that eccentric individual who is constantly exploiting his "relatives.") It is the great California winter event, and here we are in the open with topcoats checked elsewhere. Somebody had a vision twenty-two years ago. It was born in the minds of a few far-sighted men. It was launched with the avowed purposes of heing an asset to the Californess. minds of a few far-sighted men. It was launched with the avowed purpose of being an asset to the California citrus industry, and through the years of its existence and wonderful development that principle has continued to be the outstanding desire of its executives. Think of it. A charming little city of a few thousands, cuddled in the high Sierras, and a daily attendance of 250,000 at her annual orange fete. Every county in Southern California is represented with a colorful exhibit. The one from Los Angeles surpasses any previous at Angeles surpasses any previous attempt. It must have cost thousands of dollars to produce, but it certainly represents money judiciously invested. It is but one of a score or more, any one of which would supply unalloyed pleasure if exhibited in an Eastern

city. The thousands of cases of goud-en fruits on exhibition here, represent the finest product in the world, taken from California's most highly and scientifically cultivated groves; these oranges, lemons and grapefruit are certainly the acme of perfection in size, color and quality. The National orange Show has no pecuniary interest—profits of one year are put back into the show of the year following. There are no salaries for executives, the only managerial costs being for clerk hire. I first viewed it five years ago. It certainly surpasses itself each succeeding year and it supplies me with ment. Our outward trip was by Valley Boulevard, through many charming little towns and cities. Our returning ley Boulevard, through many charming little towns and cities; our return by Foothills Boulevard, skirting along the very bases of Mt. Baldy, Wilson and Lowe, all snow-capped, with bright green verdure growing right up to the skyline. Now Southern California of the skyline of fornia hasn't always grown citrus fruits, as most people in the East suppose. In 1873 two small trees, released by the Bureau of Agriculture, at Washington, Bureau of Agriculture, at Washington, were brought here by some enterprising pioneer. They originally came from Bahia, Brazil, and were of the Navel variety. Growers sought trees of this particular type and from the success attained in its propagation developed the present California citrus industry, which is foremost in rank among the few sections of the world capable of producing citrus fruits. Other citrus areas in the order of among the few sections of the world capable of producing citrus fruits. Other citrus areas in the order of their importance are Florida, Spain, Italy and South America. The industry to-day returns to California growers in excess of \$125,000,000 annually California land to the extent of 267,000 acres is now covered with many millions of orange, lemon and grape fruit trees, and something like 200,000 of its population is vitally interested in its population is vitally interested in its yields. One of the two original trees before mentioned still stands at Riverside, surrounded by a stout iron fence. It has been nursed by loving hands for It has been nursed by loving hands for three-quarters of a century, and may be seen any day in the year with fruit in every stage of development from the components of the bridal wreath to the fully developed product, all at one and the same time. The developto the fully developed product, all at one and the same time. The development of the perfect fruit requires an average of fourteen months, from blossom to the table. Hence there is no annual harvest time. The success of the citrus industry in this state is the reason why California is thought of as the home of the orange and lemon. Another reason is that approximately 60 per cent. of oranges and 75 to 85 per cent. of all lemons consumed in the United States and Canada are grown in California. So California's nickname, "The Golden State," signifies not only the gold which was discovered here in the days of '49, and the golden sunsets for which it is famous, but the delicious golden-colored citrus fruits which it produces in such abundance. When I speak of the introduction of oranges here in 1873 I have no desire to be misunderstood. I am referring to the navel type exclusively. There were orange trees of various varieties in the days of the Franciscan Fathers as far back as 1769. The padres had brought oranges from Spain, where the Portudays of the Franciscan Fathers as far back as 1769. The padres had brought oranges from Spain, where the Portuguese had previously introduced them from China. The first orchard of any size is said to have been planted at the San Gabriel Mission, near Los Angeles, in 1804 or 1805. However the real progress of the industry began with the introduction of the navel type in 1873, and this date seems to be the basic point in the chronology of the industry. industry.

Aloha! Acknowledging the receipt of a most interesting and newsy communication from a true daughter of the Orient, but a 100 per cent. American citizen, Miss Harriet Fujikawa, Honolulu, who speaks graphically of the recent Hawaiian tragedy. Miss

Harriet, enthroned at Hotel Blaidell, in the "Paradise of the Pacific," is a veritable fountain of information, and was of wonderful assistance to me several years ago when I was exhum-ing history in the South Seas. Hence-forth she will have the Tradesman as a reminder that her many kindnesses have not been forgotten.

The labor unions have announced their policy of boycotting California products unless her governor pardons Mooney and Billings. A wonderful and progressive policy which, if strictly lived up to, would satisfy any executive with a normal intestinal tract that cognition of this type is not politic. coercion of this type is not politic. Every known judicial body and just recently the National Congress, have disregarded appeals which have finally developed into this threat.

A speaker at a recent hotel convention made the statement that a lot of hotel organizations were being crucifield by too much system. And he was perfectly right. "System based on sense" might be an appropriate slogan.

Just how much a convention guest spends in a convention city will alspends in a convention city will al-ways be a matter of conjecture, and, to my notion, will never be approxi-mately ascertained. It is even more elusive than the Santa Claus type of statistics. Some conventions will be made up of the "whoopee" type and only the bootleggers will be cognizant of any great degree of the prodigality of the visitors. The St. Andrews societies and some of the religious organ-

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RATES

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

CODY CAFETERIA IN CONNECTION

izations will go to the other extremes. The ordinary tradesman will keep no account of his transactions, and the hotel man will indulge in a lot of guess work. I can't see what difference it makes anyway.



Warm Friend Tavern Holland, Mich.

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

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Park Place Hotel Traverse City

Rates Reasonable—Service Superb -Location Admirable. GEO. ANDERSON, Mgr. ALBERT J. ROKOS, Ass't Mgr.

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

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In the Very Heart of the City
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The only All New Hotel in the city.
Representing
a \$1,000,000 Investment.
250 Rooms—150 Rooms with Private
Bath.
European \$1.50 and up per Day.
RESTAURANT AND GRILL—
Cafeteria, Quick Service, Popular
Prices,
Entire Seventh Floor Devoted to
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WALTER J. HODGES,
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Occidental Hotel

FIRE PROOF CENTRALLY LOCATED

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

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Good Place To Tie To

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

HOTEL ROWE

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

Frank I. Orcutt has written me. He conducts Hotel Northaway, at Beulah, in the summer time, gathering in the golden shekels, and in the winter he and his most delightful wife rest up and have a real good time visiting relatives, and entertaining their neighbors socially. Frank used to be a traveling man and used to stop with me before he was betrayed into the hotel field. But he has always been the same Orcutt and for some reason or other I have taken a fancy to him. Now in his goodness of heart he has involved himself in black and white and asked me to come back and talk it all over with him. Will I accept? Well, that acceptance is already filed, With Frank Orcutt and Henry Nelson, of the Manistee Chippewa, in juxta-position, I see where my Michigan vacation this year will be largely aug-mented—or something like that.

Announcement has been made to the effect that the Inn, at Charlevoix, operated for many years by the Pere Marquette Railway, will not be run this year, at least not under their management. It has not made any money for quite a long time. Andrew Cremer, a previous manager, was its most successful operator, but he severed his connection with the institution several years ago and it seems to have lost its "pep." Perhaps some outsider may become interested and open it up for the approaching season.

The editor intimates that certain reputable people are complaining about Los Angeles snowdrifts, and he has heard (rumor only) that Mel Trotter heard (rumor only) that Mel Trotter is wearing a winter overcoat out here, but does not say whose. And then he defies me to deny it. Certainly I will not. In fact, we have had more snow here this winter than at any time in fifty-four years. But this rain. Why, it is valued at a dollar an ounce and we have had barrels of it.

We may not be having a Government by commission, but we are supporting just thirty-five of them, mostly for the purpose of working out crossword puzzles. Now we are undergoing the strenuous test of "un-hoarding." the strenuous test of "un-hoarding." Every one of these commissions, I believe, is manned with dollar-a-year material, and ought not to be expensive. The Wickersham Commission only pulled down \$364,000 for stationery and shoe shines and the Farm Relief Board was only a few laps behind. If you can't get a Government job, try and get on a commission. The manna may fall occasionally. mission. casionally.

If Uncle Sam places a tax on motion picture admissions, it is just going to be too bad. About every house in Los Angeles has cut its rates two or three Angeles has cut its rates two of three times during the past few months, in an effort to stimulate trade, but the movement has proven a rank failure. The finest theater in the city, built last the finest theater in the city, built last year at a cost of millions, bulletins its offerings at 15 cents—any seat—at any time. I don't blame Senator Brookhart for breaking out in a spasm. If the picture offered is not really indecent, then it features gangsters, and these offerings should be prohibited to

And the radio is about in the same And the radio is about in the same boat. If you can filter an hour of real entertainment out of an entire daily offering, you will be given an automobile, or a trip to Mt. Lowe. Crooners of impossible songs and offerings of skin food have almost crowded the cigarette hours off the air. Of course Donald Novis, one of our local crooners, says that the crooners do not appeal to the lowest instincts. He claims that his crooning brings "happiness that his crooning brings "happiness and comfort to his hearers." If Donald has been counting me in the list who sail off into ineffable bliss when he croons, he can reduce his list of happy hearts by one, and I will still insist on long open season for their destruc-

A recent issue of the "Playground of a Nation," sent out by the Michigan Tourist and Resort Association, and edited by Edward Dreier, has come to me at the hands of an interested friend. I most certainly give it my OK. and I most certainly give it my OK. Hukh J. Gray, who has been secretary and manager of this organization for a good many years, announces that it is not an organization for profit, and he may well be believed. I can go back to the good old days when David H. Day, of Glen Haven, was president, and have seen a lot of the officers and directors grow gray in the service, and nobody ever accused them of trying to nobody ever accused them of trying to profiteer. Their advertising is reliable profiteer. Their advertising is reliable and their medium of distribution all that is claimed for it.

Frank S. Verbeck.

Watch the Special Session of the Legislature.
Lansing, March 1—Through the daily press we have been informed of Governor Brucker's intention to call together the Michigan legislature for the consideration of tweeting new large. the consideration of taxation problems. It is not my purpose in this bulletin to discuss the necessity for such an ac-tion, as it is quite certain that there is no desire on the part of the present ad-ministration to add to government ex-

There has been a strong demand from the public urging the Governor to call a special session and by the time this bulletin is received, the official call will have been sent out. Michigan is in a depressed financial condition. is in a depressed financial condition. We are reaping the harvest of years of extravagant taxing and spending. It is time that the public generally stop urging the administrative board and the legislature to incur any additional expense for improvements which can consistently be postponed.

This is no time to encourage any

This is no time to encourage and new schemes of taxation and we urge the members of our Association to keep an eye on the measures which will be presented at the special session. We will inform our members by bulletin and otherwise of bills that will be introduced and we urge you to thoroughly inform yourself as to the measures that will be proposed and to confer directly with the members from your senatorial and representative dis-

Advocates of taxation schemes will appear early in the session and will make urgent and almost imperative demands. Please remember that when once a scheme of taxation is voted upon the people, it is fixed for good. It is the duty of the citizens of Michigan sympathize with the Governor and the legislature at this time of their anxiety and financial distress. Kindly study the problems thoroughly and advise your members to go slow on measures that will place a burden upon retail sales. Too many merchants are already hovering on the brink of bank-ruptcy to be able to bear any additionburdens.

Early in February we visited the bedside of our good friend and former secretary of our Association, D. W. Robinson, at the University hospital, at Ann Arbor. The terrible operation which he had undergone for the removal of a brain tumor had left him in an unconscious condition, but we were encouraged by the attending objection. encouraged by the attending physician that there was a prospect of his recovery. Later calling upon his family at Alma we learned that he had been making substantial improvement. We were therefore saddened to learn that on the evening of Feb. 21 his condition became worse, soon followed by his death. We have known Mr. Robinson intimately since he traveled over Cen-tral Michigan with his Cadillac car helping us to secure members for the Michigan Retail Dry Goods Association in 1920. He was a good merchant, but the closing of the factories in Alma

and other discouraging conditions made life difficult for him. Even in Even in disaster he was hopeful and forward-looking. He had a good word for everybody. As secretary of our As-sociation for two years, he rendered the Association valuable service. His business friends in Michigan extend to Mrs. Robinson, daughter Virginia and son Richard, their sincere sympathy in this time of their bereave-

Through the Detroit papers we learn of the passing of Edward C. Priehs of the Priehs Mercantile Co., of Mt. Clemens, a member of the Michigan Retail Dry Goods Association. Mr. Retail Dry Goods Association. Mr. Priehs was an industrious and successful business man. Even in the face of declining health, he was always at his post and was cheerful and optimistic. His sudden death a few days ago was what Mr. Priehs had prophesied for himself. Several years ago he menhimself. Several years ago he mentioned to us his heart weakness, but he kept at his post to the end. Mt. Clemens loses a good citizen.

It is with sadness that we will not again greet our friend, Mr. Ponsford, in his store at Northville, Years ago

in his store at Northville. Years ago Mr. Ponsford was a traveling salesman for a dry goods house and for several years had been in business in Northville. Not long ago he mentioned to me that he was somewhat discouraged regarding his physical condition. We are not informed regarding the immediate cause of his passing. Judging from conversation with him recently, business difficulties had taken away some of his courage and physical strength. His daughter, Beth, now Mrs. Morris Lapham, of, of Northville, survives. He was a fine, genial, honorable gentleman.

A reputable real estate man in Langing the backers at that the backers.

telephones us that he has a one hundred acre farm, free from encum-brance, about twelve miles from Lansing that he wishes to trade for a stock of merchandise. Anyone inter-ested in this proposition, please com-municate with this office.

Another racket went over big in a number of Akron stores. A man came in, made a purchase, and paid for it with a twenty dollar bill, received his change and departed. Shortly afterward a woman came in and bought a small item. She gave a dollar bill, but when the change arrived she claimed

when the change arrived she claimed it was a twenty.

"Why," she raved, "I couldn't possibly have given the clerk anything but a twenty dollar bill, as that's all the money I had in my purse. Now that I think of it, a while ago I phoned a girl friend. She gave me a telephone number which I marked down on the corner of my twenty dollar bill. If there's a twenty in your cash register there's a twenty in your cash register with a phone number on the corner, that's mine.'

And, of course, there was such a twenty there—planted by the man who came in first. Jason E. Hammond, Mgr. Mich. Retail Dry Goods Ass'n.

Easter Items Help Toy Volume.

Fair buying for immediate delivery of Easter novelties and playthings features current activity in the toy trade. Orders placed at the local toy fair by jobbers, syndicates and department stores have stressed this merchandise, with little Summer or Christmas business developing as yet. Manufacturers feel that the Spring will develop some of the many "memos" taken by buyers at the fair into confirmations, but do not anticipate active Christmas buying until the beginning of Fall. Producers accordingly are taking renewed steps to build up a steady month-to-month demand and will push wheel goods and outdoor junior athletic equipment strongly.

Keeping out of debt is a first-class life policy.



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400 Rooms - 400 Baths

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ARTHUR A. FROST Manager

DRUGS

Michigan Board of Pharmacy.
President—Clare F. Allen, Wyandotte.
Vice-Pres.—J. W. Howard Hurd, Flint.
Director—Garfield M. Benedict, Sandusky.

Examination Sessions—Three sessions are held each year, one in Detroit, one in the Upper Peninsula and one at Ferris Institute, Big Rapids. This year's Big Rapids session will be held June 21, 22 and 23.

Michigan State Pharmaceutical Association. President—J. C. Dykema, Grand Rapids. First Vice-President—F. H. Taft, Laning.

sing.
Second Vice-President—Duncan Weaver, Fennville.
Secretary—R. A. Turrell, Croswell.
Treasurer—Clarence Jennings, Law-rence.

Cut Out the Cutter.

The cutter is still with us. Very much with us. Within a generation we have tried to choke him off with the Campion Plan, which succumbed through its own weight, and with the Miles Plan, which was enjoined by the Courts. Long and innumerable have been the efforts to legislate him out of existence-the Stephens Bills, the Kelly bills, ending with the Capper-Kelly Bill, which, so far, has left us "up in the air." We have buried him under reams of paper resolutions. Spell-binding convention orators have fired hot shot at him. We have tried to outadvertise him. In a Western city a cutter filled one-half of a newspaper page with cut prices. A competitor came out with a full page. This rose to two pages, and then ran up to seven pages of cut-rate lists. One of the dealers went "broke," but it was fine for the newspapers.

The cutter is a friend of the journal editor in that he helps fill his pages with "live stuff," and gives scribblers, such as the writer, a chance to air their views. The cutter lingers on at the same old stand. The law, gospel, denunciation and retaliation have failed to dislodge him. Possibly we can survey him from another viewpoint. It may be that we have unduly magnified and overestimated the cutter. We have, perhaps, been over-sensitive. If the cutter put a popular shaving cream in his window at a reduced price we imagined his bank balance swelling and ours shrinking. This was erecting mountains out of mole hills.

No cut-rate store expends its energy on an attack on a single competitor. One aggressive cutter publicly stated that to make a real success he must be able to draw customers from at least forty other stores. If we were to lose one-fortieth of our trade we would still be in the ring.

Why not take a day off and think the thing over? Perhaps we can formulate a plan which will "Cut the Cutter." It is quite true that we cannot ignore the cut-rate man. But there is a good old rule which says: "Watch your competitor, but do not follow him." Perhaps we can find a method by which we can shake off the cut-rate yoke, and which will lead us out of the red of loss into the blue of increased sales and profits.

There are many plans which might be suggested. Some have been tried and found workable. A very successful New York druggist who keeps twelve clerks busy works a scheme whereby cut-rate items are removed from display and put out of sight. He found it disconcerting to have customers stand in front of the counter and argue about prices. If they called for a given item, they got it—usually at the going price. But invariably they took something besides—otherwise, his salespeople were derelict.

A retail druggist who passed away not long ago, leaving behind him upwards of half a million dollars in investments, all accumulated from his business, never cut prices. He sold service and goodwill, and his store was filled with patrons. He stated that at times he had looked out of his window and had seen some of his customers passing his door and going into that of a competitor. This simply impelled him to renew his efforts to give his customers an enhanced service.

Another retailer surrounded by cutters said that over his desk he has pinned the old motto—"I keep a drug store, not a cur-rate shop"—and all hands live up to it. In our town there is a cut-rate drug store on one corner. Directly opposite stands a high-grade, exceptionally successful pharmacy. People continuously buy cigarettes and low-priced merchandise from the cutter, and walk across the street for their drugs, medicines and prescriptions.

A druggist is a merchant, but he can sell pharmacy, and a lot of it, at a goodly profit.

Over in Jersey, in a town where every doctor dispensed his own medicine, a druggist vigorously advertised his prescription department. He stated that the stressing of prescriptions and pharmacy helped him to sell more lead pencils. Trade and prestige can be augmented by giving the shop a drug store atmosphere. Reports have been made of cases where the restoration of the show globes, coupled with the showing of a few mortars and implements of pharmacy, notably increased patronage.

Until it has been tried, one can have no idea how much attention may be drawn through displays of crude drugs and odd chemicals. A sort of "continuous pharmacy week" may be found to be an antidote to a "cut-rate week." A pharmaceutical halo will be found to be a stimulant to trade, prestige and profits.

There are classes of goods primarily belonging to the drug trade which do not appear in the stock of the strictly cut-rate dealer. Even the cut-rate druggist does not exploit them. In this class of goods there lies an opportunity to outwit the cutter.

This class of commodities appears in catalogues under the rather indefinite title of "Sundries." The class includes such items as hot water bottles, ice bags, rubber gloves, nipples, syringes, irrigators, thermometers, eye-cups and atomizers.

The class includes sanitary napkins, suspensory bandages, adhesive and medicated (antiseptic) soaps, first aid material and accessories. In the same class come absorbent cotton, absorbent gauze, miscellaneous pad, and occessories made of cotton or gauze. Brushes and sponges (including bath, hair,

hand and tooth brushes) fall within this line. Materials for hygiene and sanitation, including disinfectants and insecticides, applications for the preservation and care of the body and skin, come within this class of "Sundries."

Ordinarily, the druggist puts the majority of these items under the term "hospital supplies" or "sick room supplies," and places them out of sight in closets or drawers hidden from the view of the customer. It is forbidden "to show them, to offer them or to talk about them." This is a very mistaken attitude. Most of the articles enumerated might properly be classed as "household needs," or, as one dealer puts it, "home needs." Another dealer brands them as "household utilities."

Why not bring these goods out of their hiding-place; display them; explain their uses; create a demand for them; increase their consumption? Through the exploitation of these and similar wares a screen can be thrown around and made to obscure the idea of cut prices.

Recent twists in human affairs have caused people to think about their food. They find that the food which they take into their stomach is more important than the clothes which they put on their backs, or the money which they place in their pockets. Here is a chance for the drug store. Above all other merchants, the pharmacist is the man to furnish to his patrons the kind of food they should eat for their well being-infant foods; invalid foods; everyday foods; food for the sick; food for the well. The pharmacist can dispense vitamins, calories, carbohydrates, tissue builders, energy builders-every and any kind of food suited to man, woman or child. There are no bargain rates for foods. The cut-rate men "do not speak the language."

Modern methods of merchandising, including the open display methods, lend themselves to the exploitation of the goods here suggested, into which cut prices do not enter. The druggist can sell home needs, household needs, health needs, supplies for the sick and for the well, supplies for the safety, comfort, well-being, contentment and happiness of his patrons. Into this realm of trade the cutter cannot force his way. For a half-century or more we have tried to suppress the cut-rate evil. We have built up varied plans and agreements. We have passed sol-

emn resolutions. We have invoked the aid of the law. All measures have failed. Why not change the bait; fish up the stream and "Cut Out the Cutter?"

Fred B. Kilmer.

Japanese Goods Worry Rug Trade.

Competition offered by imported Japanese grass rugs is causing widespread concern among domestic producers of low-end grass goods. Aided by the sharp slump in exchange, importers are now able to offer these rugs in the 4x6 foot size to retail at \$1. Comparable goods of domestic manufacture must retail at \$2 to \$3. Although the competition is direct only in extreme low-end ranges, manufacturers of better goods and producers of fiber floor coverings are worried over the situation because they fear a trend to extreme mark-downs on all Summer rug products may develop.

Kitchen Crockery Market Active.

A substantial call for kitchen crockery in extreme low price ranges developed in the market last week, as retailers made last minute purchases for home wares promotional events. Merchandise to retail under 50 cents was favored by the buyers and the major volume was in lines priced to retail at 25, 19, 15 and 10 cents. Mixing bowls, measuring cups, tea pots and a few cereal sets were called for. The majority of stores are opening their sales on the first of this month. Reports from establishments now holding such events are said to be encouraging.

Call For Electrical Goods Slackens.

February trade in the wholesale electrical appliance market will show a slight improvement over the preceding month, but remains far below expectations. On the basis of orders booked to date they estimate this month's business will fall 20 to 25 per cent. below the levels of February, 1931. Buying over the last two weeks was confined to fill-in orders on sales merchandise. Regular goods have been inactive since the first of the year, when stores took sample lots in the lower-price ranges. Unless general business takes an unexpected turn, the socket appliance manufacturers see little chance for an increase in their sales before Summer.

Some salesmen, when promoted, rise to their new responsibilities, others merely swell up and buy bigger hats.



Corporations Wound Up.

The following Michigan corporations have recently filed notices of dissolution with the Secretary of State: Bellefontaine Bridge & Steel Co., De-

Van Buren County Canning Co., Hol-

hand.
Memorial Park Plan Development & Sales Co., Lansing.
Bensleys Dyers and Cleaners, Inc.,
Traverse City.
Dus-Pruf Auto Trunk Co., Detroit.
Michigan Fruit & Produce Co., Detroit Cooley & Nanry, Ann Arbor. Industrial Morris Plan Bank of Detroit

Typewriter Inspection Co., Monroe.
National Garage and Repairmen's
Finance Corporation, Detroit.
Benedum-Trees Oil Co., Detroit.
Kent-Muskegon Oil Co., Grand Rapids Adrian Sign Co., Inc., Adrian, Hansen & Shumsky, Inc., Traverse

City. Peninsular Sand Co., Oxford. Femisinal Sandr Co., Oxford.

Eco Co., Lansing.

Frank H. Davis Co., Detroit.

Section 10 Oil Co., Muskegon.

Greenberg Agency, Detroit.

National Custom Tailors, Detroit.

Nathaniel Robbins Co., Grand Haven.

P. H. Whiting & Co., Inc. Lansing. P. H. Whiting & Co., Inc., Lansing.



R. W. Hollister, Inc., Detroit. American Stock Holding Co., Detroit. Developments Corporation of Detroit. Zenith Carburetor Co., Detroit, India Products, Inc., Highland Park, Ponchartrain Shirt Co., Detroit. Clean Wear Supply Co., Detroit.



Only a sheet of white paper, "slapped" on as an extra pre-caution against dust and bac-teria—but how often it is the deciding factor that brings the customer back!

OFPAPER

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is an all-around useful aid to the highest standard of service. It is proof against air and moisture, resists grease and is odorless and tasteless. Comes in rolls, boxes and neat wall in rolls, boxes and near wall cartons; convenient, econom-ical and a fine trade builder. Write us for working sheets and samples of our other Papers for your use or sale.

Kalamazoo Vegetable Parchment Company Kalamazoo Michigan

WHOLESALE DRUG PRICE CURRENT

Prices quoted are	nominal, based on market	
Acids Boric (Powd.) - 11% @ 26	Cotton Seed 1 25@1 50 Cubebs 5 00@5 25 Eigeron 4 00@4 25	Benzoin Comp'd_ @2 40 Buchu @2 16
	Eigeron 4 00@4 25 Eucalyptus 1 00@1 25	Cantharides @2 52 Capsicum @2 28
Carbolic 36@ 43 Citric 40 @ 55	Hemlock, pure 2 00@2 25	Catechu @1 44
Muriatic 3½ @ 10 Nitrio 9 @ 15 Oxalic 15 @ 25 Culchusic 214 @ 10	Juniper Wood _ 1 50@1 75	Colchicum 01 80
Oxalic 15 @ 25 Sulphuric 3½@ 10	Lard, No. 1 1 25@1 40	Digitalis @2 94
Tartaric 35@ 45	Lavender Flow. 6 00@6 25 Lavender Gar'n 1 25@1 50	Gentian @1 35 Guaiac @2 28
Ammonia	Elucalyptus 1 00@1 25 Hemlock, pure 2 00@2 25 Juniper Berries 4 00@4 25 Juniper Wood 1 50@1 75 Lard, extra 1 55@1 65 Lard, No. 1 1 25@1 40 Lavender Flow 6 00@6 25 Lavender Gar'n 1 25@1 50 Lemon 2 00@2 25 Linseed, boiled, bbl. @ 61 Linseed, raw, bbl. @ 58 Linseed, raw, bbl. @ 58 Linseed, raw, less 68@ 76 Linseed, raw, less 65@ 73 Mustard, artifil, 0a. @ 30 Neatsfoot 1 25@1 35 Olive, pure 3 00@5 00 Olive, Malaga, yellow 2 50@3 00	Cinchona 72 16 Colchicum 71 80 Cubebs 72 76 Digitalis 72 94 Gentlan 71 35 Guaiac 72 28 Guaiac, Ammon 72 24 Iodine 71 25 Iodine, Colorless 71 50 Iron, Clo. 71 56 Kino 71 44
Water, 26 deg 06 @ 18	Linseed, raw, bbl. @ 58	Iodine, Colorless @1 50
Water, 18 deg 5½@ 13 Water, 14 deg 5½@ 13	Linseed, raw, less 65@ 73	Iron, Clo @1 56 Kino @1 44 Myrrh
Water, 26 deg 06 @ 18 Water, 18 deg 5½@ 13 Water, 14 deg 5½@ 13 Carbonate 20 @ 25 Chloride (Gran.) 08 @ 18	Neatsfoot 1 25@1 35	Nux Vomica @1 80
	Olive, Malaga,	Oplum, Camp @1 44
Balsams 50@ 80	yellow 2 50@3 00 Olive, Malaga,	Mino (10.
Copaiba 50@ 80 Fir (Canada) 2 75@3 00 Fir (Oregon) 65@1 00 Peru 2 00@2 20 Toluc 1 50@1 80		
Peru 2 00@2 20	orange, Sweet 4 00@4 25 Origanum, pure @2 50 Origanum, com'1 1 00@1 20 Pennyroyal 3 25@3 50 Peppermint 3 50@3 75 Rose, pure 13 50@14 00 Rosemary Flows 1 50@1 75 Sandelwood E.	Paints
Tolus 1 50@1 80	Origanum, com'l 1 00@1 20 Pennyroyal 3 25@3 50	Lead, white dry 12@12½
Barks	Peppermint 3 50@3 75 Rose, pure 13 50@14 00	Ochre, yellow bbl. @ 2½
Cassia (ordinary) 25@ 30 Cassia (Saigon) _ 40@ 60	Rosemary Flows 1 50@1 75 Sandelwood, E.	Ochre, yellow less 30 6 Red Venet'n Am. 340 7
Sassafras (pw. 50c) @ 40	I 12 50@12 75	Red Venet'n Eng. 40 8
Cassia (Salgon) — 40 Sassafras (pw. 50c) @ 40 Soap Cut (powd.) 30c — 15@ 25	Sassafras, true 2 00@2 25 Sassafras, arti'l 75@1 00 Spearmint 4 00@4 25	Lead, red dry 12@12½ Lead, white dry 12@12½ Lead, white oil 12@12½ Cohre, yellow bbl. @ 2½ Ochre, yellow less 3@ 6 Red Venet'n Am. 3½@ 7 Red Venet'n Eng. 4@ 8 Putty 5@ 8 Whiting, bbl 6¼ Whiting 5½@10 Rogers Prep 2 45@2 65
Berries	Spearmint 4 00@4 25 Sperm 1 25@1 50	Rogers Prep 2 45@2 65
Cubeb @ 75	Tany 5 00@5 25	Msceillaneous
Juniper 10@ 20	Spearm	Acetanalid 57@ 75
Prickly Ash @ 50	Wintergreen.	Acetanalid 57@ 75 Alum 05@ 13 Alum. powd 05¼@13 Bismuth, Subni-
Extracts	leaf 6 00@6 25 Wintergreen, sweet	
Licorice, box 1 50@2 00 Licorice, powd 50@ 60	birch 3 00@3 25	DUTAX XIAI OF
Licorice, powd 30@ 00	Wintergreen, art 75@1 00 Worm Seed 6 00@6 25 Wormwood 7 00@7 25	powdered 06@ 13 Cantharides, po. 1 25@1 50
Flowers	wormwood 7 00@7 25	Calomel 2 12@2 40 Capsicum, pow'd 42@ 55 Carmine 8 00@9 00
Arnica 75@ 80 Chamomile Ged.) 35@ 45 Chamomile Rom. @ 90	Potasslum	
Chamomile Rom. @ 90	Bicarbonate	Cloves 25@ 35 Chalk Prepared_ 14@ 16 Chloroform 47@ 54 Choral Hydrate 1 20@1 50
Gums	Bromide 48@ 51	Chloroform 476 54
Acacia, 1st @ 50 Acacia, 2nd @ 45 Acacia, Sorts 20@ 35 Alcacia, Powdered 25@ 35 Aloes (Barb Pow) 25@ 35 Aloes (Cape Pow.) 25@ 35 Aloes (Soc. Pow.) 75@ 80 Asafoetida 50@ 60	Chlorate, gran'd_ 21@ 28	Cocaine 12 85@13 50
Acacia, Sorts 20@ 30	or Xtal 17@ 23	Cocaine 12 85@13 50 Cocoa Butter 40@ 85 Corks, list, less 30?10 to
Acacia, Powdered 25@ 35 Aloes (Barb Pow) 35@ 45	Cyanide 22@ 90 Iodide 4 06@4 28	Copperas 34@ 10
Aloes (Cape Pow.) 25@ 35 Aloes (Soc. Pow.) 75@ 80	Permanganate 22½@ 35 Prussiate, vellow 35@ 45	Copperas 240 10 Copperas, Powd. 40 10 Corrosive Sublm 1 37@1 60
	Prussiate, yellow 35@ 45 Prussiate, red 70@ 75 Sulphate 35@ 40	Corrosive Sublm 1 37@1 60 Cream Tartar 25@ 40 Cuttle bone 40@ 50 Dextrine 40@ 50 Dover's Powder 4 00@4 50 Emery, All Nos. 10@ 15 Emery, Powdered @ 15 Epsom Salts, less 3%@ 10 Ergot, powdered 40 40
Pow 80@1 00 Guajac	350 40	Dextrine 6%0 15
Guaiac	Roots	Emery, All Nos. 100 15
Kino, powdered @1 20	Alkanet 30@ 40 Blood, powdered 30@ 40 Calamus 25@ 65 Elecampane, pwd. 20@ 30	Epsom Salts bbls. @0314
Myrrh, powdered @ 75	Calamus 250 65	Ergot, powdered @4 00
Opium, gran. 21 00@21 50	Gentian, powd 15@ 25 Ginger, African,	Ergot, powdered @4 00 Flake, White 15@ 20 Formaldehyde, lb. 09@ 25
Shellac, White 55@ 70	powdered 20@ 25	Gelatine 600 70 Glassware, less 55% Glassware, full case 60%.
Shellac, Orange 40@ 50 Shellac, White 55@ 70 Tragacanth, pow. 1 25@15@ Tragacanth 1 75@2 25 Turpentine 25	Ginger, Jamaica 400 50 Ginger, Jamaica,	Glassware, full case 60%. Glauber Salts, bbl. @ 03
Turpentine 25	powdered 35@ 40 Goldenseal, pow. 2 50@3 00 Ipecac, powd 3 00@3 60	Glauber Salts less 04@ 10 Glue. Brown 20@ 20
Insecticides	Ipecac, powd 3 00@3 60	Glauber Salts, bbl. @ 03 Glauber Salts less 04@ 10 Glue, Brown
Arsenic 70 90	Licorice — 35@ 40 Licorice, powd. 15@ 25 Orris, powdered 35@ 40 Poke, Powdered 25@ 40 Rhubarb powd	Glue, white grd. 250 35
Blue Vitriol, bbl. @ 06 Blue Vitriol, less 07@ 15 Bordea. Mix Dry 101/20 21	Poke, Powdered 250 40	Hops 75@ 95
Hellebore White	Rosinwood, powd. @ 50	Iodoform 8 65@9 00
powdered 15@ 25 Insect Powder 30@ 40 Lead Arsenate, Po. 11 @25	Rhubarb, powd @1 00 Rosinwood, powd. @ 50 Sarsaparilla, Hond. ground @1 10	Mace 170 25
Lead Arsenate, Po. 11 @25 Lime and Sulphur	Sarsaparilla Mexic @ 60	Mace powdered
Dry 09@ 23 Paris Green 25@ 45	Squills, powdered 70@ 80	Morphine 13 58@14 38 Nux Vomica @ 25
1 al 18 Green 200 45	Squills 50@ 70 Squills, powdered 70@ 80 Tumeric, powd 15@ 25 Valerian, powd @ 50	Nux Vomica, pow. 150 25
Leaves		Nux Vomica
Buchu 50 Buchu, powdered Sage, Bulk 25 @ 30 Sage, ¼ loose @ 40 Sage, powdered @ 35 Sanne Alex 50@ 75	Seeds	Pitch. Burgundy 10@ 20 Quassia 15@ 20 Quinine, 5 oz. cans @ 57 Rochelle Salts 21@ 31 Saccharine 26@ 37 Salt Peter 10@ 22 Seidlitz Mixture 30@ 40 Sogn green 1916@ 32
Sage, Bulk 25@ 30	Anise 15@ 20 Anise, powdered @ 25 Bird, 1s 13@ 17	Rochelle Salts 21@ 31
Sage, powdered @ 35	Bird, 1s 13@ 17 Canary 10@ 15	Salt Peter 2 60@2 75
Senna, Tinn. pow. 30@ 35	Caraway, Po. 25 20@ 25 Cardamon 2 00@ 2 5 Corlander pow. 30 15@ 26	Soap, green 1214 25
Uva Ursi 20@ 25	Dill 15@ 20	Soap, green 12\(\frac{1}{2}\)\(\text{0}\) 25 Soap, mott cast _ \(\text{0}\) 25 Soap. white Castile,
Olls	Dill 15@ 20 Fennell 20@ 30 Flax 6@ 15	case @15 00
Almonds Bitter	Fennell 20@ 30 Flax 6@ 15 Flax, ground 6@ 15 Foenugreek, powd, 10@ 20 Hemp 8@ 15 Lobelia, powd, 21 100 Mustard, yellow 10@ 25 Poppy 16@ 25 Sabadilla 30@ 40 Sunflower 12@ 18 Worm, American 25@ 30 Worm, Lavant 5 00@ 5 75	Soap, white Castile less, per bar
true, oz @ 50 Almonds, Bitter, artificial 3 00@3 25	Hemp	Soda Bicarbonate 340 10
artificial 3 00@3 25 Almonds. Sweet.	Mustard, yellow 10@ 20	Spirits Camphor @1 20
true 1 50@1 80	Poppy 15@ 25	Sulphur, roll 4@ 11 Sulphur, Subl 41460 10
Almonds. Sweet, true 1 50@1 80 Almonds, Sweet, lmitation 1 00@1 25 Amber, crude 75@1 00 Amber, rectified 1 50@1 75 Anise 1 25@1 60 Bergamont 5 00@5 20 Cajeput 1 50@1 75 Cassia 2 25@2 60 Castor 1 35@1 60	Quince 2 00@2 25 Sabadilla 30@ 40	Snirits Camphor
Amber, crude 75@1 00 Amber, rectified 1 50@1 75	Worm, American 250 30	Turpentine, Ven. 500 75
Anise 1 25@1 60 Bergamont 5 00@5 20	Worm, Lavant _ 5 00@5 75	Venilla Ex. pure 2 25@2 50
Cassia 2 25@2 50	72.7	Zinc Sulphate 06@ 11
Castor 1 35@1 60	Tinctures	Webster Cigar Co. Brands

SPRING SPECIALTIES

Marbles — Jacks — Rubber Balls Base Balls — Playground Balls Tennis Balls — Tennis Rackets Tennis Sundries — Golf Complete Sets Golf Balls — Golf Clubs — Golf Bags Golf Tees - Golf Practice Balls Sport Visors—Swim Tubes—Swim Animals Bathing Caps—Bathing Slippers—Swim Aids Sprayers — Rogers Paints — Paint Brushes Sponges — Chamois Skins — Electric Fans

Soda Fountains and Soda Fountain Supplies Largest Assortment in our Sample Room We have ever shown and only the Best Advertised Lines — We certainly invite your inspection. Lines now on display.

Hazeltine & Perkins Drug Co.

Grand Rapids

Michigan

arsaparilla, Mexic.	a	60	Ma
quills	500		Me
quills, powdered	700	90	Me
umeric, powdered	150	90	Nu
alerian, powd	196	25	NI
alerian, powd	· ·	50	Pe
			Pe
Seeds			Pit
			Qu
nise	15@	20	Qu
nise, powdered	@	25	Ro
ird, 1s	13@	17	Sa
anary	100		Sal
caraway, Po. 25	20@	25	.Se
ardamon2	00@2	25	So
orlander pow30	1500	25	So
Oill	15@	20	So
ennell	20@	30	
rlax	6@	15	So
lax, ground	6@	15	
oenugreek, powd.	100	20	So
lemp Lobelia, powd Mustard, yellow	800	15	So
Lobelia, powd	. @1	100	So
fustard, yellow	100	20	Sn
dusard, black	ZU(0)	25	Su
орру	15@	25	Su
uince 2	00@2	25	Ta
Sabadilla	30@	40	Ta
unflower	12@	18	Ti
Worm, American	250	30	V
Worm, Lavant _ 5	00@5	75	V
			Zi
10.0			
Tlastunes			

Tinctures		Webster Cigar Co. Brand
nite	@1 80	Websterettes 33 8
es	@1 56	Cincos 33 6
foetida	@2 28	Webster Cadillacs 75
ilca	@1 50	Golden Wedding
ladonna	@1 44	Panatellas 75 (
nzoin	@2 28	Commodore 95

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

Head Rice Bulk Raisins

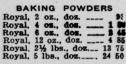
DECLINED

Blue Rose Rice Rexo Toilet Paper

Parsons, 18 oz 4 2 Parsons, 10 oz 2 7	Parsons,	64	MOI oz.	NIA		2 95
Parsons, 10 oz 2 7	Parsons,					3 35
Parsons, 6 oz 1 8	Parsons,	10	oz.			2 70
	Parsons,	6	oz.			1 80
	C			300	111	
G						
			\$\$\			
				\\ \tag{\frac{1}{2}}	N. Control	1
				26		
			1100	10 M	100	
		E CO				

MICA AXLE GREASE

APPLE BUTTER
Quaker, 12-38 oz., dos. 2 00
Musselman, 12-38 oz.,
doz. ______ 2 00





KC, 10c size, 8 oz. ... 3 60 KC, 15c size, 12 oz. ... 5 40 KC, 20c size, full lb... 6 80 KC, 25c size, 25 oz. ... 9 00 KC, 50c size, 50 oz. ... 8 50 KC, 5 lb. size 6 50 KC, 10 lb. size 6 50

BLEACHER CLEANSER Clorox, 16 oz., 24s __ 3 85 Lizzie, 16 oz., 12s ___ 2 15

BLUING Am. Ball,36-1 oz.,cart. 1 00 Boy Blue, 18s, per cs. 1 35

BEANS and PEAS
100 lb. bag
Brown Swedish Beans 8 50
Dry Lima Beans 100 lb. 6 90
Pinto Beans 5 50
Red Kidney Beans 5 50
Red Kidney Beans 5 50
Red Kidney Beans 5 50
Black Eye Beans 5 50
Split Peas, Yell., 60 lb. 3 65
Split Peas, Gr'n, 60 lb. 3 90
Scotch Peas, 100 lb. 5 20
Blackberrie

BOTTLE CAPS
bl. Lacquor, 1 gross
pkg., per gross _____ 15

Kellogg's Brands.
Corn Flakes, No. 136 2 85
Corn Flakes, No. 124 2 85
Pride of Mich. No. 21/4 3 60

Pep, No. 224 Pep, No. 202 Pep, No. 202 Rrumbles, No. 424 Bran Flakes, No. 624 Bran Flakes, No. 602 Rice Krispies, 6 oz. Rice Krispies, 1 oz. All Bran, 16 oz. All Bran, 10 oz. All Bran, 20 oz. All Bran, 30 oz. Kaffe Hag, 6 1-lb. Cans	22121221	70 45 50 25 10 25 70 10
BROOMS Peacock, 4 sewed Our Success, 5 sewed Hustlers, 4 sewed Standard, 6 sewed Quaker, 5 sewed Warehouse Toy Whisk, No. 3	356786	45 25 00 50 40 50

ROLLED OATS Purity Brand Instant Flakes



Regular Flakes

Small, 24s ______ 1 77½

Large, 18s _____ 3 25

China, large, 12s ____ 2 95

Chest-o-Silver, lge. ___ 2 98

*Billed less one free display

package in each case.

Post Brands.

Grape-Nuts, 24s ______ 3 80
Grape-Nuts, 50 _____ 1 40
Instant Postum, No. 8 5 40
Instant Postum, No. 10 4 50
Post Toastles, 36s ___ 2 85
Post Toastles, 36s ___ 2 85
Post's Bran, 24s ____ 2 70

BRUSHES

Solid Back, 8 in. ____ 1 50
Solid Back, 1 in. ____ 1 75
Pointed Ends _____ 1 25 Shaker ______ 1 80 No. 50 _____ 2 00 Peerless _____ 2 60 No. 4-0 ----- 2 25 No. 2-0 ---- 3 00

BUTTER COLOR
Dandelion _____ 2 85 CANDLES
Electric Light, 40 lbs. 12.1
Plumber, 40 lbs. 12.2
Paraffine, 6s 14½
Paraffine, 12s 14½
Wicking 40
Tudor, per box 30

CANNED FRUITS Hart Brand

BURNERS
Queen Ann, No. 1 -- 1 15
Queen Ann, No. 2 -- 1 25
white Flame, No. 1
and 2, doz. -- 2 25
BOTTLE CAPS
BOTTLE CAPS
Chi Lacquor, 1 gross pkg., per gross _____ 15

BREAKFAST FOODS No. 10 _____

Plums
Grand Duke, No. 2½__ 3 25
Yellow Eggs No. 2½__ 3 25 Black Raspberries No. 2 _____ 3 65 Pride of Mich. No. 2_ 3 10 Red Raspberries No. 2 ______ 4 50
No. 1 _____ 3 15
Marcellus, No. 2 ____ 3 60
Pride of Mich. No. 2 4 00 No. 2 _______ 4 25 8 oz. @ _______ 1 40 Marcelius, No. 2 ____ 3 26 Pride of Mich. No. 2 ___ 3 60

CANNED FISH
Clam Ch'der. 10½ oz. 1 35
Clam Chowder. No. 2. 2 75
Clams, Steamed, No. 1 2 75
Clams, Minced, No. ½ 2 40
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 5
Cove Oysters, 5 oz. _ 1 35
Lobster, No. ½, Star 2 75
Shrimp, 1, wet _____ 1 85
Sardies, ½ Oil, Key _ 5 40
Sardines, ½ Oil, k'less 4 15
Salmon, Red Alaska_ 2 80

CANNED MEAT

Bacon, Med. Beechnut 2 40

Bacon, Lge. Beechnut 3 60

Beef, Lge. Beechnut 5 10

Beef, No. 1, Corned __ 2 40

Beef, No. 1, Roast __ 2 70

Beef, No. 1, Roast __ 2 70

Beef, Valor. Qua., sil. 1 25

Beef. 4 oz. Qua. sil. 2 25

Beef. No. 1 Rivut. sil. 4 50

Beefsteak & Onions, s. 2 70

Chili Con Car., 1s __ 1 20

Deviled Ham, ¼s ___ 1 50

Deviled Ham, ¼s ___ 1 50

Deviled Ham, ¼s ___ 1 10

Potted Meat, ¼ Libby 52

Vienna Saus. No. ½ 1 00

Vienna Saus. Mo. ½ 100

Vienna Medium __ 2 25

Baked Beans Campbells _______ 70
Quaker, 16 oz. ______ 65
Fremont, No. 2 _____ 1 25
Van Camp, med. ____ 1 25

CANNED VEGETABLES
Hart Brand

Baked Beans
Medium, Plain or Sau. 65
No. 10 Sauce _____4.00 Lima Beans Little Quaker, No. 10 11 50
Little Quaker, No. 1_ 1 45
Baby, No. 2 _____ 2 25
Baby, No. 1 _____ 1 45
Pride of Mich, No. 2_ 1 80
Marcellus, No. 10 _____ 8 20

 Red Kidney Beans

 No. 10
 5 25

 No. 2
 1 10

 8 oz.
 75

String Beans
Little Dot, No. 2 ____ 2 65
Little Dot, No. 1 ___ 1.80
Little Quaker, No. 1___ 1.65
Little Quaker, No. 2___ 2 35
Choice, Whole, No. 2___ 2 20
Chioce Whole, No. 1___ 1 35
Cut, No. 10 _____ 9 50
Cut, No. 2 ____ 1 75
Cut, No. 1 _____ 1 35

Pride of Mich. No. 2_ 1 45 Kraft, American, ¼ lb. 1 85 Marcellus, No. 2 ___ 1 30 Kraft, Brick, ¼ lb. __ 1 85 Marcellus, No. 10 ___ 7 25 Kraft Limburger, ½ lb. 1 85

Wax Beans
Little Dot, No. 2 ____ 2 65
Little Dot, No. 1 ___ 1 80
Little Quaker, No. 2__ 2 35
Little Quaker, No. 11 1 65
Choice Whole, No. 10.12 50
Choice Whole, No. 2__ 2 20
Choice, Whole, No. 1 1 35
Cut, No. 10 ____ 9 50
Cut, No. 2 ___ 1 75
Cut, No. 1 ____ 1 35
Pride of Michigan ___ 1 45
Marcellus Cut, No. 10_ 7 25 Choice Whole, No. 2 = 2 20 Choice, Whole, No. 1 1 35 Cut, No. 10 = 9 50 Cut, No. 2 = 1 75 Cut, No. 1 = 1 35 Pride of Michigan 1 45 Marcellus Cut, No. 10 7 25

Beets
Small, No. 216 _____ 3 00
Extra Small, No. 2 ___ 2 80
Fancy Small No. 2 ___ 2 25
Pride of Michigan ___ 2 00
Marcellus Cut, No. 10 5 50
Marcel, Whole, No. 2½ 1 75

Diced. No. 2 _____ 1 05 Diced, No. 10 ____ 5 25 Golden Ban., No. 2__ 1 60
Golden Ban., No. 10 10 00
Little Quaker. No. 1.1 35
Country Gen., No. 1__ 1 25
Country Gen., No. 2__ 1 45
Pride of Mich., No. 1
Marcellus, No. 2__ 1 15
Fancy Crosby, No. 2__ 1 45
Whole Grain, 6 Bantam, No. 2__ 1 80

Peas
Little Dot, No. 2 ____ 2 40
Little Quaker, No. 10 11 25
Little Quaker, No. 1.0 14 55
Little Quaker, No. 1.1 14
Sifted E. June, No. 10 9 75
Sifted E. June, No. 2 __ 1 75
Sifted E. June, No. 1 __ 1 25
Belle of Hart, No. 2 __ 1 75
Pride of Mich., No. 2 __ 1 50
Marcel., E. June, No. 2 1 35
Templar E. J., No. 10 7 50
Templar E. J., No. 2 1 30
Templar E. Ju., No. 10 7 00

No. 10 ----- 4 35 No. 2½ ---- 1 35 No. 2 ---- 1 05 Sauerkraut

Squash Boston, No. 3 _____ 1 35 Succotash
Golden Bantum, No. 2 2 25
Hart, No. 2 _____ 2 10
Pride of Michigan ___ 1 95
Marcellus, No. 2 ____ 1 35 Tomatoes No. 10 ______ 5 80 No. 2½ _____ 25 No. 2 _____ 1 60 Pride of Mich., No. 2½ 2 00 Pride of Mich., No. 2_1 35

CATSUP
Sniders, 8 oz. _____ 1 35
Sniders, 14 oz. ____ 2 15
Sniders, No. 1010 ____ .90
Sniders, Gallon Glass_ 1 25

CHILI SAUCE Sniders, 8 oz. _____ 2 10 Sniders, 14 oz. ____ 3 00 Sniders, No. 1010 ___ 1 25 Sniders, Gallon Glass. 1 45

OYSTER COCKTAIL
Sniders, 8 oz. _____ 2 10
Sniders, 11 oz. ____ 2 40
Sniders, 14 oz. _____ 3 00
Sniders, Gallon Glass 1 45

CHEESE

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.

Beechnut Spearmint ... 66

Beechnut Spearmint ... 66

Peppermint, Wrigleys ... 65

Spearmint, Wrigleys ... 65

Spearmint, Wrigleys ... 65

Zeno ... 65

Teaberry ... 65

COCOA



Bons 9 00
13 02. Creme De Caraque 13 20
12 0z. Rosaces 10 80
½ lb. Rosaces 7 80
¼ lb. Pastelles 3 40
Langues De Chats 4 80 CHOCOLATE

Baker, Prem., 6 lb. ½ 2 38 Baker, Prem., 6 lb. 1/5 2 58 LOTHES LINE
Hemp, 50 ft. ___ 2 00@2 25
Twisted Cotton,
50 ft. ___ 1 50@1 75
Braided, 50 ft. ___ 1 90
Sash Cord ___ 1 75@2 25

COFFEE ROASTED
Lee & Cady
1 lb. Package
Breakfast Cup _____ 21
J. V. _____ 16½
Quaker Vacuum _____ 33
Nedrow _____ 29
Morton House ______ 36½
Imperial ______ 38½
Majestic ______ 30
Boston Breakf't Blend 25

McLaughlin's Kept-Fresh COFFEE TO M'Laughlin 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. _____ 9 00 MILK COMPOUND Hebe, Tall, 4 doz. --Hebe. Baby, 8 doz. --Carolene, Tall, 4 doz. Carolene, Baby ----

EVAPORATED MILK



 Oatman's D'dee, Baby 3 45

 Every Day, Tall _____ 3 20

 Every Day, Baby _____ 3 20

 Pet, Tall ______ 3 45

 Pet, Baby, 4 dozen _____ 1 73

 Borden's Tall ______ 3 45

 Borden's Baby ______ 3 45

CIGARS

Canadian Clubs _____ 35 00

Hemt. Champions ____ 38 50

Webster Cadillac _____ 75 00

Webster Golden Wed. 75 00

Websteretts _____ 38 50

Cincos ______ 38 50

Garcia Grand Babies 38 50

Bradstreets _____ 38 50

La Palena Senators 75 00

Odins _____ 38 50

Throw Outs _____ 37 50

Perfect Garcia Subl. 95 0¢

Budwiser _____ 19 50

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

 Mixed Candy

 Kindergarten
 16

 Leader
 11

 French Creams
 13

 Paris Creams
 14
 Jupiter _____ 10 Fancy Mixture ____ 16

Fancy Chocolate
5 lb. boxes
Bittersweets, Ass'ted 1 50
Milk Chocolate A A 1 50
Nibble Sticks 1 50
Chocolate Nut Rolls 1 60
Blue Ribbon 1 25

Hard Goods Pails Hard Goods Falls
Lemon Drops 17
O. F. Horehound drops 15
Anise Squares 16
Peanut Squares 14
 Cough Drops
 Bxs

 Putnam's
 1 35

 Smith Bros
 1 45

 Luden's
 1 45

Specialties
Pineappie Fudge ______ 18
Italian Bon Bons ______ 16
Banquet Cream Minta 28
Handy Packages, 12-10c 76

COUPON BOOKS

50 Economic grade 2 54
100 Economic grade 4 50
500 Economic grade 20 00
1000 Economic grade 37 50
Where 1,000 books are
ordered at a time, specially printed front cover is
furnished without charge.

CREAM OF TARTAR 6 bl. boxes _____ 42

DRIED FRUITS Apples
N. Y. Fey., 50 lb. box 13
N. Y. Fey., 14 oz. pkg. 16

Apricots
Evaporated Choice 13
Evaporated, Fancy 18
Evaporated, Slabs 25
Ex. Fancy 25

10 lb. box ____ Currants
Packages, 14 oz. ____ 17½
Greek, Bulk, lb. ____ 16½

Dates
Imperial, 12s, Pitted 1 85
Imperial, 12s, Regular 1 40 Peaches
Evap. Choice ______ 12½
Fancy ______ 14

Peel
Lemon, American ____ 24
Orange, American ____ 24

California Prunes
90@100, 25 lb. boxes._@054
80@90, 25 lb. boxes._@054
70@80, 25 lb. boxes._@07
50@60, 25 lb. boxes._@07
40@50, 25 lb. boxes._@07
40@50, 25 lb. boxes._@11
20@30, 25 lb. boxes._@11
18@24, 25 lb. boxes._@14

Hominy Pearl, 100 lb. sacks 3 50	MULLER'S PRODUCTS Macaroni, 9 oz 2 20 Spaghetti 9 oz 2 20 Elbow Macaroni, 9 oz. 2 20	DIII Pickles Bulk 5 Gal., 200 3 65 16 Gal., 650 11 25 45 Gal., 1300 30 00	HERRING Holland Herring Mixed, Kegs 76 Mixed, half bbls	Gold Dust, 12 Large 2 50 Golden Rod, 24 4 25 La France Laun., 4 dz. 3 60 Old Dutch Clean., 4 dz. 3 40	TABLE SAUCES Lee & Perrin, large_ 5 75 Lea & Perrin, small_ 3 35 Pepper 1 60
Bulk Goods Elbow, 20 lb 05 Egg Noodle, 10 lbs 15	Egg Noodles, 6 oz 2 20 Egg Vermicelli, 6 oz. 2 20 Egg Alphabets, 6 oz 2 20 Egg A-B-Cs 48 pkgs 1 80	PIPES Cob, 2 doz. in bx. 1 00@1 20	Mixed, bbls 86 Milkers, Kegs 86 Milkers, half bbls Milkers, bbls	Octagon, 96s 3 90 Rinso, 40s 5 25 Rub No More, 100, 10 oz 3 85	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
Pearl Barley 7 00	NUTS-Whole	PLAYING CARDS	Lake Herring ½ Bbl., 100 lbs	Rub No More, 20 Lg. 4 00	Caper, 2 oz 3 30
Barley Grits5 00 Chester3 50	Almonds, Tarragnna Brazil, large Fancy Mixed Filberts, Sicily	Battle Axe, per doz. 2 65 Bicycle, per doz 4 70 Torpedo, per doz 2 50	Mackeral Tubs, 60 Count, fy. fat 6 or	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	TEA Blodgett-Beckley Co. Royal Garden, ½ lb 75 Royal Garden, ½ lb 77
Sage East India 10	Peanuts, Vir. Roasted Peanuts, Jumbo, std. Pecans, 3, star 25 Pecans, Jumbo 40	POTASH Babbitt's, 2 doz 2 75	Pails, 10 lb. Fancy fat 1 60 White Fish Med. Fancy, 100 lb. 13 00	Speedee, 3 doz 7 20 Sunbrite, 50s 2 10 Wyandotte, 48s 4 75 Wyandot. Deterg's, 24s 2 75	Japan Medium 22@27 Choice 36@40
Pearl, 100 lb. sacks 7½ Minute, 8 oz., 3 doz. 4 05 Dromedary Instant 3 50	Pecans, Mammoth 50 Walnuts, Cal 23@25 Hickory 07	FRESH MEATS Beef Top Steers & Heif 14 Good St'rs & H'f 11 Med. Steers & Heif 10	Milkers, bbls 18 50 K K K K Norway _ 19 50 8 lb pails 1 40 Cut Lunch 1 50	SOAP Am. Family, 100 box 5 60 Crystal White, 100 3 50	Fancy 42@52 No. 1 Nibbs 47 1 lb. pkg. Sifting 11@12 Gunpowder
Jiffy Punch 3 doz. Carton 2 25 Assorted flavors.	Salted Peanuts Fancy, No. 1 8	Com. Steers & Heif 09	Boned, 10 lb. boxes 16 SHOE BLACKENING 2 in 1, Paste, doz 1 130	Big Jack, 60s 4 30 Fels Naptha, 100 box 5 00 Flake White, 10 box 3 50 Grdma White Na. 10s 3 50	Choice 40 47 Ceylon
FLOUR V. C. Milling Co. Brands Lily White 5 10	Shelled Almonds Salted	Top 13½ Good 12½ Medium 10	E. Z. Combination, dz. 1 30 Dri-Foot, doz 2 00 Bixbys, Doz 1.30 Shinola, doz 90	Jap Rose, 100 box 7 40 Fairy, 100 box 4 00 Palm Olive, 114 box 11 00 Lava, 100 box 4 90	Pekoe, medium 48 English Breakfast Congou, medium 28
Harvest Queen 5 20 Yes Ma'am Graham, 50s 1 40	Pecans Salted 73 Walnut Burdo 61 Walnut, Manchurian 56	Lamb Spring Lamb 13 Good 11 Medium 10 Poor 08	STOVE POLISH Blackne, per doz 1 30 Black Silk Liquid, dz. 1.30	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	Congou, Choice 35@36 Congou, Fancy 42@43 Oolong Medium 39
Lee & Cady Brands Home Baker Cream Wheat	MINCE MEAT None Such, 4 doz 6 20 Quaker, 3 doz. case 3 35	Mutton Good 05 Medium 04	Black Silk Paste, doz. 1 25 Enameline Paste, doz. 1 30 Enameline Liquid, dz. 1 30 E. Z. Liquid, per doz. 1 30	Trilby Soap, 100, 10c 7 25 Williams Barber Bar, 9s 50 Williams Mug, per doz. 48	Fancy 50
FRUIT CANS Mason	OLIVES	Poor 03 Pork Loin, med 09	Radium, per doz1 30 Rising Sun, per doz. 1 30 654 Stove Enamel, dz. 2 80 Vulcanol, No. 10, doz. 1 30 Stovoil, per doz3 00	SPICES Whole Spices Allspice, Jamaica @24 Cloves, Zanzibar @43 Cassia, Canton @24	Cotton, 3 ply cone 25 Cotton, 3 ply Balls 27
F. O. B. Grand Rapids Half pint 7 35 One pint 8 55 Half gallon	4 oz. Jar, Plain, doz. 1 16 8 oz. Jar, Plain, doz. 1 40 16 oz. Jar, Plain, doz. 2 25 Quart Jars, Plain, doz. 3 25	Butts 08 Shoulders 07 Spareribs 06 Neck bones 03	SALT F. O. G. Grand Rapids Colonial. 24. 2 lb 95	Cassia, 5c pkg., doz. @40 Ginger, Africa:	F. O. B. Grand Rapids Cider, 40 Grais 17 White Wine, 40 grain_ 20
ideal Glass Top	5 Gal. Kegs, each 7 25 3 oz. Jar, Stuff doz. 1 15 8 oz. Jar, Stuffed, dozz. 2 25 16 oz. Jar, Stuff., doz. 4 20 1 Gal. Jugs, Stuff., dz. 2 40	PROVISIONS Barreled Pork Clear Back 16 00@20 00	Colonial, 36-1½ 1 20 Colonial, Iodized, 24-2 1 35 Med. No. 1 Bbls 2 90 Med. No. 1, 100 lb. bk. 1 00 Farmer Spac, 70 lb. 1 00	Nutmegs, 70@90 @50 Nutmegs, 105-1 10 @48 Pepper, Black @23	No. 0, per gross 00 No. 1, per gross 1 20 No. 2, per gross 1 o0
One pint 9 50 One quart11 :: Half gallon15 40	PARIS GREEN	Short Cut Clear 16 00 Dry Salt Meats D S Bellies 18-29@18-10-8	Farmer Spec., 70 lb. 1 00 Packers Meat, 50 lb. 65 Crushed Rock for ice cream, 100 lb., each 85 Butter Salt, 230 lb. bbl.4 00	Pure Ground in Bulk Allspice, Jamaica @25 Cloves, Zanzibar @45 Cassia, Canton @25 Ginger, Corkin @27	No. 3, per gross 2 30 reeriess Kolls, per doz. 50 Kochester, No. 2, doz. 50 Kochester, No. 3, doz. 2 00 Kayo, per doz 75
GELATINE Jell-O, 3 doz 2 85	728 54 18 5- 48 and 58 50		Block, 50 lb # Baker Salt. 280 lb. bbl. 3 80	Musard @26 Mace, Penang @85	
Minute, 3 doz 4 05 Plymouth, White 1 55 Quaker, 3 doz 2 25	PETROLEUM PRODUCTS Including State Tax	Lard Pure in tierces 64, 60 lb. tubsadvance 24, 50 lb. tubsadvance 34, 20 lb. pailsadvance 38, 10 lb pailsadvance 38,	6, 10 lb., per bale 93 20, 3 lb., per bale 1 00 28 lb. bags, Table 40	Pepper, Black @ 25 Numtegs @ 31 Pepeper, White @ 38 Pepper, Cayenne @ 36 Paprika, Spaish @ 36	Bushels, Wide Band, wood handles 2 00 Market, drop nandle- 50
JELLY AND PRESERVES Pure, 30 lb. pails 2 60 Imitatin, 30 lb. pails 1 60 Pure, 6 oz., Asst., doz., 90 Pure Pres., 16 oz., dz. 2 20	In Iron Danuals	5 lb. pailsadvance 1 3 lb. pailsadvance 1 Compound tierces 81/2 Compound, tubs 9	MORTONS	Seasoning Chili Powder, 10c	Market, single handle 50 Market, extra 1 00 Spint, large 8 00 Spint, medium 4 50 Spint, small 6 50
JELLY GLASSES 8 oz., per doz 34	Perfection Kerasine 10.7 Gas Machine Gasoline 38.2 V. M. & P. Naphtha 16.4	Bologna 13 Liver 15	SALT	Garlic 1 30 Poneity, 3½ 0z. 3 zo Altenen Bouquet 4 50 Laurer Leaves 20 Marjoranu. 1 0z. 39 Savory, 1 0z. 75	Churns Barrel, 5 gal., each 2 40 Barrel, 10 gal., each 2 50 5 to 5 gal., per gal 10 Palls
Margarine I. VAN WESTENBRUGGE Food Distributor	in Iron Barrels	Smoked Meats Hams, Cer. 14-16 lb. @16 Hams, Cert., Skinned	THY CHANGE CO.	Tumeric, 2½ oz 75 STARCH Corn	10 qt. Galvanized 2 60 12 qt. Galvanized 2 60 14 qt. Galvanized 3 10 12 qt. Fiaring Gal. Jr. 5 00 10 qt. Tin Dairy 6 tc
Cream of Nut DLEOMARGARINE	Polarine	16718 lb	Free Run'g, 32 26 oz. 2 40 Five case lots 2 30 lodized, 32 26 oz 2 40 Five case lots 2 30 BORAX	Powd., bags, per 100 3 25 Argo, 48, 1 lb. pkgs. 3 03 Cream, 24-1 2 20	Traps Mouse, Wood, † noies_ 60 Mouse, wood, 6 noies_ 60 Mouse, tin, 5 hoies_ 00 Kat, wood
Cream-Nut, No. 1 12 Pecola, No. 1 10	Iron Barrels Light 62.2 Medium 62.2 Heavy 62.2 Special heavy 62.2	Bacon 4/6 Cert @16	Twenty Mule Team 24. 1 lb. packages 3 35 18. 10 oz. packages 4 40 96. \(\frac{1}{4} \) oz. packages 4 60	A160, 0, 0 10. pkgs 2 10	Tubs Large Galvanizeu 6 75 Medium Galvanized 7 75
BEST FOODS, INC. Laug Bros., Distributors	Extra heavy	Beef	CLEANSERS	Tiger, 48-1 Tiger, 50 lbs. 2 75	Washboards iSanner, Gippe 0 au Brass, single 0 40
Nucoa	Parowax, 100 lb	RICE Fancy Blue Rose 3 90 Fancy Head 06¼	(ITCHEN (ITCHEN	Corn Blue Karo, No. 1½ 2 54 Blue Karo, No. 5, 1 dz. 3 53 Blue Karo, No. 10 3 33 Red Karo, No. 1½ 2 75	Olass. Single 0 UU Double Feerless 8 50 Single Feerless 7 50 Northern Queen 5 50 Universal 7 22
Best Foods	GEMUAS GEORGE GROSS SPANISH SPANISH PROPERTY OF PROPERTY OF PROPER	RUSKS Postma Biscuit Co. 18 rolls, per case 1 80 12 rolls, per case 1 20		Red Karo, No. 5, 1 dz. 3 79 Red Karo, No. 10 3 59 imit. Maple Flavor Orange, No. 1½, 2 dz. 3 10 Orange, No. 5, 1 doz. 4 74	Wood Bowls 13 in. Butter 5 00 15 in. Butter 5 00 17 in. Butter 18 00 19 in. Butter 25 00
Holiday, 1 lb 10 Wilson & Co.'s Brands	STANDARD, DEL COMPANY	18 cartons, per case 2 15 12 cartons, per case 1 45	HURTS ONLY DIRT	Maple and Cane Kanuck, per gal 1 50	WRAPPING PAPER Fibre, Manila, white 05
Oleo		SALERATUS Arm and Hammer 3 75 SAL SODA	CLEANS - SCOURS SCRUBS - POLISHES	Grape Juice Welch, 12 quart case 4 40	No. 1 Fibre
MATCHES Diamond, 144 hox - 4 78 Searchlight, 144 box - 4 78		anulated, 60 lbs. cs. 1 35 ranulated, 18 2% lb.	WASHING POWDERS	Welch 24 pint case 4 50 Welch 36-4 oz. case 2 30	Magic, 3 doz 2 76 Sunlight, 3 doz 2 70 Sunlight, 1½ doz 1 35
Ohio Red Label, 144 box 4 75 Ohio Blue Tp, 144 box 4 75 Ohio Blue Tip, 720-1c 3 80 *ReRliable, 144	Sweet Small 5 Gallon, 500 7 2	Peerless 1 lb. hoxes 19	Bon Ami Pd., 18s, box 1 90 Bon Ami Cake, 18s1 62½ Brillo 85 Climaline, 4 doz 3 80	Mazola Pints, 2 doz 4 60	Yeast Foam, 3 doz 2 70 Yeast Foam, 1½ doz. 1 35 YEAST—COMPRESSED
*Federal, 144	Gal, 40 to Tin, doz 8 1 32 oz. Glass Picked - 2 2	Old Wort 1 th Dura 27	Grandma, 100, 5c 3 cc Grandma, 24 Large 3 5c Snowboy, 12 Large 2 5c	Half Gallons, 1 doz. 7 75	Fleischmann, per doz. 30

SHOE MARKET

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

Shoes-A Constant Daily Need.

The way to restore purchasing power is to remove all shadow of doubt concerning values. Be it known Nationally that everywhere a consumer's league issues a buying guide to the public, it invariably points out the values to be found in shoes to-day, providing the shoes are good shoes, well made and well-serviced. The standing of shoes in shoe stores, in the face of National conditions, is something worth holding and preserving. The shoe stores have a prestige rating in the good shoe stores of this country and it is not entirely a measurement of price-for many a shoe store in a small community is doing a more creditable job in shoes at \$3 than some big city stores in their dumpage sales. There is a quality in a wellbalanced shoe in every range of the human wants.

A store can sell values in shoes, values in styles and values in service. If it is in business for only one of these, then the customer doesn't get a profit in comfort and satisfaction, nor does the store get a profit in prestige and money. There are times when shoes bring to a store a profit in prestige and money, and this seems to be the time when a larger profit in prestige is to be had than money itself. But for all that, a penny above the cost of the goods and the cost of the selling is at least the spirit of profitslet the substance come in satisfied customers who can be encouraged to buy more pairs.

New forces are coming into the picture of merchandising. There probably never was a period when more sound thought was given to shoes in shoe stores. This means new wants and new and better ways of gratifying old wants. Out of the stresses and strains of this period will emerge a greater and more efficient economic life than the world has ever seen.

As far as industrial housekeeping goes, shoes are leading the role of industry. In general, industrial production at the end of 1931 was 43 per cent. below the peak in 1929. Primary distribution in the shape of freight traffic has fallen 43 per cent., the retail trade of the large department stores 29 per cent. Industry-by and large-is said to be about 35 per cent. below normal. Shoes in 1931 stand 13 per cent, off 1929 in number of pairs.

This tabulation shows that on the basis of units produced the shoe industry reflects greater production stability than all other major industries.

Dr. Lewis Haney says: "I think not only were the stock market and credits inflated in 1929 but also that the socalled standard of American living was inflated. A large part of our people came to think that with the aid of the credit man, they had to have two cars, an oil burner, a fur coat, a trip to Florida in the winter and one to Maine in the summer; and a pink bathroom in every home. Now I think that life is going to be simpler

for a while. Our standards are, I hope, going to be simpler and, if you please, less standardized. After all, there is no reason why all of us should dress alike and really there is no good reasonwhy everyone should spend so much time rolling around in idleness. Certainly as people come to lose less in the stock market, they will have more to spend in the retail store. We need less standardization and better standards-not higher standards of living but better standards. I think this would be better for stock turnover and general business stability.

The intelligent self-interest of millions of people will sooner or later find a way out of this business depression. Our personal housekeeping and our store housekeeping are the better for the cleansing. Shoes are fortunately a constant daily need but the time has come for a stimulation of true salesmanship for an extra pair here and there, to indicate progress toward prestige and profit. The shoe merchant may think that he is pretty far removed from the hide on the hoof, but actually when he sells an extra pair he -by so doing-bettering the conditions of the cattle raiser. Shoes will be sold in all price ranges and let us hope they will be sold right-no matter what the grade. Selling right means that the shoes are right and in balance as to ingredients and wearability. It is good housekeeping for a store to sell the right sort of shoes, in the right style and in the right service-for it will not continue as a business unless it does .- Boot and Shoe Recorder

When On Your Way, See Onaway. Onaway, March 1—Trucks, wagons and sleighs formed a constant caravan during the past week hauling ice Black river. The ice houses are rapidly being filled with cakes measuring fifteen inches thick; and such ice, almost transparent, at least translucent and as free from dirt and contamination as though coming from the bowels of the earth.

Last week we mentioned the staging of the minstrel show to be produced by the American Legion Post; this week, however, it is not going to be a "mere mention," it is a report of the results and the results were in harmony with the production. The cast was com-posed of players of some stage experi-The cast was comence evidently, as every feature dis-played talent. The selections were professionally rendered and the music was of high quality. The audience was an appreciative one and the auditorium was packed to its capacity. It is nice to realize that the Onaway Legion is putting forth such efforts to co-operate in civic affairs, because the proceeds of their show all go for a very of their show all go for a very cause—that of financing the Boy Scout organization. also due the Chebovgan Legion, which assisted with their drum They made a fine showbugle corps. ing and a good impression on the public by their clean and manly appearance on the stage and parade work.

Mayor Oscar Roberts has made his appearance in public and at his place business again after several weeks of illness.

More than ever are the eyes of the unemployed being turned toward agriculture. "Back to the farm," anyway, Squire Signal. it is a living.

Every time you put through a difficult sale, study out the reasons for your success and make use of the same methods another time.

DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

Ruben Himmelstein, formerly head of the Himbro Hosiery Mills, of this city, is recovering from a severe illness which kept him confined to his home for several weeks and necessitated giving up his road work. Mr. Himmelstein has recently formed new connections and will represent the Ruben Hosiery Mills, 245 Fifth avenue, New York. Included in the lines this firm sells are gym pants and shirts, women's undergarments and women's and men's hosiery. Himmelstein for the present is making his headquarters at 2740 West Grand avenue.

Funeral services for Ferdinand W. Schroeder, 60, founder of the Schroeder Paint and Gl ss Co., were held Saturday in the home, 345 Chalmers avenue. Schroeder died after an eighteen month illness. He was secretary of the company at the time of

Weil & Co. have purchased the furniture stock of the John R. Sullivan Co. This is said to be the eighth old established furniture company which has been absorbed by Weil & Co. in the past two years.

Solomon Bros., tailors, 1347 Broadway, have filed a voluntary bankruptcy petition in U. S. District Court here, listing assets of \$2,548 and liabilities of

An involuntary bankruptcy petition was filed in U. S. District Court here against Helen Batchko, retail women's wear, 9110 Oakland avenue, by Irwin I. Cohn, attorney, representing Braun Knitwear Co., \$295; Jacob Burrows, \$158: Wetsman & Shatzen, \$96.

Morale is higher in the automobile industry than it has been for two One hears this fact proclaimed on all sides in Detroit these days, with particular emphasis upon the point that the new esprit de corps is not confined to one quarter but extends from the top of the industry to the bottom. Factory executives are convinced that the exceptional offerings of 1932 and the tendency to back them up with aggressive selling campaigns represent the form of leadership for which dealers and their sales staffs have been waiting. They are certain that this policy has won the confidence of the field forces and awakened in them a spirit of aggressiveness in sharp contrast with the defensive position of the

March 7 now is accepted as the date when the new ford will make its appearance. As it approaches introduction, reports of specifications tend to crystallize. Wheelbase is being fixed upon as 107 inches for both the four and eight. Both engines will use aluminum alloy pistons. The eight will have a single carburetor of the down-draught type placed in the engine Vee. The thought prevails that the most interesting feature of the new car will be in respect to price, and experts have it figured that ford may find it possible to sell five models of the four cylinder car below \$400 each.

Nash's new series of four eights and a six just introduced emphasize the value that manufacturers are placing upon appearance this year. Nash has been rated with the industry's conservatives in respect to body styling, but the new cars are classed by critics here as among the most advanced of the year. The use of worm drive in the rear axle as a device to decrease over-all height is one of the most discussed mechanical features of the new models. Worm drive is going to make a still greater place for itself as the quest for lowness continues, many believe.

Another car manufacturer, according to current information, is going to enter a lower-price field, although not the lowest.

Twelve cylinder car performance, in which the public has more than passing curiosity, is going to be demonstrated on a more general scale than that involved in showing off the car to prospective buyers. Pierce-Arrow's 150 horsepower twelve is going to spend the next few months seeking various records under the guidance of Ab Jenkins, Studebaker's speed and hill-climb driving ace.

With the possible exception of chocolate caramels there is nothing so sweet to a girl as love's young dream.

A tipsy fellow on being told the world was round said that accounted for his rolling around so much.

When a woman is unable to give a plausible excuse for the inexcusable she simply says "because."

Giving advice is like kissing-inexpensive and pleasant.

lositive protection plus profitable investment is the policy of the

MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE COMPANY Mutual Building . . . Lansing, Michigan

OUT AROUND.

(Continued from page 9) fornia orange if he could obtain one from Florida. Considering the many millions of dollars Eastern people have poured into California, changing it from a pauper community to one rolling in wealth, its action in prohibiting the shipment of Michigan apples into California is one of the most selfish pieces of legislation ever conceived and carried into execution.

All reports I receive from Florida are of a very discouraging character. The tourist crop is only about 50 per cent as large as it was a year ago. Hotels have lost money hand over fist. Many hotels have cut their rates in two, but even that does not seem to attract enough attention to enable them to meet expenses. In many towns the moving picture houses have closed. Train service has been materially reduced, although most of the people who visit Florida do so with automobiles. I am certainly very sorry to receive such reports from the land of sunshine, because Florida must have many good seasons to restore the prosperity which once ruled supreme in all parts of the commonwealth.

E. A. Stowe.

Who Wants Retail Price Maintenance? (Continued from page 12)

their form and set-up, are founded on four major points: 1. Modernized stores. 2. Organized buying, leaving grocer's time free for the vital job of selling. 3. Collective advertising-a specialized function that few individual grocers are fitted to perform, but which can be done from central headquarters effectively, for little cost per store. 4. Supervised merchandising, which permits the employment of experts as well trained as those in the employ of the corporate chains.

Add to this discipline like unto the laws of the Medes and Persians, altering not for anyone or anything, as practiced for forty years by Frankford, for outstanding example, and success attends these organizations, just as it attends well organized corporate chains. Economics plays no favorites. It knows not "fair" or "unfair." It knows only able or not able.

A late development is the vast, open, virtually unfurnished market wherein all kinds of foods are sold with the minimum of service or style. Some are doing big things. But when we reflect we find this is no more than a variation of what has happened many times in the past. It goes well for a time in places, permanently in other places; loses popularity and is replaced elsewhere - nothing constant but Paul Findlay. change.

Items From the Cloverland of Michigan.

Sault Ste. Marie, March 1—The old saying "Make hay while the sun shines," applies to the ice situation here. While several hundred men are working day and night, trying to fill the ice houses, the warm days have caused much alarm. The surface of the ice is covered with water, making harvest difficult and the honey combed ice much inferior to that of other years. The weather man can see no indications of colder weather, so that the frigid refrigerator agents may yet enjoy a good season.

R. E. Beale, who recently opened a R. E. Beale, who recently opened a bakery at 213 Ann street, has taken a partner in the business. Mrs. Smyth, who will have charge of the home cooking department. The place is known as the Cozy bakery. It is enjoying a large patronage on account of the paried lies of below goods and the varied lines of baked goods and food prepared, which are of excellent

quality, and make many new customers and make the bakery popular.

William Blair, who for several years conducted a meat market at Pickford until last year, has again opened the market and will continue serving the

market and will continue people home grown mealts. "I've been on lenten diet so long," says an unemployed friend, "that a square meal now would make any day

look like Easter.

The lumberjack is not a thing of the past as yet. Last week a party of citizens from here called on Harry Schmidt, foreman for the Boniface Lumber Co., at its camp six miles North of McMillan. On the way to camp the party met one of the "trains," if here accessive out claims drawn by logs coming out—sleighs drawn by huge tractor. The "train" was coma huge tractor. posed of fifteen sleighs, fourteen them loaded with pulp wood and the other with telephone poles. Had the party been there a day sooner they would have witnessed what is said to be the world's record load. A ten ton tractor hauled out twenty-nine sleighs, five loaded with 10,000 feet of logs, each and twenty-four loaded with pulp This load totaled 50,000 feet of logs and more than 300 cords of pulp wood. About 105 employes have been working there all winter. The group went into the woods, where virgin pulp wood stands, where raging axes and saws resound on every side. At a junction of the icy roads is located the dinner camp, where the men are fed, cafeteria style, on a sleigh converted into a restaurant. Along the woods trails and at the woods camp are sharks of the piecemakers. These shacks of the piecemakers. These shacks are thatched with evergreens. Here the piecemakers do their own cooking.

And now Canada has raised her tariff on everything except American

tourists

Clarence Tapert returned this week from Chicago, where he attended the confectionery jobbers convention for the past week.

Walter Dingman the well-known proprietor of the hotel at Emerson, left last week for Marquette, where he expects to make his future home.

Chester Moran, formerly superintendent of the Sault News Printing Co., is now at the Chelsea naval hospital, near Everett, Mass. He has been in failing health for the past several months. He will be with his family who reside there. who reside there.

If you want to see a busy place just raylor, county clerk, give out auto licenses. The last minute purchasers line up is the longest in its history.

William G. Tapert.

Master of His Own Destiny.

The day of "rule-of-thumb" retailing is gone. Thousands of retailers to-day are despondently waiting for better times.

In our town, a strictly retail community in direct competition with two large metropolitan centers, we have attempted to analyze conditions. We believe we can prove conclusively that the average retailer is at least 50 per cent. to blame for present conditions.

The customer of to-day has a far greater knowledge of merchandise than has the retailer who is selling it. Yet in fifty stores we recently visited 80 per cent. of the salespeople were waiting for

something to happen, instead of studying their merchandise. An eminent retail authority recently analyzed about 200 salespeople in an average town and declared 75 per cent. were misfits in the retail

National advertising, magazine articles, radio and many other sources of information have educated the consumer to such an extent that a well-known authority has said, "It will be five years before the retailer has the same knowledge as the customer.

As long as we had a seller's market the retailer was not aware of his weaknesses. Consequently only a handful of the larger retail institutions attempted to train themselves and their employes.

The retailer, from the one-man store to the store employing hundreds, is entirely the master of his own destiny. He must realize that he alone can do more to create a seller's market than all other factors put together. Let us see what he must do.

1. Hire only those who can qualify; set up higher standards.

2. Have a constant, definite program for training employes in merchandising and salesmanship.

3. Study constantly advertisement writing and window trimming.

4. Adopt a full-fledged credit policy and adhere to it.

5. Increase accounts receivable turn-over.

6. Increase merchandise turnover.

7. Increase service.

8. Turn on the lights in order that he may find his shortcomings before his customers find them and that employes may intelligently study their merchandise.

The entire secret of the retailer catching up with the customer's knowledge lies in the ability of merchants to get together to study the complexities of present-day retailing and to educate their em-Edwin J. MacEwan.

How Chain Store Employes Are Treated.

The local manager of one of our three chain stores was fired from his job Saturday night (explana-tions to the contrary). Said job paid the magnificent salary of \$20 a week; and his second man the large salary of \$3 a week.

The manager, a married man and the father of three small children, was a World War veteran. (Post Rodgers, American Legion of Palmyra and Riverton, please note). He was fired with this explanation — that he was short stock-and his last stock taking was six or seven weeks ago. On top of that, they took \$2.63 from the magnificent salary of \$20 to pay for a supposed shortage in the cash register. A register that was held together by a tomato can else it wouldn't ring.

The system of all good chain stores when taking an inventory

of a man's stock and they find him short, is to make a retake within three days. This they failed to do. But it took this chain store seven weeks to find that this poor man was short a few pounds of prunes. Do you want the truth? This man was fired because they hired a new man for \$2 a week less. So you see the great big chain store saves \$5 a week in salaries; \$2 from the manager and all of the salary of the second (he was fired too). Is it about time we patronized our own independent merchants? - Riverton, N. J. New Era.

GREENE SALES CO.

SPECIAL SALES CONDUCTORS Reduction — Money-raising or Quitting Business Sales. 142 N. Mechanic St. Phone 9519 JACKSON, MICHIGAN

Sand Lime Brick

Nothing as Durable Nothing as Fireproo Makes Structure Beautiful No Painting No Cost for Repairs Fire Proof Weather Proof Warm in Winter-Cool in Summer Brick is Everlasting GRANDE BRICK CO. Grand Rapids. SAGINAW BRICK CO.

Phone 61366

Saginaw.

JOHN L. LYNCH SALES CO.

SPECIAL SALE EXPERTS

Expert Advertising

Expert Merchandising

209-210-211 Murray Bldg. Grand Rapids, Michigan

Business Wants Department

Advertisements inserted under this head for five cents a word the first insertion and four cents a word for each subsequent continuous insertion. If set in capital letters, double price. No charge less than 50 cents. Small display advertisements in this department, \$4 per inch. Payment with order is required, as amounts are too small to open accounts.

For Rent—M. N. Parris store building in Grand Rapids, 50 x 100, suitable for general merchandising. If necessary, will divide to suit. Original fixtures on hand. M. N. Parris, telephone 54024, 1201 So. Division Ave., Grand Rapids, Mich. 502

For Sale—General store in Michigan's best farming section: sugar beets, peas, beans, dairying, poultry. Address No. 504 c/o Michigan Tradesman. 504

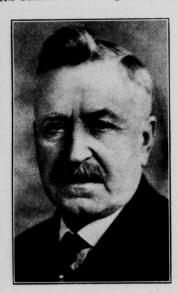
I'll pay cash for any stock of mer-chandise, none too large or too small. Write, phone, or wire. L. LEVINSOHN, Saginaw, Mich.

Lansing's Oldest Business Man Honored at Testimonial Dinner.

Members of the Lansing Chamber of Commerce, of various business and civic organizations and a number of old customers, united Monday with the North Side Commercial Club in a testimonial program for John Affeldt, oldest active business man in Lansing and oldest member of the club. There was a large turnout and the North side business district was decorated with flags for the occasion.

Mr. Affeldt, although well past his 84th milestone, opened his place of business on East Grand River avenue Monday morning as he has since 1885, and was fit as the proverbial fiddle. Mr. Affeldt has had not only an interesting business career, but is one of the few remaining veterans of the Franco-Prussian war alive in the United States to-day. Mr. Affeldt was born in Rerlo, Germany, November 8, 1847, and came of a family of shepherds.

The shepherd of the time, however, was not particularly a herder of sheep. His business was of larger scope. He



John Affeldt.

dealt in cattle and food animals, killed and prepared meat for farmers and large landowners, and also conducted not infrequently a retail meat business in some town in his province.

Mr. Affeldt's parents moved to Flatlow, Germany, when he was a small boy. In 1869 Mr. Affeldt was subject to military service and entered the army. Being able to read and write Mr. Affeldt was assigned to the telegraphic service when Germany entered war with France in 1870. He served through 1871 when the Prussians had two army corps surrounding Paris. Following the surrender of the French and the negotiations for treaties, Mr. Affeldt returned to Flatlow to follow his trade. He re-entered army service for a few months in 1876 when his country adopted a new model of small firearms.

On October 1, 1876, Mr. Affeldt was married to Miss Rosina Beuman, Mrs. Affeldt died in September, 1926. In 1881 the young couple decided to migrate to America, where a number of their relatives had preceded them. They settled in Grand Haven, where Mr. Affeldt worked in the freight

houses of the Grand Trunk Railway. Mr. Affeldt wanted to settle in Lansing, but times were not good. The old Bement shops finally offered a job here and the family moved to Lansing in 1882. For two years Mr. Affeldt worked for the Bement Co. and then entered the employ of the old Lansing Wagon Works.

For some time Mr. Affeldt had planned on entering business for himself. On November 1, 1885 an opportunity to buy the old Eckert market on East Grand River avenue, presented itself. With his brother Fred, the two opened their new place of business. First day's receipts were \$5. The firm did a wholesale and retail business at the start, Mr. Affeldt managing the wholesale and slaughtering department. In 1890 the firm bought a lot from the Hart estate and built a substantial two story building. This has since been added to and a grocery and green stuff line added. Mr. Affeldt bought his brother's interest and then formed the firm of Affeldt & Sons.

Besides busy in his own line Mr. Affeldt has served as water and light commissioner and in other capacities for the city. He bought the home on Pearl street where he still lives the first week he arrived in Lansing.

Clarence E. Holmes, superintendent of the school for the blind, and others who had known Mr. Affeldt for many years, "testified for John." James P. Edmonds, also an old friend and veteran business man of Lansing, showed a number of slides of Lansing buildings and institutions in an early day.

Additional Movements of Merchants.

Ishpeming - John E. Lindbom. prominent in the business life of Ishpeming for many years, died last Thursday at the home of his son-inlaw, Albert Bjork. He was apparently in the best of health and only a day or two previous remarked about how well he was feeling. He was seated in a chair and just about to rise when seized by a heart attack. Mr. Lindbom had many friends in Ishpeming and his death is mourned by all of them. He led a true Christian life and was a devout member of Bethel Lutheran church for fifty years, during thirty-five years of which time he served as a deacon. Mr. Lindbom was born in Filipstad, Varmland, Sweden, in 1854 and came to Ishpeming direct from there in 1878. For several years after his arrival in this city he was engaged in plastering and bricklaying in partnership with his brother, Gust Lindbom. Thirty-five years ago he started in the hardware and undertaking business and continued to be active until 1927. For a number of years prior to his retirement his son-in-law, Mr. Bjork, was associated with him as a partner. The business is now being continued by Mr. Bjork. About two years ago Mr. Lindbom and his wife left to make their home in Long Beach, Cal., but returned to the city last November after Mrs. Lindbom had been taken ill. A few weeks prior to their return they celebrated their fiftieth anniversary of their marriage.

Wyandotte—At a recent meeting of the State Board of Pharmacy, a graceful tribute was paid to John C. Cahalan, of Wyandotte, a former druggist. by granting him an ornamental life license. The license was presented by Clare F. Allan, president of the State Pharmacy Board. Mr. Cahalan, one of the early men in the retail drug trade, had been putting up prescriptions for many years, when the State legislature, in 1886, decided that druggists should be licensed. He was among the first to apply for and receive his certificate of authority. Mr. Cahalan, at the age of 12, began his apprenticeship to the business by going to work for John Bennett, who conducted a drug store at the corner of Biddle and Eureka avenues. Mr. Bennett later removed to Lansing, where he conducted a pharmacy on Washington avenue for many years. He also entered politics, serving as mayor of the city. Mr. Cahalan went out of the drug business in 1909, but still retains his interest in the pharmacist's calling. He was "up to snuff" in everything that pertained to the old-fashioned drug store, but modestly admits that he might fall down on the require ments of being a cafeteria manager and selling hardware, peanuts and cooking utensils to-day.

Bay City—The annual spring opening of Bay City merchants will be held Wednesday, March 9, according to Oscar C. Boucher, secretary of the Retail and Wholesale Merchants' Bureau of the Chamber of Commerce. The merchants also agreed to close their stores between 12 noon and 1:30 p. m., March 25, Good Friday. The same closing time was observed last year. There also was some discussion to the effect that the merchants may close Saturday nights during July and August. No definite decision was reached, however.

Wherein the Muskegon Plan Could Be Improved.

Reports recently reached the Tradesman that Muskegon independent grocers were dissatisfied with the present method of handling its welfare disbursements, because it enabled the chain stores to secure the lion's share of the business. This report appears to be greatly exaggerated, judging by the following letters from representative independent grocers:

Muskegon, March 1—I am in receipt of your letter wherein you ask whether or not the Muskegon independent merchants are satisfied with the way the city of Muskegon is handling its poor orders.

There is undoubted by come with

There is, undoubtedly, some misunderstanding of this matter. All the poor orders given out are made out to home owned stores and are completely filled by these merchants. So far as the poor orders in themselves go, there has been no dissatisfaction here on the part of the independent stores, because orders issued are made payable at the store of any independent merchant the applicant may name. Chain stores are given no consideration in this distribution.

However, there has been a great deal of discussion concerning the method in which the city dependents have been paid. A goodly number of the men now on the city list are being paid in cash. Of this money the independents get very little if any at all. People who are receiving cash from the city usually trade at the chain stores. At these stores they are free to purchase malt, olives, cigarettes and any other luxury they want, while

the independents, serving city workers under the order plan, are not allowed to sell these unnecessary items. The merchants here, in other words, are anxious to have all welfare workers paid by orders made out directly to independent merchants, believing that we thereby might also help to serve the city in aiding with its problem, besides keeping the money thus spent here in this locality. If all workers were thus paid in orders, rather than cash, there would be the possibility of our working out a list of foods they would be eligible to purchase. We have had such a list, but under the present arrangement the question of what they shall or shall not be permitted to purchase has, of necessity, been dropped.

necessity, been dropped.

I hope this letter answers your enquiry satisfactorily. I always appreciate a visit from you when you are in Muskegon.

O. Peterson.

Muskegon, March 1—In reply to your letter I will say the city is not giving any orders for groceries on chain stores—they all go to the independent merchants.

pendent merchants.

However, men working on certain jobs are paid in cash. I think a lot of that is spent in chain stores, but not all. I suppose there is some dissatisfaction on this matter, but I believe the city commission is doing its best to regulate these matters.

You know there are always men ready to find fault, no matter what is done.

M. E. Aamodt.

Everybody's Business.

In connection with the recent Fire Prevention Week, Secretary of Agriculture Arthur M. Hyde made a plea to farmers and rural dwellers to reduce the gigantic annual fire loss on farms—a loss said to total \$100,000,000 in property and 3,500 lives.

Fire Prevention Week is over. But that advice is still good—and will always be good. Every fire prevented, as Secretary Hyde pointed out, represents that much gain for the community, and a reduction in farm fire loss is equivalent to an increase in farm income.

At present, farm property losses due to fire total about a fifth of the entire National waste in property, and a third of the waste in lives. Practically all farm fires, like those in cities, are preventable. The principal causes are defective chimneys and flues, sparks on combustible roofs, lightning, careless use of matches and smoking. spontaneous ignition of farm products, careless handling and storage of gasoline and other inflammable and explosive liquids, defective wiring and improper use of electrical appliances. Almost all of these menaces may be minimized by care and thought on the part of the farmer.

Every community should organize in an effort to prevent fire. It should do this, not for one week each year only, but for fifty-two weeks. Public opinion should be used to bring home to the individual his personal responsibility for fire. Every fire damages the whole community, and costs the whole community money. It is one case where one's business is everybody's business.

You can't expect much in a world where the second man killed the third and the first Christian ruler murdered his son.

The poorer a man is the less likely he is to be called a grafter.

More Profit to YOU

by increasing turnover. When you sell goods with an established price which protects your margin of profit — then rapid turnover makes you money. In pushing

KC Baking Powder

Same price for over 40 years

25 ounces for 25¢

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

with the consistent quality and price advertising oehind it — with the price plainly shown on the label — you can increase turnover and get more profit on your baking powder investment.

Millions of Pounds Used by Our Government

Home Baker Flour

Made from the highest grade of Kansas Hard Wheat and milled with one thought in mind—Quality.

The Consumer is convinced these statements are true. This is indicated by a 300% increase last year over the previous year's sales.

Sold only by Independent Merchants.

Quality Guaranteed.

Priced low.

An asset to any business.

CO CO CO

LEE & CADY

Women asked for it, here it is...

NOW IT WILL SELL faster than ever

Now, Baker's Unsweetened Chocolate comes in an improved new form to make chocolate cookery easier. Extra-deep grooves divide this new cake into one-ounce squares that fit the recipes, and that break off easily. This means a more satisfied Baker customer — no wasteful crumbs, no guesswork, no mistakes in measurement.

Baker's Unsweetened Chocolate in this new form is going to be popular. March and April issues of leading women's magazines will tell about it. You'll have calls for it!

Baker's Chocolate is the outstanding leader. The preferred product of millions of housewives. It's made by a special process using a special blend of cocoa beans which makes it distinctive. It does things to a recipe that brings housewives back for more — constantly. Housewives have made it "the" unsweetened chocolate of the world.

Principal Products
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GENERAL FOODS
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INC.

Postum Cereal **Instant Postum** Grape-Nuts Post Toasties Post's Bran Flakes Whole Bran Diamond Crystal Salt Jell-O Log Cabin Syrup Minute Tapioca Walter Baker's Cocoa Walter Baker's Chocolate Maxwell House Coffee and Tea Franklin Baker's Coconut Certo Calumet Baking Powder La France Swans Down Cake Flour Sanka Coffee

1932, G. F. Corp.

"Ask the General Foods Salesman!"