

music

Servant and master am I: servant of those dead, and master of those living. Through my spirits immortals speak the message that makes the world weep and laugh, and wonder and worship.

I tell the story of love, the story of hate, the story that saves, and the story that damns. I am the incense upon which prayers float to Heaven. I am the smoke which palls over the field of battle, where men lie dying with me on their lips.

I am close to the marriage altar, and when the graves open I stand near by; I call the wanderer home, I rescue the soul from the depths, I open the lips of lovers, and through me the dead whisper to the living.

One I serve as I serve all; and the king I make my slave as easily as I subject his slave. I speak through the birds of the air, the insects of the field, the crash of waters on rock-ribbed shores, the sighing of the wind in the trees, and I am even heard by the soul that knows me in the clatter of wheels on city streets.

I know no brother, yet all men are my brothers; I am father of the best that is in them, and they are fathers of the best that is in me; I am of them, and they are of me. For I am the instrument of God. I am Music.





Chase & Sanborn's Dated Coffee advertising now brings out a scientific discovery that means more money to the grocer. This discovery proves that the average man or woman has a "Coffee Tolerance" of 5 cups a day . . . if the coffee is fresh. This new appeal is already developing a stronger demand than ever for Chase & Sanborn's Dated Coffee, the brand that is always fresh.

You can turn this demand into your store by giving this famous brand prominent display . . . recommending it to your customers and mentioning it in your advertising.

By so doing, you'll gain, in addition to regular profits, all the advantages of the Standard Brands merchandising plan under which Chase & Sanborn's Dated Coffee is sold. These are—frequent deliveries; small, well regulated fresh stocks; small investment; quick turn-over and speedy profits.



CHASE & SANBORN'S Dated COFFEE

Product of STANDARD BRANDS INCORPORATED

SUPPORT MICHIGAN FARMERS!

Do you want the money you spend for sugar to help the Michigan wage earner and the Michigan farmer, or do you want it to go to help foreign sugar interests?

There is only one answer for the sensible, thrifty housewife of Michigan.

Buy and Use Michigan Made Beet Sugar

Available in 5-10-25 and 100 lb. sacks. For sale at all grocers.

Farmers and Manufacturers Beet Sugar Association
Bay City, Michigan

GRAND RAPIDS PAPER BOX CO.

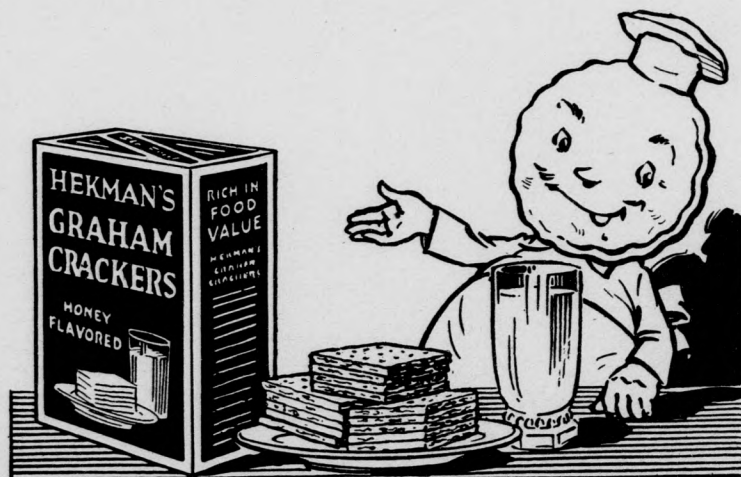
Manufacturers of SET UP and FOLDING PAPER BOXES
SPECIAL DIE CUTTING AND MOUNTING

GRAND RAPIDS, MICHIGAN

Added Sales With Hekman Grahams

HEKMAN'S delicious honey-flavored Graham Crackers are a profitable, quick-selling item every grocer should handle. They top all other brands for popularity. Even people who never knew they liked Graham Crackers, revel in the fresh, crisp goodness of HEKMAN'S.

During November, HEKMAN Grahams will be advertised state-wide in leading newspapers. Arrange now for your deliveries so you can cash in on this advertising direct to your customers.



HEKMAN BISCUIT COMPANY
GRAND RAPIDS, MICH.

MICHIGAN TRADESMAN

Fiftieth Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 14, 1932

Number 2569

MICHIGAN TRADESMAN

E. A. Stowe, Editor

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

JAMES M. GOLDING
Detroit Representative
507 Kerr Bldg.

DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

The former Leach Shoe Co. store at 7100 West Warren avenue, operated for a short time as well by the same ownership under the name of the H. and J. Shoe Co., has been taken over by Ted's Boot Shop. Theodore Gutowski, who was manager of this store under the Leach operation, has bought out the location.

Sam Lyon has bought the A. Rafal Shoe store, at 6844 West Warren avenue, from Abraham Rafalowitz, former proprietor, and will conduct it under his own name. Lyon was formerly in the shoe business in the East.

Joseph Kushner, conducting a shoe store at 10523 Mack avenue on the East side, has sold out his business to Joseph Berman. Berman, who is a newcomer to the field as an independent store proprietor, will continue to conduct business under the old name of C. Kushner.

Detroit-Checker Shoe Stores, conducted on the West side at 4713 Michigan avenue, has been incorporated under Michigan law with a capitalization of \$5,000. Harry W. Gilberg and Sidney Gilberg, his son, are the owners of the enterprise. Sidney Gilberg is well known to the trade as the Detroit representative of H. C. Godman Company.

The automobile industry last week sprang from its dormancy into a new and vigorous life. With the National Automobile Show in New York less than a month away, a wave of productive activity has swept over every unit of the industry. Smoke pouring from factory chimneys and men marching through plant doors give the industry new heart. There is a better optimism than at the beginning of 1932.

Evidence of a buying demand in the latter half of this month is rushing new models through a number of plants in a last-minute change of factory policy in some instances. Even some car manufacturers who have not formally announced introduction dates

are stocking dealers with 1933 models in order to be ready for any advance demand that may show itself.

Chevrolet has fixed its formal announcement date as Dec. 17. Within the next six days the company will have completed the task of stocking 10,000 dealers with the new models. Details remain closely guarded, but it is known that Chevrolet is going to follow the General Motors Corporation policy of longer wheelbase and a number of new, miscellaneous features of unusual merit.

The 12,000 attendance at the joint show of the National Standard Parts and Motor and Equipment Manufacturers' Association, as compared with a mark of 8,400 last year, is interpreted as a sign of improved outlook in Detroit.

Cadillac's determination to give its sixteen cylinder car a new degree of distinctiveness has attracted wide interest. The company's plan is to limit production to 400 sixteen cylinder units in 1933, each to be built to order and infused with as much individuality as possible. The serial numbers will begin at "1" and run through to "400," and a plate engraved with the buyer's name will be built into the car. The project looks toward the development of a new pride of ownership among buyers able to pay for exclusive automotive creations.

Consistent with the National Automobile Chamber of Commerce recommendation for concentration upon a smaller array of models, the manufacturer of a popular line of sixes and eights in the low-medium price field is reported ready to abandon the former.

The "Buy American Goods" movement has received a healthy and vigorous send-off in Detroit by the American Legion. The plan as sponsored by the Legion, if carried out by posts Nationally as energetic as the case in Detroit, promises to swell into proportions that should lend encouragement to producers of American products. Last week a veritable parade of "sandwich" men composed of jobless ex-service men, covered the down-town loop district, carrying banners with varied slogans referring to the buy American goods movement. "Buying American made goods will return American prosperity," and "Buy American made goods and help me get a job again," are among the dozens of inscriptions printed on the banners. The campaign is patterned after a similar movement carried on in England with some success by the unemployed of that country. The plan was proposed at the annual convention of post officers of the Michigan division of the American Legion held in Seginaw on Dec. 3.

Mrs. Margaret Nelson, accused of passing a number of worthless checks on local merchants, pleaded guilty to the specific charge of passing a bad

check for \$18 on Stanton Boggs, furniture dealer at 3534 McGraw avenue. She is held in \$1,000 bond to await sentence.

The Brandau Shoe Co., one of the oldest wholesale firms in Detroit, has reorganized under the style of the American Cash Shoe Co., at the same location, 248 West Jefferson. O. J. Friewald, who heads the new firm pointed out some of the reasons for the new policy, stating that going on a cash basis places the company in a position to meet all competition and to be able to sell their goods at lower prices than is possible under the charge system. Reduced overhead and elimination of book losses will contribute largely to this end, Mr. Friewald said.

Store hold-ups during the last few days have increased greatly, with but few cases of violence reported. The exception was the robbery of Morris Netzorg, who conducts a general dry goods store at 2166 Grand avenue. Mr. Netzorg was beaten and seriously injured, possibly critically, by two men who were seen to leave a few seconds before he was found in the rear of the store. Mr. Netzorg is well known to many in all parts of the state and has been engaged in the dry goods business for many years. He is 74 years old.

The Detroit Mill Outlet Co., 134 Jefferson, West, wholesale men's furnishing goods, was included in the forage for merchandise by robbers Sunday night. Ignoring doors and windows which were wired with burglar alarms, they drilled through the walls and carried away 2,400 shirts, 3,600 pairs of trousers, 216 pairs of overalls, 125 suits of underwear, 125 jackets, 1,200 pairs of stockings and 1,450 ties all valued at \$7,000. The Detroit Mill Outlet Co. is one of the wholesale firms which has opened in Detroit during the past two years.

Entrance of the Manufacturer Into Distribution.

Manufacturers are loath to enter the retailing field. In metropolitan centers direct factory representation has been quite common, but usually could be traced to the need of controlling the territory. When retailing has been tried it left no mark of having been successful. Now in many communities direct retailing must be practiced or the territory left without representation.

It is no secret that selling automobiles has been unprofitable, and particularly so under present economic conditions. Mortality among dealers reflects this so strongly that the fact cannot be dodged. For years, the dealer organizations have been subsidizing the producer and the consumer and this leaves distribution minus the necessary capital to carry on.

The answer to the present dilemma is not obvious, but entrance of the

manufacturer into distribution seems to be the step decided upon, whether wise or unwise. Matters are coming to a head quickly, hence it is sales and not production which will predominate in news value in 1933.

"Parasite Banks".

In a period of formidable consideration of ponderous problems—war debts, individual debts, unbalanced budgets, beer or no beer—comes the stentorian voice of the chairman of the Reconstruction Finance Corporation to demand why a great many banks in this country are not functioning in a period of positive necessity. "Permit me to say," says this authority, "that a bank has a dual function. One is to be a depository for the surplus funds of the community it serves; the other, to loan the money out where it can do good to the community. Now, my hearers, and I measure my words, the bank that is 75 per cent. liquid or more and refuses to make loans when proper security is offered, under present circumstances, is a parasite in the community and deserves the condemnation of every thinking man and woman. This is no time for financial institutions to refuse to loan their monies, when reasonably secured. The money in their vaults was earned by the people and belongs to them. It is the very life-blood of commerce. What right have they to refuse to loan it back to the people who may need it to employ men needing work to keep their wives and children from starvation and freezing?"

These are brave, forthright words but society in general is disinclined to view commercial banking as having a social function. We might say that it has failed to remember that that is what it was supposed to possess in the older days when Government machinery was invoked to fortify the banking structure. We might insist now that if it has no social obligation—if it is strictly a competitive business institution—then society must proceed to create a banking system that is social, otherwise we will continue to flounder in a quagmire of poverty in the midst of plenty. Banking accommodations which are available only when we are on a prosperity basis are of no particular constructive benefit to society.—Financial Review.

A woman may not deplore the death of her first husband after she marries, but her second husband often does.



Lines of Interest To Grand Rapids Council.

Senior Counselor B. C. Saxton and Secretary H. R. Bradfield were agreeably surprised Wednesday, Dec. 7, when Supreme Treasurer H. J. Percy, of Columbus, dropped in for a short business call. Mr. Percy expressed disappointment in not being able to meet with more of the membership while here. He paid our secretary a very high compliment on his efficiency and said that his rating in headquarters was very high. We regret very much that Mr. Percy had to make his stay so short, because he is one of the most loyal U. C. T.'s that has the privilege of wearing the emblem of the Order.

Harry Nash: "Bob, what was the tax at the garbage men's ball?"

Bob Groom: "How should I know, how much?"

Harry Nash: "Ten scents a dance."

Gilbert Ohlman was in Detroit Saturday in the interest of the Vandenberg Cigar Co. His company has purchased a new Dodge panel truck and Gil visited the factory to make the selection. We will gamble that he selected one that has been equipped with burglar proof locks, so that he can park it without the loss of merchandise. Another U. C. T. member has made it possible for seventy-one men to have work for one day.

Mrs. A. Bosman has recovered from her illness and Abe says he has to keep a weather eye out once more.

Secretary Bradfield has received a letter from A. E. Atwood, who is sojourning at Glendale, California. Mrs. Atwood is with him and they send their best wishes to all their friends. We have not learned whether they are contemplating Hollywood before returning, but we wouldn't be surprised but what they were warning some of those \$4.50 seats at the California-Notre Dame football game.

Mr. and Mrs. Dollar and daughter arrived at a fashionable dinner and the butler was instructed to announce them. The menial, in his usual serious mien, advanced to the reception room and loudly announced, "three bucks."

The depression may have some of us down with its boot heel on our neck, but some of our good Democratic friends are waxing fat while the rest of us are sobbing.

A. Bosman, representative for the Putnam Candy Co., has just landed a nice check for securing the most new customers. Not only will the check help fill out the corners of the Bosman coffer, but it is a memento of what hard work will do. The Putnam Candy Co. is not accepting any more large orders for Christmas delivery, because they are just about sold up to capacity. This is a heartening condition and sounds like olden times. We hope the recipients of the products of this popular company will enjoy them as we enjoy

hearing of the wonderful volume of business they have received.

America's chewing gum bill in the last year was \$90,000,000, exclusive of the cost of gasoline necessary to remove it from the trousers.

Martin Vermaire and wife entertained a group of friends at their home Saturday evening. This group meets every second Saturday in the month and a potluck supper is served. Those present were: Mr. and Mrs. Sam Hultden; Mr. and Mrs. Harold Cam; Mr. and Mrs. Bert Vanden Kelen; Glen Brodrick, and Mr. and Mrs. Martin Vermaire.

Optimism is the ability to speak of "my car" in the face of a chattel mortgage, six payments still to be made, a bill at the garage and state license-tag time just around the corner.

The pot-luck luncheon held by the Ladies Auxiliary at the home of Mrs. Martin Vermaire Tuesday, Dec. 6, was well attended and a very enjoyable afternoon was spent at bridge. Mrs. Ohlman secured first prize, Mrs. Hallgren second prize and Mrs. Vander Kelen captured the booby favor. Many of the ladies were unable to attend, due to sickness. Over three dollars were secured for the Widows and Orphans fund. Announcement of another party will appear in these columns later.

Men and women can get along nicely as life partners if they can avoid being bridge partners.

Allen F. Rockwell and H. H. Godfrey and their good wives attended the twenty-ninth annual convention and ball of the Michigan Farm Equipment Association, which was held last week at the Olds Hotel in Lansing. This is an annual affair to which our good brothers look forward and we have learned that there was nary a blank on their dance programs.

About the easiest way to get training in the latest dance motions is to turn over a bee hive.

With the railroads being threatened the same fate as the Dodo bird, they are entitled to some little attention while with us. Quips have flown thick and fast from the axe of the wag, but the old railroads have kept on trying to make a living, despite fearful odds. As they patiently pay their taxes and chalk up losses on their ledgers, we continue on our motor way. Let us pause long enough to place a soothing hand upon the back of our own Pere Marquette, which has carried thousands of our travelers while making their territories in the good old days.

The daughter of E. C. Scholl, superintendent of the A. B. Morse Co., of St. Joseph, had an experience last week which is only a reminder that perhaps we have never appreciated the railroads and their service. Miss Scholl was returning from a shopping trip to Chicago with a goodly number of bundles. When the brakeman called St. Joseph, Miss Scholl gathered up her bundles and alighted. Several hours after her arrival home, she received a telephone call asking her if she would meet the 7:30 South-bound Pere Marquette passenger train and identify a hand bag which they believed to be her property. Up to this time she had not missed

the purse, which she had evidently left lying in the seat when she left the train. The purse contained money and valuables which the lady was pleased to recover. Upon making enquiry as to the method the railroad officials used in tracing the owner, they found that when the train arrived in Grand Rapids the crew turned in the purse with partial identification and that telephone calls had further, aided in tracing the owner. The conductor stated it was all in their days work to give the best service possible to their patrons.

If this little sketch will induce some of you readers to favor the railroad in question whenever possible, I will have done a good turn to a common carrier which always gave me a square deal.

Wonder what the man who names Pullman cars calls his children?

Tom Fishleigh and family are making preparations to spend the holidays in the Windy city. Tom says it isn't the cost of the trip which enters into the intended vacation, but just how many relatives he can dig up who reside in Chicago. Every relative means eats and eats will tempt anyone away from his domicile during these times. Tom stated he was sorry he had but a single life to give to pleasure because he could not enjoy the festivities in Chicago and be in attendance at the big New Year's eve party at the same time. After analyzing Tom's story we have come to the conclusion that the trip is primarily for the purpose of exhibiting a new chapeau to the populace of the second city. If you remember, Tom lost a perfectly good dip at a dance not long ago and, as it failed to return to its owner, it had to be replaced with the latest in headgear. No doubt there will be some effort on Tom's part to retain possession of the bennie while visiting with relatives and friends in the aforementioned city.

Why doesn't Chicago come right out in the open and admit it's a refuge for the protection of wild life?

That reminds us. We often wonder what ever became of Jim Golding. Good old Jim. He was a great guy while a resident of our fair city, but after drifting to the series of villages located on the Detroit river we have heard less and less of him. We really felt Jim was too good a chap to be thrown into that terrific maelstrom which seethes with teeming thousands. We felt that his quiet, unassuming mien would carry him farther had he stayed in the quiet old town, but Jim, with all the aplomb of a headstrong youth, packed his turkey and hied for the border city and now we never hear from him. A good man swallowed up in a great city of activity and wickedness. Are yuh hearin' muh, Jim?

It is now permissible in Detroit to say that the neighbors live within gunshot of each other.

Some of our good brothers who have suffered the privations of pioneers in their many years of travel and who have earned a much merited rest from the rumbling and grumbling of modern business have now been overtaken with another pest, which they must endure until such time there is a law against having to listen to all the noise in the world coming from a cabinet.

This pest, which has sprung from science, is the hotel radio. We believe anything is useful and enjoyable until it becomes a nuisance and then it should be declared a pest. There is not a traveler who does not enjoy soft, sweet music after a hard day in the whirl of business, but there are few who do enjoy a noisy, blating, static spewing radio placed in a hotel where everyone in the building must suffer its existence. Soft, low, sweet music soothes and heals the weary soul, but blatant, discordant sounds rouses the animal instinct in a man and he goes off at a tangent which is dangerous to his surroundings.

We believe if hotels would use a little discretion as to the location and control of radios in their building that it would be far more pleasant for the guests. It is hard for the boys to make out reports, write letters or converse with their brothers if the writing room or lobby is filled with screeches, howls and loud talking air advertisers. The hotel is the home of the traveler when out on the territory and he is highly pleased when he finds a hotel which has a quiet homelike atmosphere but he will do plenty of selling against one that seems to ignore his comfort.

This is just a tip to hotels to be taken for what it is worth. Sweet, soft music may make a host of pleased guests while the opposite may add to a competitors register. A scientist claims the air is full of rubbish but that isn't any reason the traveling man has to listen to it.

Perhaps it's just as well from a humanitarian standpoint that no device has been invented whereby radio talent can hear its own voice through a receiving set.

Don't forget to get your tickets for the big New Year's eve party. Everyone is going to be there. Word has been received by chairman Bentley that the long-expected Dame Prosperity will be there and that she is desirous of meeting the council as a whole. We have not learned who will play the role.

What appeared to the scribe as a wild sea saga as told by Gil Moore, proved to be a commercial interest story happening within our own commonwealth.

South Haven to most of the Wolverines is just a small town located on the East coast of Lake Michigan. A careful survey of lake ports and the cargoes landed proved her to be a sea port. We have followed the news of the deep sea waterway with interest and perhaps thought little of the effect it might have on our own destiny, yet, without the vast expenditure of millions to accomplish this vast proposal, we are brought face to face with the reality of the thing. Tang of the salt seas is being wafted to our very own nostrils.

South Haven is the closest port of call to the vast paper industry of South central Michigan. These huge factories devour thousands upon thousands of cords of pulpwood. Pulpwood is a vast industry in the Scandinavian countries and they must have a market for their product. They have taken advantage of our markets and are ship-

ping vast quantities to our country and a great amount of this wood is landed from ocean going vessels at South Haven. There has been as many as eleven ocean steamers docked at the piers at one time. This activity uses nearly 350 men, a great many trucks and large storage sheds. It is well that many men are employed but it is not a good thing for us, generally speaking. Michigan can furnish pulpwood and should be given the preference. We should buy American for America.

Brother Moore stated he always had a desire to see an ocean, but that he had been denied that privilege. However, he boarded one of the ocean freighters while docked there and then let his imagination run wild. We thought he had a peculiar roll to his walk when we met him recently.

Mrs. A. T. Heinzelman was removed last Wednesday to Butterworth hospital for a very serious operation. Mr. Heinzelman reports that she is getting along as well as could be expected. The Council joins in wishing her a very speedy and permanent recovery.

The average life of a paper doll is nine months and the Government, we understand, is experimenting in an effort to make it more durable. Perhaps eventually they'll make one that will last from one Saturday to the next.

Mr. and Mrs. Harry Nash have returned from their trip to Pennsylvania. They say they are very well satisfied with Michigan after seeing some of the other sections of the country. Harry says we are pestered with liquor bootleggers here and the Quakers are bothered with the coal boot-legger, so he doesn't see where one place is any better off than the others. We are glad the Nashes are sold on the old home town.

Lest we forget the activities of the Michigan Committee of the National Committee of Engineers for trade recovery.

These boys are doing a great amount of good and are looking to every individual to help in their work of influencing public officials in recommending public works for the relief of unemployment. Many of our important cities in the state should have sewage disposal plants, etc. Now is the time, when labor and material costs are down, for them to do this work which they will be forced to do later. The money they are now spending for dole could be used to promote self liquidizing projects and thus save money for the municipalities and bolster up the self respect of labor.

It is a splendid movement and we should all get behind it with all our energy. If you want detailed information of this movement, call Gerald J. Wagner, chairman of Michigan zone three. His office is 319 Home State bank building and his telephone is 69484.

Messrs. Ghysels, Holman, DeHaan, Colgrove and radio held a food show in Allegan at the store of S. Wise & Co., Saturday afternoon and evening. The boys are doing a nice business and are doing the merchant a good turn by helping him merchandise his stock.

Twenty-five baskets of groceries were given away.

You can get along at Christmas time without holly, but you must have the berries.

L. R. White, for many years office manager for Cutler-Dickenson Co., of Adrian, passed on to his reward last week after an illness of more than a year. A sincere and genial greeting to many salesmen who called on him will be greatly missed as he enjoyed a wide and favorable acquaintance among traveling representatives of this state.

The Salesmen's Club met Saturday noon in the Elks Club and were entertained by a speech from Robert J. Wilson, of the law firm of Norcross, Warner & Judd, located in the Michigan Trust building. Mr. Wilson spoke on the Refinancing Corporation. He defined its activities and pointed out the good it was doing. The Club declared a recess for three weeks. The recess was called on account of the holiday activities. Announcement of the next meeting will appear in these columns later.

Don't forget the big "Blow Out" to be held at the Browning hotel New Year's eve for United Commercial Travelers and their friends. Get your tickets at an early date and be set for a grand and glorious time. Telephone Raymond W. Bentley for further information.

When On Your Way, See Onaway.

Onaway, Dec. 13—Forty-nine years old and still going strong. The Tradesman was born five months before I arrived in Michigan, being the spring of 1884. I rode for miles and miles through dense forests of virgin pine, white and Norway and fished for grayling on Pine River, at that time called "Away up North." Grand River, Flat River, Muskegon, and in fact all the rivers at that time, were navigable for lumbering, and log-driving was the order of the day. Hardwood logs had little value.

It is none too early to prepare for Mr. Stowe's fiftieth edition of the

Tradesman. Let's make it a whopper. With the material already assembled by Mr. Stowe and the additional matter he will secure during the next twelve months he will be able to present a very valuable volume—a living monument to a living man and a book without an equal anywhere.

My shelves contain copies of the Tradesman for many years back, properly filed and indexed for ready reference and are referred to quite frequently.

"Church Union." How many times have I said that very thing. Why commercialize religion? That is about what it amounts to with all the different denominations and still being added to; is it not creed and certain imaginary beliefs instead of true Christianity? Eight churches in our little city of 1,500 inhabitants—too many. They are not self-supporting and if obliged to pay taxes on the investment could not possibly exist. But what a glorious big union they would make; no rivalry, no jealousy and all worship the same God in the same way and call it good. Would not the Savior be just as well pleased? The next thing we know these different denominations will be demanding separate cemeteries.

Carloads of Christmas trees and the slaughter continues—a useless and expensive waste; an expensive and almost a criminal waste and even more so during such times as people are complaining of at present. Supposing a little sacrifice was practiced at this time. Use a substitute for a Christmas tree; try it this year anyway and put the same amount of money into legitimate channels where it would be appreciated and do the most good. Don't you believe it would make a merrier Christmas all around? How about that word "economy"? It may as well be eliminated from the dictionary.

Squire Signal.

Exceptional Achievement.

Ludington, Dec. 11—I heartily congratulate you upon the forty-ninth anniversary edition of the Michigan Tradesman—a record never before achieved by any trade paper publisher. Comparing it with other trade journals in various lines, I believe it is the liveliest and best edited paper in its class in the world. I wish you a Merry Christmas and a Happy New Year.

Louie E. Courtot.

A month long "two cent sale" on blanket laundering was staged by a New Jersey laundry recently. One double wool covering was done for \$1; two for \$1.02. One single cotton was laundered for 30 cents; two for 32.

Charity that begins at home is offered out when anyone calls.



KVP DELICATESSEN PAPER

THAT final "slap" of a KVP Delicatessen Sheet—dainty, white and appetizing—is often the touch of service that goes far to build a steady trade. Housewives know that the food, itself, is protected and the package can be carried without danger of seepage.

KVP Delicatessen Paper is an all-round utility product; air-proof, moisture-proof, odorless and grease-resistant.

It comes in rolls, boxes and neat wall cartons. Let us send you working sheets and information on other KVP Papers which will increase your profits through increased trade.

Kalamazoo Vegetable Parchment Co.
Kalamazoo, Michigan

Place Your Order NOW
for The NEW LARGE CAKE of
Fresh Compressed

RED STAR YEAST

Grown From Grain

Increases Your Sales and Profits



Price 20c a DOZEN, DELIVERED

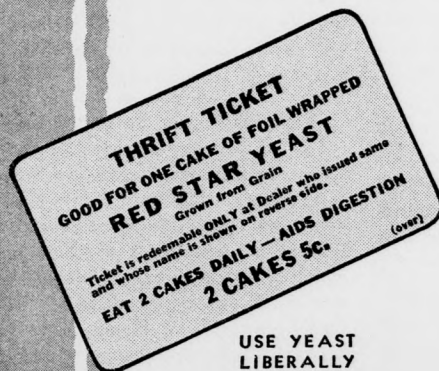
Selling at 2 Cakes 5c you realize
50% PROFIT on Cost

Ask, or Write, About the New Thrift Ticket Plan
It will build Good Will for you—It brings Customers back to your Store and helps to convert transient Trade into regular Buyers.

RED STAR YEAST and PRODUCTS CO.

Main Office, MILWAUKEE, WISCONSIN

Strictly Independent—Since 1882



USE YEAST
LIBERALLY

MOVEMENTS OF MERCHANTS.

Foster City—S. J. Peterson & Co., dealer in general merchandise, has decreased its capital stock from \$45,000 to \$10,000.

Cadillac—Clarence Larson has sold his cafe, South Mitchell street, to Clem and Franklin Howe, who have taken possession.

Dearborn—The General Hardware Co., 21903 East Michigan avenue, has been incorporated with a capital stock of \$3,000, all subscribed and paid in.

Detroit—The Rich Tool Co., 9771 French road, has been incorporated with a capital stock of 100 shares at \$10 a share, \$1,000 being subscribed and paid in.

Kalamazoo — Building Materials, Inc., 230 East Kalamazoo avenue, has been incorporated with a capital stock of \$100,000, \$40,000 of which has been subscribed and paid in.

Detroit—The Northwest Chemical Co., Inc., 10398 American avenue, has been incorporated with a capital stock of \$10,000, \$3,000 of which has been subscribed and paid in.

Detroit—The National Corn Beef Co., 1420 Farnsworth avenue, wholesale and retail meats, has been incorporated with a capital stock of \$2,000, all subscribed and paid in.

Lansing—Paul Seibert, local pharmacist, has purchased the J. F. Beckett pharmacy at Washington and Grand River avenues, North Lansing, taking immediate possession.

Detroit—William E. Lore, Inc., 515 Central Detroit Warehouse, has been incorporated to deal in groceries and specialties with a capital stock of \$1,000, all subscribed and paid in.

Grand Rapids—The Bowne Cadillac Co., auto sales and service, has been incorporated with a capital stock of \$125,000, \$100,000 of which has been subscribed and \$16,000 paid in.

Detroit — The Liberty Co., Inc., 12511 Woodrow Wilson avenue, has been incorporated to deal in groceries at wholesale with a capital stock of \$3,000, all subscribed and paid in.

Detroit—The Economy Millwork & Lumber Co., 6428 Epworth boulevard, has been incorporated with a capital stock of 2,500 shares no par value, \$1,000 being subscribed and paid in.

Detroit — The Purity Dairy, Inc., 6102 Seneca street, has been incorporated to deal in milk and dairy products, with a capital stock of \$50,000, \$10,000 being subscribed and \$8,000 paid in.

Grand Rapids—The Globe Clothing Co., Inc., 302 Bridge street, N. W., has merged its business into a stock company under the same style with a capitalization of \$5,000, \$2,600 of which has been subscribed and paid in.

Mt. Pleasant—The Earl D. Burt Co., 114 Court street, has been organized to sell and service power vehicles, tractors and farm implements, with a capital stock of \$10,000, \$2,200 of which has been subscribed and paid in.

Kalamazoo—Willard A. Cackler and Ralph A. Monk have formed a co-partnership and engaged in the grocery business in Parchment, under the style of the C. & M. Grocery. Both men are experienced in the business.

Dowagiac—The Dowagiac Farmers Co-operative Association, Inc., 311 South Front street, has merged its business into a stock company under the same style with a capital stock of \$45,000 common and \$5,000 preferred.

Detroit—Alex Kunin, 8419 Hamilton avenue, has merged his delicatessen, wholesale pickles and spices business into a stock company under the style of Kunin's Delicatessen, Inc., with a capital stock of \$1,000, all subscribed and paid in.

Detroit — The Standard Michigan Sugar Co., 2432 Market street, has been organized to distribute "Argo Sugar" in Michigan for the Corn Products Refining Co., with a capital stock of 1,000 shares at \$5 a share, \$5,000 being subscribed and paid in.

Eaton Rapids — The semi-annual dividend of 10 per cent. was paid Nov. 30, to stockholders of record, by the Davidsohn Woolen Mills. Not once since the company was established in 1921 has it failed to pay a dividend of 10 per cent. yearly, nor has it ceased operation for a single day because of the depression. At the present time the factory is being operated on a twenty-four hour schedule and prospects for the future are said to be bright. The company manufactures woolen and merino yarns exclusively, for which it finds a steady demand. Hon. John B. Davidson, head of the factory, was defeated for a second term as senator from the Eaton, Clinton and Shiawassee senatorial district in the democratic landslide of Nov. 8. Since the sound of that battle died away, citizens of Eaton Rapids have prevailed upon him to become a candidate for mayor of that city. As 924 votes were cast for him as senator in Eaton Rapids, the largest vote ever given a citizen of that city, it is believed his nomination is tantamount to election, although he will have opposition at the polls.

Manufacturing Matters.

Detroit—The Boldt Cigar Manufacturing Co., 3430 Michigan avenue, has decreased its capital stock from \$15,000 to \$4,000.

Hillsdale—The Hillsdale Manufacturing Co., manufacturer of boys' pants and jackets, has increased its capital stock from \$345,000 to \$360,000.

Detroit—The Plymouth Radio Co., Inc., 7405 Grand River avenue, has been incorporated to manufacture and sell radios, with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The Huron Products Co., 3323 Conger avenue, has been organized to manufacture and sell foods, with a capital stock of \$50,000, \$1,500 of which has been subscribed and paid in.

Detroit — Bilz-Em Toys, Inc., 2690 West Grand boulevard, has been incorporated to manufacture and sell toys with a capital stock of 1,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Detroit — Freez-No-More Laboratories, Inc., manufacturer of anti-freeze solution, etc., has been incorporated with a capital stock of 100 shares at \$100 a share, \$10,000 being subscribed and paid in.

Detroit — True Alloys, Inc., 1820 Clay avenue, has been organized to manufacture and sell non-ferrous alloys, etc., with a capital stock of \$20,000, \$13,100 of which has been subscribed and \$8,000 paid in.

Detroit—Safety Products, Inc., 247 McDougall street, has been organized to manufacture pressure stoves, with a capital stock of \$10,000 preferred and 500 shares at \$1 a share, \$10,500 being subscribed and \$1,000 paid in.

Further Drop in Food Prices.

A further drop of 2.2 per cent. in food prices occurred last month, according to the monthly index of wholesale grocery quotations prepared by Dr. Lewis H. Haney for the National Wholesale Grocers' Association. Although a decline in prices is a normal development for November, the drop last month was much sharper than usual, and carried the index from the October level of 68.3 to 66.8. Items which averaged higher in price last month were sugar, tea, peas (standard), peaches, red and pink salmon, lard, cornmeal and oats. Lower averages were shown by cheese, macaroni, codfish, corn syrup, raisins, beans Maryland corn, tomatoes, flour and Alaska peas.

Blanket Prices Hold Firm.

Despite the fact that the guarantee on wool blanket prices ended on Dec. 1, quotations are holding firmly and the market's strength leads buyers to believe that there will not be substantial changes in the 1933 lines, when they open after the first of the year. Few stock goods are available apparently, and consequently there has been no unloading by mills. Very little interest has been shown in new lines and mills have given no indication of prices, but it is expected that possibly the advances put into effect since the opening in February will be wiped out and the new lines will be priced at the levels prevailing the early part of this year.

Stationery Sales Goods Featured.

Sales merchandise which can be retailed in 19, 29 and 39 cent ranges is being assembled this week by stationery manufacturers. The assortments put on display are intended for the inspection of buyers due immediately after the holidays to purchase goods for coming promotions. Writing paper lines for the regular Spring trade are being prepared at this time, but color and style choices are being closely guarded by individual manufacturers. The trade is in agreement that demand for regular goods will be confined to the 50 cent and \$1 retail ranges, and the new merchandise is designed with those price levels in mind.

Fair Buying of Spring Dresses.

Fair showroom activity has developed in the buying of early Spring lines of dresses during the past week. The better grade lines draw more attention. Buyers' acceptance of the new models which feature novelty fabrics is described as assured, although a substantial number of buyers have yet to view the initial offerings. Indications are said to point to active volume purchasing of the lower-price lines after the turn of the year. The weeks of

Jan. 9 and 16 are expected to see a heavy concentration of popular price dress buyers.

Await Spurt in Gift Buying.

The expectation that the next ten days will see a heavy increase in purchasing of Christmas gifts is buoying up the hopes of retailers that results for the month will be much better than the volume achieved thus far. Actually some departments which ordinarily do not make a good showing this month are having a smaller decline than those featuring gift items. In one store, for example, the millinery and corset departments are only 10 per cent. behind, as compared with about 25 per cent. in the departments offering holiday goods. The sale of occasional furniture pieces also stands out favorably.

Fall Underwear Prices To Be Same.

Prices on the 1933 lines of heavy-weight ribbed underwear will not be any higher than those prevailing as the current season draws to a close, with the possibility that downward revisions may be put into effect. The new ranges will be opened about the last week in January, according to present plans, and possibly slightly later, unless an upward movement in cotton develops to spur forward buying. Mills plan to improve the cheapest range of union suits, which have apparently not been entirely satisfactory to distributors and stores during the present season.

Poncho Blouse For Bathing Suit.

The poncho blouse has been adopted for use with women's knit bathing suits in a line just opened by one of the leading manufacturers. Another novelty in this line is an adjustable strap which is brought forward at the waistline as a belt. Very few skirts are shown. A wide variety of new knitted fabrics are included, but the materials are not as heavy as last year. A beach dress to replace pajamas is offered. The dress has one button in the front, with a wrap-around skirt and sort of a jumper top with a tie-cape collar.

Glassware Demand Slows Down.

The demand for pressed and blown glass tableware and specialties is starting to slow up with the approach of the holiday season. This is customary, and it is expected that the holiday lay-off will be observed more generally than was the situation prior to 1930. It is anticipated by some that replenishment orders after Christmas will be comparatively large and factory production will increase after Jan. 1. Likelihood of early action on legalized beer sales is interesting the bottle and container industry. It is reported that quite a few large contracts for beer bottles have been placed.

Four New Readers of the Tradesman.

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

W. K. Booth, Jackson.
Lee & Cady, Flint.
E. J. Meyer, Detroit.
P. J. Behan, Portland.

Keeping up a front isn't mere vanity. The world is glad to help you so long as you don't seem to need it.

Essential Features of the Grocery Staples.

Sugar—Local jobbers hold cane granulated at 4.65c and beet granulated at 4.55c.

Tea—The primary markets during the week have shown considerable fluctuations both up and down, but in this country prices are about steady without any material change. Demand is rather moderate. Figures covering imports of Formosa teas into this country for the current year have increased about 1,000,000 pounds over the year before, due mainly to lower exchange, which made this tea more appealing to buyers. Prices for Formosa tea this year have been the lowest on record. The consumptive demand for tea is about as usual.

Coffee—So far as future Rio and Santos, green and in a large way, is concerned, the week started with fractional declines. Later in the week, however, futures advanced about 1/4c per pound, due to news from Brazil that the export tax was not to be changed. Actual Rio and Santos is perhaps a small fraction lower for the week, but as futures advanced, the feeling in spot coffees became a little firmer, especially on Santos. Mild coffees are about unchanged. The jobbing market on roasted coffee, speaking generally, is about steady. There is nothing in what happened during the week to change the fact that the undertone on Rio and Santos is heavy. Consumptive demand for coffee is fair.

Canned Fruits—The Florida grapefruit canning season is just about ready to get under way now and producers have nothing to guide them as far as future business on the books is concerned. More definite information regarding the pack, as well as the firmness of prices will have to be forthcoming. There is one thing certain, however, and that is that distributors' stocks at a low ebb and new buying cannot be delayed long after the first of the year.

Canned Vegetables—Prices hold steady this week in the face of interesting trading. Although there was a short pack of pumpkin and squash, as well as other holiday items, the supply will now be adequate for trade requirements, it seems apparent, but at least there will be very little goods carried over worth worrying about. While the Southern tomato market is still about the same, it appears that No. 10s are working into relatively short supply and are showing a stiffer price tendency. Probably what keeps the market from doing so is the fact that all distributors do not appreciate the position of gallons, else they would be more concerned about getting stocks. Peas and corn are unchanged. Tomato juice has been a good seller, with packs moving out consistently in a replacement way. This comparatively new item has enjoyed a well sustained and even increasing consumer preference, backed up by health propaganda on the one hand and improved quality on the other.

Canned Fish—Salmon is not doing much, but fancy grades are in light supply and will undoubtedly be short. The pack of canned shrimp showed another decline in November accord-

ing to the statistics of the shrimp section of the National Cannery Association. Production totaled 61,827 cases, as compared to 68,662 cases in November last year. Production since August 1 totaled 446,155 cases, as against 557,069 cases during the same period last year.

Dried Fruits—The dried fruit market continues rather slow this week, with a lack of consumer interest appearing to be at the bottom of the trouble. There has been a narrow market for dried fruits, affecting not only the staples, but even holiday lines. How much this latter is merely a holding off until last minute covering remains to be seen. Jobbers and distributors have had much experience with final scrambles for goods and this year promises to be no exception. The spot prices are right now to attract consumer to dried fruits. Such prices would not be possible on the basis of the present Coast market, but are largely due to the fact that goods are coming in on contract at the low prices which prevailed early in the fall. The question is, if dried fruits do not move at present levels how are they going to move at higher levels later on? Small lot orders are still being received from the local and interior trades, but at the prices now existing and the manner of trading the difficulty of profitable trading is apparent. In the meantime prunes and Thompson raisins are being well maintained on the Coast and first hands seem content to await a better turn in the market after the first of the year. Apricots, too, are steady and well controlled.

Beans and Peas—The tone of the dried bean market is very weak and unsatisfactory with a poor demand. Practically all grades are either fractionally lower than the week before, or very weak and easy. Dried peas neglected without very much change for the week.

Nuts—The market continues to drag along, with most lines slow, although there has been a good sale of pecans from first hands, as the supply has been scarce, particularly so in some popular grades. The paper shell crop is very short, so much so that most sellers have little difficulty in finding a market. As for Brazils, walnuts and almonds, there has been only a routine movement. The shelled nut market likewise is inactive.

Olive Oil—Little change marks the olive situation. Locally there are sufficient supplies to handle the restricted needs of consumers. Steady prices are being paid, large size queens offering at \$1.40. Advices from Spain indicates a very short crop of new queens. There is a fair Manizales crop. Thus shipment prices ruled firm. This has not been reflected on the spot because of the lack of replacement demand.

Olive Oil—The olive oil market continued to show an easy trend in Italy last week while the Spanish market was quiet and unchanged. With the new crop ready soon, the chances of a pick up soon are negligible. Trading here is showing a fair volume, with Italian oil getting the most attention.

Pickles—No important developments show in pickles. The demand has been rather quiet in spite of the known scarcity of most lines. Thus

prices have failed to respond to the strong statistical position. Very little is to be had in the way of domestic dills, most packers having disposed of their supplies.

Rice—The market is still fairly busy, but much less active than it was a month ago. The movement of milled rice has slackened, but domestic distributing centers are not overburdened with supplies and a fairly satisfactory situation prevails. In the South the new rice is now all under cover. There is little evidence of forced selling in the rough market. Millers are covering their requirements more closely.

Salt Fish—The market for mackerel and other salt fish is unchanged. Prices are where they were a week ago, but with a firm undertone. The demand is better than it was around Thanksgiving. Prices are still favoring buyers.

Cheese—Quiet demand is reported for cheese with prices fairly steady.

Syrup and Molasses—Market for sugar syrup is steady with a moderate demand and no features. Compound syrup is selling in a routine way without change in price. The demand for grocery grades of molasses is also very moderate without change.

Vinegar—Vinegar remains on an even keel. Production was light, it being the in-between season. Cider maintains a good turnover, and is expected to do so until the end of the month, after which a seasonal letdown usually shows.

Review of the Produce Market.

Apples—20 oz. Pippin and Red McIntosh, \$1@1.25 per bu.; Wagner, 85c @1.25; Spys, \$1.50 for No. 1 and \$1 for No. 2; Baldwins, 75c@\$1; Greenings and Russets, 75c@\$1.

Bagas—Canadian, 60c per 50 lb. sack.

Bananas—5@5 1/2c per lb.

Beets—60c per bu.

Butter—The market is 1/2c higher than a week ago. Receipts are rather limited, but still enough for the business done. Jobbers hold plain wrapped prints at 24c and 65 lb. tubs at 23c for extras.

Cabbage—35c per bu.; 50c for red. California Fruits — Bartlett Pears, \$3 per box. Empress Grapes, \$1.50.

Carrots—35c per doz. bunches; 50c per bu.

Cauliflower—\$1.75 per crate containing 6@9.

Celery—20@30c per bunch.

Cocoanuts—90c per doz. or \$5.50 per bag.

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

C. H. Pea from elevator	.....\$1.15
Pea from farmer	..... .95
Light Red Kidney from farmer	.. 1.60
Dark Red Kidney from farmer	.. 1.35
Cranberry beans to farmer	..... 2.75

Eggs—Fresh eggs are lower on account of increased receipts. Jobbers pay 28c for 56 lb. crates and 29c for 57 and 58 lb. Pullet eggs fetch 18c per lb. Jobbers sell candled fresh eggs at 33c. Cold storage are offered on the following basis:

XX candled	..... 28c
X candled	..... 25c
Checks	..... 24c

Cranberries—\$2.75 per 25 lb. box for Late Howe.

Cucumbers—No. 1 home grown hot house, \$1.20 per doz.

Grape Fruit—Present prices are as follows:

Florida More Juice	.....\$3.00
Florida Sealed Sweet	..... 3.25
Texas, Choice	..... 3.50
Texas, fancy	..... 3.75

Green Onions—Chalots, 50c per doz.

Green Peppers—60c per doz.

Honey—The market is weak and uncertain, because of over supply.

Lettuce—In good demand on the following basis:

Imperial Valley, 6s, per crate	..\$2.25
Imperial Valley, 4s and 5s, crate	2.50
Hot house, 10 lb. basket	..... .65

Lemons—The price is as follows:

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

Mushrooms—28c per one lb. carton.

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

126	.....\$3.50
150	..... 3.50
176	..... 3.50
200	..... 3.50
216	..... 3.50
262	..... 3.50
288	..... 3.50
324	..... 3.25

Red Ball, 50c per box less.

Onions—Home grown, 50c per bu. for medium yellow. Domestic Spanish, \$1.50 per crate.

Parsley—50c per doz. bunches.

Potatoes—Home grown 35c per bu. on the local market; Idaho bakers, 25c for 15 lb. sack.

Poultry—Wilson & Company pay as follows:

Heavy fowls	..... 10c
Light fowls	..... 8c
Ducks	..... 8c
Light Broilers, 2 lbs.	..... 7c
Rock Broilers, 2 1/2 lbs. up	..... 9c
Turkeys	..... 13c
Geese	..... 7c

Radishes—30c per doz. bunches hot house.

Spinach—\$1 per bu. for Southern grown.

Squash—Hubbard, \$2 per 100 lbs.

Sweet Potatoes—\$1.50 per bu. for kiln dried Indiana.

Tangerines—\$2.25 per box.

Tomatoes—Hot house, 90c per 7 lb. basket.

Veal Calves—Wilsno & Company pay as follows:

Fancy	..... 6@7c
Good	..... 5c
Medium	..... 5c

Red and White Start Saturday.

Thirty local grocers who have organized as the Red and White system will open their doors under the new auspices Saturday morning of this week. All are home owned stores, no one but the actual owners having an interest in the emporiums. Lee & Cady, who will be the supply house for the group, will give the members a complimentary dinner at one of the local hotels Thursday evening, when four members of the advisory board will be selected.

Greatness comes only to those who seek not how to avoid obstacles, but to overcome them.

MUTUAL FIRE INSURANCE

Will Your Office Records Be Assets or Ashes?

When your office burns will fire find you ready?

Will you collect insurance promptly and resume business without delay bringing in outstanding accounts? Will your records have come safely through the blaze? They must if you survive the blow. After your office fire you must back your claims with records to collect insurance, deal with creditors and those who owe you, and maintain your credit standing unimpaired.

Upon records depends the very existence of your business, when fire has struck. You must save your inventory. The adjuster uses it to fix indemnity. Without it, insurance settlement becomes a compromise. Invoices must be preserved to prevent unjust creditor claims; to prove additions to stock. Sales-slips—in ashes—will be valueless. Sales-slips establish the facts of sales. For deductions from inventory. For collection purposes. Books of account will be sorely needed after the fire. One cannot trust to customers' memory. To realize on accounts receivable you must have backing. Valuable documents—securities, deeds, contracts, leases, policies, patent papers, irreplaceable documents—you will need them more than ever after the fire. Correspondence and sales records—letters are first-rank evidence. Sales records capitalize on good will. Much better to have all this valuable data.

There is no sure way of securing immunity from fire. Every office, every factory, every business structure is surrounded by so many possibilities of successful attack by fire that it is impossible to be sure of safety.

One-half billion dollars is the annual fire loss in the United States. A fire is starting somewhere in the country every minute of the day and night. While you are reading this article, a dozen or so fires have sprung into being.

Statistics prove that over 66 per cent. of all fires are on business properties. Business suffers an appalling direct and immediate money loss from fire. In addition, fire takes the life of workers, wipes out profits, destroys good will, sends business to competitors, and plays havoc with organization morale.

One can insure buildings, stocks, etc., but one should insure, with adequate safe protection, business records. Buildings, stocks and the like can more or less be easily replaced. But valuable business records never.

If fire sweeps through your offices to-night and burns your books of account, bills, invoices and other vouchers, how would you collect the money owed you? Thousands of business men have learned in after-the-fire experience that it is almost impossible to collect if their records are destroyed.

A Fall River, Mo., firm was able to collect \$385 out of \$3,200 owed it. An Ackley, Iowa, company had outstanding accounts of \$1,800 and collected only \$600. Thousands of others have

suffered serious loss or have been forced out of business because of failure to collect bills after a fire.

Costly experience proves that 43 per cent. of business concerns whose records are lost in disastrous fires do not resume business. When fire destroys a company's important records, serious loss may result in one or all of the following ways:

1. Fire insurance cannot be collected in full, due to inability to prove loss.

2. Accounts receivable cannot be collected in full, in many cases not even to 50 per cent. of their value.

3. The business or professional man is in no position to resist successfully unjust claims of various kinds.

4. Resumption of business is seriously interfered with, due to the absence of miscellaneous records such as cost, purchasing, inventory, sales, etc.

One hundred representative concerns, ranging from a two and a half million dollar manufacturer down to cross-roads stores, which have lost records in destructive fires, were investigated by a leading safe manufacturer in co-operation with R. G. Dun & Co. It was shown that 74 per cent. suffered a serious reduction in credit rating. Forty-three per cent. of them were unable to resume business.

Ask yourself these questions and get the answer.

1. What fire hazards threaten our building?

2. Are the vital records of our business protected?

3. Is our protection adequate for all our records?

4. What is the probable condition of our business if a disastrous fire should destroy our building?

5. If fire swept our crowded offices in the day time, could we save our records then in use?

6. Are we combining protection with the greatest efficiency of our records in use?

Every executive responsible for the profitable management and preservation of his business should know the answers to these questions. In those answers rests assurance of the safety of your business—or a warning to urgent action.

Protection of business records against fire is adequate only when effective twenty-four hours a day. When day-time fire forces its way into crowded offices, the rush to protect human life may leave business records exposed to flames if their only protection is a distant vault. But if protection of records is instantly available at the point of use, safeguarding them is only a matter of seconds.

Danger of fire loss is greater than danger of failure loss. Every business man owes it to his business to do everything he can to foil fire. He should prevent fire in every way he can. He should insure all property values. He should protect what he can't insure—his business records.

Robert K. Doran.

The secret of success in the grocery business is a two-letter word that rhymes with snow.

See Rise in Bankruptcies.

A sharp increase in the number of business failures occurring during January is looked for among credit men. Even though business does show further signs of improving, they said, creditors will press for payments of debts and a revival of activity would probably be accompanied by a flood of defaults.

Several current factors are expected to be mainly responsible for a large number of suspensions. Retail sales will be off anywhere from 20 to 25 per cent. below the December, 1931, total, depending on the type of store, and many retailers, who have been depending on the Christmas business to pull them through, will be compelled to suspend. Furthermore, the rent situa-

tion is being steadily aggravated with the decline in dollar volume, particularly among men's wear stores, and many of the larger units may be forced into bankruptcy to escape burdensome leases.

An Eastern utility company and several leading department stores are trying a new co-operative plan in merchandising electrical appliances. The utility provides a skilled sales crew, under its own sales supervisor, which follows up leads furnished at all times.

Merrifield & Twitchell, dealers in hardware, farm implements, etc., at South Haven renew their subscription and write: "We certainly enjoy reading your paper. Let the good work continue."

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

The GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE CO.

A LEGAL RESERVE MUTUAL COMPANY

23 YEARS

OF DIVIDENDS TO POLICYHOLDERS

Affiliated with

THE MICHIGAN RETAIL DRY GOODS ASSOCIATION

320 Houseman Bldg., Grand Rapids, Mich.

Finnish Mutual Fire Insurance Company Of Calumet, Michigan

Has paid dividends of 40 to 68 per cent for the past 40 years and have accumulated more assets and surplus per \$1000.00 of risk than leading stock companies.

We insure at Standard Rates and issue a Michigan Standard Policy.

We write Mercantile, Garage, Church, School and Dwelling risk.

Write for further information.

JACOB UTTI, Manager
444 Pine Street
Calumet, Mich.

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

Bowling Green, Ohio, Dec. 8—A very clever crook recently visited Bowling Green and passed some cleverly forged checks. Up to the present time two of them have turned up. The checks in question were made out on the Clear Creek Valley Banking Co., Amanda, Ohio. The printing at the top of the check is Clearport, Ohio, with further printing as follows: Clerk's Office, Madison Township, Fairfield County, Ohio.

The check in question was made out to the order of Wm. Klinger for \$28.70 for school supplies out of school fund in the depository, Appropriation J2, signed by A. C. Vance, Township Clerk-Treasurer and had three signatures for township trustees—F. M. Jones, Thos. Crawford and Larry W. Miller. When cashing the check William Klinger put down his address as 304 American Bank building, Lima, Ohio.

As we recall, the party in question was around five feet ten inches tall, about 35 to 40 years old, had dark brown hair, clean cut and good looking, weighing about 175 pounds.

In Bowling Green he worked his game identically at both places. He visited the store about ten days to two weeks previous to the time of his purchase and in our particular case looked at topcoats and introduced himself the second time he entered the store by saying, "Have you still got my top coat?"

In the case of the garage where he passed the other check, he bought a tire on his first visit and on his second appearance addressed the proprietor by his town nickname of "Pete." He then made a small purchase and cashed the check. At the garage we learned they had his license number, which is Indiana 385-411.

We thought you might possibly like to publish this in your Realm of Rascality. We would not only like to warn our fellow merchants, but at the same time we would like to assist in putting this crook where he belongs.

F. W. Uhlman.

Sharpers worked an advertising racket on several Lowell merchants recently, taking quite a sum of money from the community. They claimed to represent the official publication of the Brotherhood of Railway Trainmen and the advertising was placed on the strength of this claim, as there are quite a number of the Brotherhood in this territory. It now develops that their publication is not an official publication of the Brotherhood.

F. E. Malone of Grand Rapids, a representative of the Brotherhood, has been in Lowell investigating the matter.

In a statement to the Ledger Mr. Malone declares that the publication referred to has practically no circulation except to the advertisers to whom space is sold.

"The racket has been worked over a wide territory covering many states and countless thousands of dollars have been gathered in from unsuspecting merchants and institutions," declared Mr. Malone.

"Some idea of the magnitude and thoroughness with which money was obtained under false pretenses can be understood," continued Mr. Malone, "when it is stated that the scheme was worked all the way from Southern Michigan to the Straits and to points beyond. To date I have records and

reports showing collections of over \$7,000 in Michigan for just two issues alone—February and November of this year."

In Lowell the solicitors made direct contact with prospects in order to obtain orders, but Mr. Malone declares that another scheme of the promoters was to run an advertisement without ever calling on the advertiser, and then billing him for it. This scheme was worked in Grand Rapids and strange as it may seem, hard-headed business men are said to have fallen for it.

Mr. Malone also states that particulars regarding the matter are being turned over to the United States Government.

The Ledger has suggested on several occasions that the Lowell Board

of Trade should have a permanent advertising investigating committee to pass upon the merits and demerits of all advertising propositions, with the understanding that no merchant or institution is to patronize any proposition unless pronounced sound and worthy by the committee. Such a committee would have required the parties referred to in this article to produce official credentials backing their claim.—Lowell Ledger.

The swindle referred to above is not a new one. It has been worked by labor union officials of Grand Rapids for the last thirty or forty years. It seems almost impossible to break up the gang because they do not use the postoffice department, so we cannot

get them on a charge of misuse of the mails. They are very sharp and shrewd people. Although we have denounced them repeatedly in the Tradesman they appear to thrive, despite all we can do or say, because of the utter disregard of good business principles which too many country and city merchants observe when they are approached by swindlers of this ilk.

Hezekiah N. Duff, secretary and manager of the Lansing Merchants' Association, Inc., Friday warned local merchants of a swindling "scheme" successfully worked in Saginaw recently, and which it is believed, might be attempted in Lansing.

According to Mr. Duff the swindle (Continued on page 23)



The Problem of the Railroads

THE difficulty of solving the railroad problem has been greatly increased by the development of competing means of transportation by highway, waterway and airway, which are aided by subsidies by our national and state governments, and by exemption from such regulation as is applied to the railroads. The importance of the railroads to the economic welfare of the country is such that constructive efforts to solve the problem must be made at once, confronted as we are by evidence of the effects produced upon the entire industry and commerce of the country by the decline in railroad earnings.

THE SERVICE OF THE RAILWAYS IS INDISPENSABLE FOR HANDLING THE GREAT BULK OF OUR COMMERCE.

HERE are the facts as to the decline in railway earnings during this depression. The gross earnings in 1929 were \$6,360,000,000 while in 1932 they will approximate only \$3,200,000,000. Railroad operating expenses are 45 per cent less than they were in 1929, a decline of \$2,052,000,000. This was effected by the reduction in the number of employees by about 620,000 and in the total wages paid them about \$1,325,000,000. Purchases of fuel, materials and equipment have been cut about \$1,430,000,000. The total reduction in wages paid, and purchases, exceeds \$2,750,000,000.

THE recovery of the railways is essential to the recovery of national prosperity and they cannot recover under government policies that promote every kind of competition with them and at the same time impose every kind of restriction upon the steam lines to prevent them from meeting this competition.

EXPERIENCE AND COMMON SENSE DICTATE THAT EQUALIZATION OF TAXATION AND EQUITABLE REGULATION ARE NEEDED IN ALL BRANCHES OF TRANSPORTATION.

IMMEDIATE, vigorous action by national, state and local executives and legislators is required. They alone have the opportunity and the power to enact and enforce the remedial legislation on taxation and regulation so necessary in this extreme exigency.

THROUGH forthright action the tide can be turned, and by bringing back the railroads' purchasing power, and by their larger employment of labor, all industry will be quickened simultaneously. Every man, woman and child in the country would be benefited by this correction of basic causes.

MICHIGAN RAILROADS' ASSOCIATION

YEAR-END DULLNESS.

National and international problems, further recession in commodity prices and the usual year-end dullness in all but retail activity have combined to bring some further reaction in the business situation. Sentiment remains hopeful concerning what the new year will bring and even more cheerful in view of the emphasis which Congress is placing upon its determination to balance the budget and largely through economies.

The weekly business index has begun to reflect the let-down which took place after the war debts question jumped to the front. All but the car-loadings series lost ground in the latest week reported. Temporary delays have held up expansion in automobile production on new models, but operations should finally show a good gain over last month. The clean condition of dealers' stocks has been emphasized by trade leaders.

Commodity prices have finally lost about all the gain which was made last Summer. The Annalist index is at 87.0, which is a new low point for the depression. The previous low mark was made last June. Dun's list of wholesale quotation showed some improvement, since it listed fifteen advances for the week, as against ten in the preceding week and thirty-seven declines, which compared with forty-three in the former period.

Worthy of note was the failure report for November. This disclosed the lowest number since September, 1931, and continued the improvement which took place in September and October. Liabilities were a little over the October total, but with that exception the lowest over quite a period.

Inventories now being taken among manufacturers and wholesalers are reported to show the clearest condition in years. Raw materials are still in excessive supply, but for the most part manufactured goods are well liquidated.

OPPOSE THE SALES TAX.

Following on the heels of President Hoover's budget message, which contained a proposal for a general manufacturers' sales tax, the National Retail Dry Goods Association last week reported on the results of its referendum on the subject. The organization, which represents 3,800 leading stores throughout the country, voted against all sales taxes and thus reaffirmed its position taken on several other occasions.

In submitting the referendum to its membership last September the organization included the strongest arguments made on both sides of the question. The actual vote was not made known, but it is probably safe to say that the retail sales tax was overwhelmingly defeated and that a manufacturer's levy was not favored by a majority.

The strongest point made against the tax in the summary of objections was that it would prevent necessary reductions in the cost of government. Further down this list appeared the declaration that this tax would place the tax burden upon those least able to pay.

It is this latter argument which seems to impress Congress most in the opposition to the tax, and it is worthy of a great deal of study. For instance, if it is true that maldistribution of income is at the bottom of our economic trouble, then a further charge on low earnings will only aggravate that trouble. While millions in tax-exempt securities are available to the high income group, it scarcely seems wise to put additional burdens on mass purchasing power and reduce consumption by the amount of a new tax.

DRY GOODS CONDITIONS.

Holiday business made fair headway in the stores during the past week, but, according to reports, the character of buying is somewhat different from what is customary. It has been noted before that the public was shopping very carefully with the evident purpose of "stretching" gift budgets as far as possible. Now there is some evidence that typical gift items are not getting their usual response and that other articles are faring better. Clothing and accessories sell fairly well and a particularly good call is reported for hardware, occasional furniture and jewelry.

Department store sales last month, according to the Federal Reserve figures were 20 per cent. under the same month last year for the country as a whole. On a daily average basis, the month having one more business day, the decline was 23 per cent. These percentages compared with a drop of 21 per cent. in October and 18 per cent. on an adjusted basis. The Richmond reserve district reported the smallest loss, 16 per cent., and the San Francisco area the largest at 26 per cent. The drop in New York was 19 per cent.

A compilation of chain store reports for thirteen systems indicated a decline of about 8 per cent. last month under the total for the same month last year. This put the loss for eleven months at 9½ per cent.

The wholesale merchandise markets were busy chiefly last week in getting out deliveries. Early Spring apparel lines were shown and the design protection movement in the dress field has spread. If retailers, however, are given the right to refuse goods which they claim are copies, some manufacturers believe returns will be greatly increased when trade falls below expectations.

ENGINEERS AT ODDS.

Events of the last few years have not dealt kindly with the "engineering approach" to National problems. The chief reason given for this, of course, is that the human element is not always amenable to facts and figures. Where the business of the country is concerned, perhaps the same variable must be considered. Nevertheless, it does seem a little strange that engineering viewpoints can differ so widely on the identical question.

Thus, General James B. Harbord last week before the American Society

of Mechanical Engineers endorsed the plant rehabilitation program and took pains to point out that new equipment should be installed not on the basis of machine for machine but on the basis of total product. He waved aside the argument that technological improvements mean the employment of fewer work men. All history, he pointed out, indicates that new jobs are created elsewhere.

On the other hand, the long study made by a group of engineers at Columbia University offers proof quite to the contrary in its startling array of data dealing with the machine age and known as technocracy. Certainly the layman is bewildered but leans, nevertheless, to the theory that increased mechanization does mean the loss of jobs, particularly if costly service functions are being reduced as they are at present.

As in the case of caprice goods, the fluctuations in our business cycles are more than likely to grow wider as greater flexibility is possible in service demands. Men may be released to these service branches in good times as machine production eliminates them, but they are left without work when the pinch comes.

DEFLATION AND INFLATION.

Although hope of bringing back prices and values to higher levels has not been wholly abandoned, the drift at present seems toward an acceptance of the lower basis. This means, of course, that there will have to be a wholesale readjustment of debt and of debt payment arrangements. It has been pointed out that 1933 is likely to be the year of great deflation.

On the other hand, it is still possible that some other means will be found to deal with the situation. Advocates of the shorter working week explain that general adoption of time schedules which would cut unemployment to a minimum might very well prove the remedy needed to raise purchasing power and advance prices all along the line.

To the argument that this would not help the farm problem, the reply is made that, once industry was in full operation, there would not only be a "return from the farm" and a larger market provided for agricultural products but that taxes would be available out of which to finance the domestic allotment plan which now finds so much favor in the farming regions.

Under the domination of reactionary banking and business direction, there has been a continuing downward spiral of wage reductions, lower purchasing power and restricted markets. It has been continually urged that industry must see a profit before it can go ahead and that this profit can only be secured through cutting wages. The influence of the machine in modern industry, which has upset this principle, is apparently ignored.

CHICKENS BY AIRPLANE.

When regular airplane services first linked the Eastern and Western coasts of the United States and brought Latin America into much closer contact with the United States than had previously

been possible, one could not foresee in what forms of transportation these new services would prove especially useful. Obviously the airplane was particularly adapted for mail, for light perishable freight and within limits for passengers. The development of air travel and transportation in these respects has more than substantiated the claims made for the airplane in the days of our somewhat belated awakening to its commercial importance, and its uses are constantly broadening. The air lines of the Pan American Airways System, for example, are now conducting a thriving business in the transportation of newly hatched chickens and ducklings from Texan hatcheries to Mexican, West Indian and Central American farmers. The first trial shipments of the chickens proved so successful and were made with so low a mortality rate, as compared with that of all other methods of transportation, that a new export trade between the United States and Latin America has virtually been created wholly through the airplane. This expansion of airplane service is bound to continue as the air lines discover new possibilities of development. It will have its effect in this and neighboring countries upon trade, upon social customs and in many ways of which the pioneers of aviation could not have dreamed.

FOURTH IN THE AIR.

Modern military establishments must include an adequate air force or else their utmost effectiveness is below that of armies and navies which have wings. Fourth place in the air for the United States, therefore, is not good enough. Reckoning the full active and reserve strength of the Nation's aircraft, Secretary F. Trubee Davison puts this country behind France, Italy and Great Britain in aerial defenses at the end of the five-year period which was appointed for the development of an adequate air strength. Last June 30 there were only 1,814 planes available for the regular army, National Guard and organized reserves, a seriously insufficient force under any emergency conditions. Five additional pursuit squadrons are to be organized to complete the five-year program, delayed beyond schedule by lack of appropriations. New types of planes have lately appeared in the flying ranks, including bombing craft capable of more than 200 miles an hour with a 1,000-pound load of explosives. But the most earnest advocate of reduced armaments cannot argue that the United States is overarmed in the air. If armies are for protection and for the preservation of peace, the present strength of our air fleet is entirely inadequate to its responsibilities.

"Free electricity for three months" helped electric refrigerator sales in Kansas City, Mo. A coupon good for approximately 100 kilowatt hours was given with each refrigerator sold.

A new light-weight and economical veneering brick is applied in conjunction with steel strips. It can be used to modernize old frame construction or to veneer new work.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

Michigan is certainly very fortunate in having two representatives in Washington who are so well informed on the proposed improvement of Grand River that they can discuss the matter off hand on a moment's notice and accurately describe conditions as they are without spending much time in consulting the official records. Two days after my appeal for assistance along that line, which appeared in the Tradesman of Nov. 30, the following letter was mailed by Senator Vandenberg:

Washington, Dec. 2—I am very glad to answer your letter of Nov. 19 with respect to a renewed interest in Grand River navigation. As a young man I lived all through the era of transportation hopes upon Grand River and I distinctly recall the enthusiasm with which I supported the loyal and aggressive and effectual activities of my dear friend, the late Senator Smith, in this behalf. You are even more familiar than I am with the disintegration of that ambitious adventure. The Federal project in Grand River, as you know, has been abandoned as a matter of law. I believe this abandonment starts at the mouth of Bass River, although I am not sure about this detail.

At any rate, to renew the project would require under the law, first, a survey by the Board of Rivers and Harbors Engineers; then a favorable engineering recommendation from this source to the Congress; then an authorization act by Congress restoring the project; then a subsequent allocation of funds by the Board of Rivers and Harbors Engineers out of their annual lump sum appropriation in behalf of this particular undertaking. The first unavoidable step which thus appears would be the re-survey. I have had considerable experience with the Board of Rivers and Harbors Engineers during the last four years in connection with various Michigan harbor developments—because contrary to what seems to be your expressed belief, I have persistently taken an intimate and emphatic interest in every one of these localized aspirations. I know the type of proofs which are required to impress the Board of Engineers with the commercial feasibility of any project which it shall endorse. It is a far different situation than it was thirty years ago because there are entirely new transportation elements which have to be considered.

For example, the first question which would have to be settled in respect to Grand River—in my humble judgment—would be whether it is not more economical to deliver freight by trucks from Grand Rapids to adjacent local ports (like Grand Haven or Holland or Muskegon) than it would be to pay compensatory rates for the maintenance of self-sustained river transportation. I have been told by some Grand Rapids traffic officials that the highway offers a far cheaper outlet to the lake than the river could. Be that as it may, I am simply personifying the type of problem which would be involved in attempting to reclaim the interest of the Board of Engineers in the river. Of course, it is impossible for me to pursue the subject to a finality within the limits of this letter. But as a practical proposition I should say that if Grand Rapids wants to renew its appeal for river navigation, the place to start the movement is at home rather than in Washington. The first necessity is the accumulation of definite proofs to justify an appeal for an official survey. These proofs would have to deal with a rather definite disclosure of freight that is available for

river transportation and which would use it if river transportation were created. Then it would have to demonstrate that this use involves a concrete commercial economy as compared with other existing methods for commercially reaching the Lakes. It would further have to show the willingness of boat operators to consider servicing such a route if established. Whether we like it or not, these are the types of evidence which are required to-day to enlist the co-operation of the Board of Engineers.

I have said nothing about the navigation difficulties and the channel difficulties which were encountered in the previous undertaking. I have not discussed the necessary depth of channel to produce a commercially useful waterway. I have simply undertaken to "think out loud" to you in a preliminary response to your letter. I shall be more than pleased to hear from you again on the subject and to be of any possible service in connection with local proofs to sustain such an undertaking as you have in mind.

A. H. Vandenberg.

The next day the following letter was mailed by Representative Mapes:

Washington, Dec. 3—I do not know how familiar you are with the modern way of authorizing river and harbor improvements. There are several steps to be taken before the actual authorization is made and work begun on an improvement.

1st. Congress enacts a law authorizing the Chief of Engineers or the Board of Engineers of the War Department to make a survey;

2nd. The Engineers make the survey in the course of their work and, through the Secretary of War, report their findings to Congress, recommending for or against making the improvement.

3rd. If the recommendation is in favor of the improvement, Congress usually passes legislation adopting the project and authorizing the work to be done;

4th. Congress makes a lump sum appropriation for general river and harbor improvements, which is expended by the Board of Engineers according to the relative importance of the work throughout the country.

From time to time the Board of Engineers have surveyed Grand River and reported thereon. A few years ago it made a survey for improvements around the harbor at Grand Haven and back into the river and reported against making any additional improvements. Subsequently Congress passed another act authorizing an additional survey of the harbor and a part of Grand River. The Engineers after survey authorized by that act, which was about 1927 or 1928, recommended the existing project up to Bass River. That was subsequently adopted by Congress and the improvement has been made, as you know.

I do not think the Engineers have ever estimated the cost of a channel running from Bass River to Fulton street at a depth of twenty feet.

Speaking of the Grand River improvement, the report of the Chief of Engineers in 1915 uses the following language:

"The original project was adopted by the river and harbor act approved March 3, 1881, which appropriated \$10,000 for 'improving Grand River from its mouth to the city of Grand Rapids.' The project provided 'for dredging, where needed, a channel 100 feet wide and 4 feet deep, low stage from Grand Rapids to deep water.' (Annual Report for 1881, p. 2224 to 2230). Between 1881 and 1886 \$50,000 was expended in dredging narrow channels across the bars to a depth of four feet.

"The river and harbor act approved June 3, 1896, adopted a project for a channel 100 feet wide and ten feet deep below standard low water of

1889 from Grand Rapids to Grand Haven, requiring the removal of 4,000,000 cubic yards; for enlargement of channel at Grand Rapids to form a turning basin, requiring the removal of 70,000 cubic yards; for wing dams and training dikes, if found necessary; all at an estimated cost of \$670,500. (H. Doc. No. 197, 52nd Cong. 1st Sess.)

"The project was amended by the river and harbor act approved June 13, 1902, which provided for extending the improvement as far North as Fulton street, in Grand Rapids, an extension of about one-half mile, and the estimated cost was increased from \$670,500 to \$774,000. (Annual Report for 1903, p. 510)."

Subsequently the Board of Engineers has recommended the abandonment of the improvement from Lamont to Grand Rapids, or from Bass River to Grand Rapids, or both, as I recollect it.

I am not sure how thoroughly you care to go into the matter. I can dig up the different reports of the Board of Engineers for you here if you care to have them, although they are getting very scarce. I am quite sure, too, that you can go over the whole matter and find the reports in the office of the United States Engineers there at Grand Rapids.

The recommendations of the Board of Engineers now have a great deal to do with making river and harbor improvements. In fact, it is practically impossible to get Congress to adopt a project unless the Engineers recommend it. It is generally thought that this is better and more business-like and does away to a large extent with the pork barrel feature of river and harbor legislation. Even though the Board of Engineers have recommended the abandonment of the project above Bass River or Lamont, they could any time, of course, change their recommendation after a new survey if they thought the present or prospective traffic justified the improvement.

Let me know if I can get any additional information on the subject which you care to have.

Carl E. Mapes.

A few days later I received the following supplementary letter from Representative Mapes:

Washington, Dec. 7—When I wrote you the other day about Grand River and the Board of Engineers, I had not seen your letter of Nov. 29 or the article in the Tradesman on the same subject matter.

Since then, too, the Board of Engineers have submitted to Congress two adverse reports in regard to some further improvements on Grand River and the harbor at Grand Haven, one relating to the breakwater in the harbor and the other relating to the development of power in Grand River and certain improvements therein. These were adverse reports and therefore not printed as Congressional documents. In fact, I have not had a chance to look them over very carefully, but I have asked the Board of Engineers for typewritten copies of them and I shall be glad to send you either the copies which I get from the Board of Engineers or send you rewritten copies.

I am afraid you have given me a pretty big assignment to get Grand River improved as you suggest during the next Congress. However, I shall be glad to discuss the matter with you at any time.

Carl E. Mapes.

A day later another letter was received, accompanied by copies of official reports from Major General Brown, Chief of Engineers, and the Senior Colonel of the Corps of Engineers, reporting adversely on the expenditure of any more money on the improvement of Grand River, as follows:

Washington, Dec. 8—Enclosed are copies of the two reports of the Chief of Engineers relating to Grand River and Grand Haven harbor, to which I referred in my letter of yesterday.

These reports of the Chief of Engineers are based upon hearings and findings by the District Engineer and the Division Engineer. Their reports, however, are so voluminous that the office of the Chief of Engineers demurred to making copies of them. I hope the enclosed will answer your purpose.

I am not making copies of these, so I am going to ask that you return them to me when you are through with them.

I do not think that the Grand Haven interests seriously object to the findings of the Chief of Engineers in regard to the breakwater. I am not so familiar with the situation in regard to the other report. Carl E. Mapes.

These reports are so comprehensive in detail and so emphatic in disapproval that I am disposed to accept the situation without further effort, because it is very apparent that the War Department is so prejudiced against any further expenditure in the matter that a continuation of the subject would be time and money wasted. I am not disposed to change my mind concerning the necessity of a water connection between Grand Rapids and the lake and on the completion of surveys now being made I will present an alternative plan which may meet with a better fate at the hands of the War Department. I am acting under the assurance that we have hearty support in both houses of Congress in any reasonable plan we may be able to present to secure the relief Grand Rapids must have if she is to continue to grow and prosper.

Before returning the official reports to Representative Mapes I will have copies of them made for my files so that any one wishing to peruse them can do so by calling at the Tradesman office any time during business hours.

Among the authorities I wrote to in regard to the importation of foreign goods to this country—described in the Tradesman of Nov. 30—was Merle Thorpe, of Washington, editor of Nation's Business. He sends me a very comprehensive reply, which I am glad to share with my readers, because it points the way by which the abuse I described can be avoided. The letter is as follows:

Washington, Dec. 6—Replying to your letter of Dec. 2, the National Chamber of Commerce during the past two years has been giving careful consideration to the increasing competition from imported merchandise.

Much of the present competitive advantage by foreign producers can be traced to depreciated currencies. I think you would strike a very sympathetic note in your magazine if you would come out strongly in support of new legislation to meet this type of competition.

I think you will be especially interested in the enclosed report of the Foreign Commerce Department Committee of the National Chamber surveying the extent of such competition and setting forth certain principles to be observed in framing the needed laws. The competition you mention from Japanese sources is especially of this character.

On the other hand, changes in other factors, contributing to the cost of pro-

(Continued on page 23)

FINANCIAL

Analyzing Industrial Securities.

Working capital is the net quick free assets of a corporation. Investors will not find this on the balance sheet but can arrive at the figures by subtracting the current liabilities from the current assets. This working capital is of extreme importance to most industrial corporations. They require large amounts of free capital. This is quite different from utility companies which do a cash business.

Investors should remember that working capital depends largely upon the character of the business. A chain store corporation, doing a cash business, should require very little credit. In contrast to this U. S. Steel Corporation requires a large amount of working capital.

Investors will find some corporations grouping these items as working and trading assets and they are also grouped as inventories on the quick asset side of the balance sheet.

The working capitals of firms who do an installment business and sell on open trade are large and this asset increases as inventories, accounts receivable and notes are liquidated and at various times of the year, investors will find these balance sheets presenting this picture due to liquidation of some of these assets. In checking these statements, working capital should increase normally year by year. It should not be seriously depleted for dividends nor should it be used by the company excepting for a good cause. The failure of large corporations years ago was due to the fact that this capital was depleted through unwarranted dividends.

If a company is short on working capital, it hampers its progress. In acquiring control of various industries, consolidations and in taking over other plants, funds must be provided for this purpose and must be obtained from past profits. The paying out of the dividends in excess amounts of current earnings prevents an expansion of operations and weakens the concern. This has been proven during the last few years. Investors should carefully check corporations to find if they have existing floating debts; in other words, more current liabilities than current assets. If this is the case, these corporations may run into serious trouble, especially in times of poor business.

Jay H. Petter.

Balancing the Budget the First Big Problem.

Seldom has the outlook for business in this country been more directly related to Congressional action than it is at the present time. Seldom, too, has the public been more aware of this fact. To-day, to an unusual degree, every appraisal of the outlook not only for the next few months but for some years in the future, must start with a conclusion of what Congress will do.

Unfortunately this is an extremely hard conclusion to reach. There is the possibility of such a deadlock in the present short session that nothing but the necessitous legislation, such as renewal of emergency acts, will be accomplished. On the other hand, there

also is the possibility that with the political campaign out of the way some real work will be done on the path to business recovery.

The first one of the steps which Congress could take would be to balance the budget. There perhaps will be no single problem confronting Congress the satisfactory solution of which would be of more aid to business and the financial structure than this. Once it is done it will become possible for the Treasury to eliminate much of the huge short-term Government debt now held by our commercial banks, and this will give an impetus to the long-term capital market.

This, however, is only one of several major tasks which Congress must face. The plight of agriculture, our trade barriers, the millions of unemployed, the future of the Reconstruction Finance Corporation and inter-governmental debts all are problems of major importance. Every one of them demands immediate attention and every one of them involves both political and economic difficulties.

It is hopeless, of course, to expect this entire program to be dealt with in an effective manner. From the point of view of getting some improvement in trade, also, this is not necessary. Improvement can come as we work toward a solution of one after the other of such problems. Complete recovery, nevertheless, will not be accomplished until each of these sore spots is corrected.

At present, unfortunately, the outlook for favorable action is not especially bright. Rather it appears more likely that there will be long debates over reducing Government appropriations, new taxes, modification of the Volstead law, etc. If this proves to be the real case it will mean simply that we shall have to struggle along for more months before such governmental action as is necessary for business recovery becomes an accomplished fact. From the economic point of view this will mean an absolutely needless delay. There is no economic reason to-day why we should not have a positive turn toward better conditions.

Ralph West Robey.

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Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Dec. 5.—We have received the schedules, order of reference, and adjudication in the matter of Thurston Gentry, Bankrupt No. 5069. The bankrupt is a resident of Niles, and his occupation is that of a laborer employed by the "Dry-Kold" Refrigerator Co. The first meeting of creditors will be called shortly. The schedules of the bankrupt show assets of \$100, with liabilities listed at \$613.63.

In the matter of Ernest A. Trafford, Bankrupt No. 5059, the sale of assets has been called for Dec. 16 at the premises formerly occupied by the bankrupt at the premises formerly occupied by the bankrupt at 138 N. Rose street, Kalamazoo. The assets consist of fixtures and equipment used by the bankrupt in a restaurant, and stock in trade, appraised at \$735.30. All interested in such sale should be present the date above stated.

In the matter of Vincent Crinzi, doing business as Vincent's Cafe, Bankrupt No. 5056. The sale of assets has been called for Dec. 16, at the premises formerly occupied by the bankrupt at 1973 Division avenue, Grand Rapids. The assets consists of culinary equipment, furniture and fixtures in restaurant, and one 1932 Chevrolet coach, appraised at \$2,122.64. All interested in such sale should be present at the date and time above stated.

Dec. 6. We have received the schedules, order of reference and adjudication in the matter of E. G. Rice, doing business

as Rice's Boot Shop, Bankrupt No. 5071. The bankrupt is a resident of Cadillac, and his occupation is that of a shoe merchant. The schedules of the bankrupt show assets of \$9,280, of which sum \$4,750 is claimed as exempt to the bankrupt, while liabilities are listed at \$6,529.23. The list of creditors of said bankrupt is as follows:

Taxes, Cadillac	\$100.00
Albert E. Olson, Cadillac	20.00
B. F. Goodrich Footwear Corp., Chicago	338.67
Nunn, Bush & Weldon Shoe Co., Milwaukee, Wis.	85.97
Shelby Shoe Co., Portsmouth, Ohio	30.27
Bob Smart Shoe Co., Milwaukee	306.68
Ideal Shoe Mfg. Co., Milwaukee	176.42
Natural Bridge Shoemakers, Lynchburg, Va.	162.94
Virginia Lee Shoe Co., Milwaukee	112.14
Julian & Kokenge Co., Columbus, Ohio	260.89
Daniel Green Felt Shoe Co., Dolgeville, N. Y.	93.49
Dyer & Hall, Inc., Auburn, Maine	113.84
Herbst Shoe Mfg. Co., Milwaukee	142.12
Hoge-Montgomery Co., Frankfort, Ky.	61.25
W. W. Warner Mfg. Co., Cincinnati	10.79
J. W. Carter Co., Nashville, Tenn.	40.20
Bloom Bros. Co., Minneapolis, Minn.	33.25
Ault-Williamson Shoe Co., Auburn, Maine	42.55
IKreider-Creidelling Co., Boston	22.26
Mich. Bell Telephone Co., Cadillac	9.50
Consumers Power Co., Cadillac	15.00
Klesner, Cowin & Williams, Cadillac	16.00
Peoples Savings Bank, Cadillac	4,280.00
Wm. Cassler, Cadillac	55.00

We have received the schedules in the matter of Leon G. Agon, Bankrupt No. 4754. The assets of said bankrupt, according to the schedules, are \$66,477.30, with liabilities listed at \$92,042.28. The list of creditors of said bankrupt is as follows:

Taxes, Grand Rapids	\$4,078.65
Nick Zalaoras, Grand Rapids	5.00
Vera Rood, Grand Rapids	19.00
Alex Sam, Grand Rapids	50.00

Michigan Trust Co., Grand Rap.	20,000.00
Old Kent Bank, Grand Rapids	30,000.00
National Cash Register Co., G. R.	75.00
Wm. Wurzburg & Grace I. Wurzburg, E. Grand Rapids	1,100.00
Martin E. Simpson and wife, Lowell	5,000.00
Albert Pick Co., Chicago	11.00
Ahrens Pub. Co., Chicago	3.00
American Laundry, Grand Rapids	30.00
Blue Valley Creamery, Grand Rap.	183.45
Bradley Laundry, Grand Rapids	31.09
Benjamin-Usher Agency, Grand R.	33.40
Burroughs Adding Machine Co., Grand Rapids	2.50
Brown's Seed Store, Grand Rapids	5.00
Wm. Blyerveld & Son, Grand Rap.	20.00
Buehlers Bros., Grand Rapids	123.09
Becharas Bros., Detroit	24.60
Consumers Power Co., Grand Rap.	74.44
Coffee Ranch, Grand Rapids	217.67
Daane & Witters, Grand Rapids	41.89
Decorative Studio, Grand Rapids	42.13
Ellis Bros. Co., Grand Rapids	82.95
Gorham Printing Co., Grand Rapids	14.45
Herald, Grand Rapids	17.80
G. R. Gas Co., Grand Rapids	140.50
G. R. Coat & Apron Service, G. R.	377.77
Press, Grand Rapids	11.70
G. R. Window Cleaning Co., G. R.	20.00
P. B. Gast & Sons Co., Grand R.	6.72

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Himes Coal Co., Grand Rapids	45.15
Herpolsheimer Co., Grand Rapids	25.00
Hoekstra Ice Cream Co., Grand R.	200.98
Hekman Biscuit Co., Grand Rap.	18.04
Hecht Produce Co., Grand Rapids	27.50
Hirsch Bros. & Co., Detroit	11.75
Irwin Bros., Chicago	8.27
Kirk Wicks, Grand Rapids	25.00
Wm. Kooiman, Grand Rapids	41.66
Lee & Cady, Grand Rapids	217.98
H. Leonard & Son, Grand Rapids	19.50
Wm. Muller Co., Grand Rapids	416.55
Ed. Meeter Cigar Co., Grand Rap.	10.08
City Treasurer, Grand Rapids	39.69
P. D. Mohrhardt, Grand Rapids	300.00
Mich. Tourist & Resort Ass'n., Grand Rapids	10.00
Nat. Cash Register Co., Grand R.	75.00
Otter, Inc., Grand Rapids	5.50
Quendag & Son, Grand Rapids	446.07
Princess Bakery, Grand Rapids	88.47
Pastor Bros., Grand Rapids	341.33
Portfleet Bros., Grand Rapids	426.74
Geo. Reader, Grand Rapids	46.85
Rothenbergers Bake Shop, G. R.	17.39
Rolfe Elec. Service, Grand Rapids	6.80
Ryskamp Bros., Grand Rapids	2,456.55
Paul Steketee & Sons, Grand Rap.	49.22
Abe Schefman, Grand Rapids	28.45
Security Storage & Transfer, Grand Rapids	30.00
Sanitary Milk Co., Grand Rapids	336.07
John Sexton & Co., Chicago	25.35
Henry Smith Floral Co., Grand R.	10.00
Ter Molen & Hart, Grand Rapids	7.45
Tunis Johnson Cigar Co., G. R.	14.00
I. Van Westenbrugge, Grand Rap.	26.28
Vanderstel's, Grand Rapids	1.25
V. C. Ice & Coal Co., Grand Rap.	15.00
Van Driele & Co., Grand Rapids	37.60
J. H. Van Dommelen, Grand Rap.	8.13
Van Claire's, Grand Rapids	5.00
Bellema's Pharmacy, Grand Rap.	65.32
Worden Grocer Co., Grand Rapids	30.75
Wolverine Spice Co., Grand Rapids	3.50
Community Chest, Grand Rapids	75.00
G. R. Ass'n Commerce, Grand R.	25.00
M. J. Dark & Sons, Grand Rapids	10.00
John Smolenski, Grand Rapids	22.50
Standard Builders & Sup. & Fuel Co., New York	20.00
G. R. Creamery Co., Grand Rapids	150.00
General Realty Co., Grand Rap.	6,592.27
G. R. Savings Bank, Grand Rap.	4,22.29
Hull Construction Co., Grand Rap.	356.99
Pappas & Alex, Chicago	1,000.00
Kowener Co., Michigan City, Ind.	450.00
Amer. Home Security Bank, G.R.	800.00
Joseph Renihan, Grand Rapids	5,380.60
Mrs. Ella DeHaan, Zeeland	800.00
Mrs. Clara L. Agon, Grand Rap.	4,000.00
A. W. Johnson Co., Kalamazoo	10.00
Wurzburg's, Grand Rapids	32.62
G. R. Gas Light Co., Grand Rapids	125.00
American Home Security Bank, G.R.	55.00

Sept. 26. Final meeting of creditors was held in the matter of Henning Mfg. Co., a corporation, Bankrupt No. 4795. Trustee present in person. Certain creditors present and represented by Travis, Merrick, Johnson & McCobb, attorneys. Trustee's final report and account approved and allowed. Bill of attorney for bankrupt reduced and allowed. Final distribution was delayed pending receipt of certain cash value on life insurance. Made order for payment of administration expenses and secured claim; no dividend for preferred or general creditors. Meeting adjourned without date. Files will be returned to district court in due course.

In the matter of Elbert G. Rice, Bankrupt No. 5071. The first meeting of creditors has been called for Dec. 23.

In the matter of Thurston Gentry, Bankrupt No. 5069. The first meeting of creditors has been called for Dec. 23.

In the matter of Leon Agon, as Royal Lunch, Bankrupt No. 4754. The first meeting of creditors has been called for Dec. 23.

In the matter of Charles G. Porter, Bankrupt No. 5064. The first meeting of creditors has been called for Dec. 22.

In the matter of Charles Hodges, Bankrupt No. 5063. The first meeting of creditors has been called for Dec. 22.

In the matter of Harold E. Thomas, Bankrupt No. 5065. The first meeting of creditors has been called for Dec. 22.

In the matter of Clifford M. Mehrtens, Bankrupt No. 4948. The first meeting of creditors has been called for Dec. 22.

In the matter of Quality Wood Turning Co., Bankrupt No. 4878. The first meeting of creditors has been called for Dec. 22.

Dec. 7. We have received the schedules, order of reference and adjudication in the matter of Harold Edward Eveland, Bankrupt No. 5073. The bankrupt is a resident of Kalamazoo, and his occupation was that of a painter and decorator. The court has written for funds and upon receipt of same the first meeting of creditors will be called. The schedules of the bankrupt show no assets, with liabilities listed at \$983.44.

In the matter of Henry Gildemeister, Bankrupt No. 4882. final meeting was held under date of Nov. 2. Fred G. Timmer, trustee, was present in person. Bankrupt was represented by Irving Cone, attorney. No creditors present or represented. Trustee's final report approved and allowed. Balance bills, notes and accounts receivable sold to Roman F. Glocheski, of Grand Rapids. Order was made for the payment of expenses

of administration, preferred claims and a first and final dividend to creditors of 3 per cent. No objection to discharge. Files will be returned to U. S. District Court.

In the matter of Dirk J. Vander Werp and William Folkertsma, individually and as copartners doing business as Vander Werp & Folkertsma, Bankrupt No. 4803, final meeting of creditors was held Oct. 7. Trustee present by A. N. Branson; certain creditors were present and by G. R. Credit Men's Association. Trustee's final report and account approved and allowed. Claims proved and allowed. Order made for payment of administration expenses, preferred claim and first and final dividend to creditors of 12.5 per cent. No objection to bankrupt's discharge. Final meeting adjourned without date. Files will be returned to district court.

Dec. 5. On this day first meeting of creditors was held in the matter of Vincent Crinzi, doing business as Vincent's Cafe, Bankrupt No. 5056. Bankrupt present in person and by Francis L. Williams, attorney. Certain creditors present in person and represented by Kirk E. Wicks and Hilding & Baker, attorneys. City of Grand Rapids represented by Robert S. Tubbs. Claims proved and allowed or objected to. Fred F. Timmer, Grand Rapids, trustee; bond \$100. Bankrupt sworn and examined before reporter. Meeting adjourned without date.

Dec. 5. On this day first meeting of creditors was held in the matter of Ernest A. Trafford, Bankrupt No. 5059. Bankrupt sworn and examined without a reporter. Claims proved and allowed. M. N. Kennedy, Kalamazoo, trustee; bond \$100. Meeting adjourned without date.

Dec. 6. On this day first meeting of creditors in the matter of Donaldson Motor Sales Co., a corporation, Bankrupt No. 5060, was held. Bankrupt present by Albert L. Donaldson, president, and represented by Travis, Merrick, Johnson & McCobb, attorneys. Claims proved and allowed. Albert L. Donaldson sworn and examined before reporter. Fred G. Timmer, Grand Rapids, trustee; bond \$500. Meeting adjourned without date.

In the matter of Alton F. Petrie, individually and doing business as Pierson Elevator Co., Bankrupt No. 4772. The sale of assets has been called for Dec. 22. The assets consist of machinery, equipment, real estate and buildings, and one international truck, all appraised at \$4,382.25. All interested in such sale should be present at the date and time above stated.

In the matter of Donaldson Motor Sales Co., Bankrupt No. 5060. The sale of assets has been called for Dec. 23. The assets consists of office and show-room furniture and equipment, stock room equipment, machinery and tool equipment, automobile parts and accessories, oils and greases, etc., appraised at \$1,418.60. All interested in such sale should be present at the date and time above stated.

In the matter of Leon G. Agon, individually and as Royal Lunch, Bankrupt No. 4754. The sale of assets has been called for Dec. 28 at the premises formerly occupied by the bankrupt, at 20 Division avenue, Grand Rapids. The assets consists of building fixtures, store fixtures, kitchen furniture and utensils, dishes and silverware, all appraised at \$1,484.67. All interested in such sale should be present at the date and time above stated.

In the matter of National Oil Service Co., Bankrupt No. 4876. The final meeting of creditors has been called for Dec. 29. The trustee's final report will be approved at such meeting. There probably will be a dividend for creditors.

In the matter of American Bakery, Bankrupt No. 4884. The final meeting of creditors has been called for Dec. 29. The trustee's final report will be approved at such meeting. There may be a small dividend for creditors.

In the matter of Charles E. Brown, Bankrupt No. 4848. The final meeting of creditors has been called for Dec. 29. The trustee's final report will be approved at such meeting. There will be no dividend for creditors.

Dec. 8. We have received the schedules, order of reference and adjudication in the matter of Julius Kramer, Bankrupt No. 5074. The bankrupt is a resident of Muskegon, and his occupation is that of a laborer. The schedules of the bankrupt show assets of \$1,373.34, with liabilities listed at \$2,226.02. The sum of \$350 is claimed as exempt to the bankrupt.

Dec. 9. We have received the schedules, order of reference, and adjudication in the matter of the Roach-Montgomery Co., Inc., Bankrupt No. 5076. The bankrupt concern is a resident of Grand Rapids. The schedules of the bankrupt show assets of \$3,727.84, with liabilities listed at \$10,012.34. The list of creditors of said bankrupt is as follows:

Amer. Furn. Co., Batesville, Ind.	\$108.00
Associated Truck Lines, Grand R.	1.54
Baker Furn. Factory, Allegan	473.50
Bixby's, Grand Rapids	4.35
Carrollton Furn. Mfg. Co., Carrollton, Ky.	40.38
Century Furn. Co., Grand Rapids	1,362.00
Columbian Storage Co., Grand R.	1.78

Cron-Kills Co., Piqua, Ohio	29.00
Dutch Woodcraft Co., Zeeland	98.00
Estey Mfg. Co., Owosso	168.00
Fine Arts Furn. Co., Grand Rapids	13.00
Franklin Furn. Co., Columbiana, O.	63.15
G. R. Bedding Co., Grand Rapids	597.97
Imperial Furn. Co., Grand Rapids	133.33
Edw. M. Johnson Co., Detroit	21.70
Johnson-Handley-Johnson, G. R.	551.50
Knapp & Co., Grand Rapids	1.00
H. Leonard & Sons, Grand Rapids	.63
Loyal Order of Moose, Grand R.	150.00
Lue Furn. Co., Grand Rapids	2,113.68
Mich. Bell Telephone Co., G. R.	21.55
Mich. State Industries, Ionia	17.00
Mueller Furn. Co., Grand Rapids	77.00
Paalman Furn. Co., Grand Rapids	11.00
Puritan Bed Spring Co., Indianapolis, Ind.	20.35
Richard, Pick & Heller, Chicago	2.25
Rockford Chair & Furniture Co., Rockford, Ill.	155.50
Rockford National Furn. Co., Rockford, Ill.	125.55
Shear-Maddox Co., Grand Rapids	23.50
Stickley Bros. Co., Grand Rapids	115.64
Tennis Transfer, Grand Rapids	133.96
Western Union Telegraph Co., G.R.	3.27
White Baggage Co., Grand Rapids	16.44
Widdicomb Furn. Co., Grand Rap.	116.66
E. Wiener Co., Milwaukee	47.00
Wolverine Upholstery Co., Grand R.	139.25
Ypsilanti Reed Co., Ionia	375.04
G. R. Savings Bank, Grand Rapids	175.00
McDonald Estate, Grand Rapids	1,651.73
W. R. Montgomery, Grand Rapids	607.89

C. H. Roach, Grand Rapids 124.68
D. Swets, Grand Rapids 1.73
Gerald Roach, Grand Rapids 64.80
Grace U. Tacey, Essexville 35.00
W. H. Westley, Grand Rapids 10.00

Dec. 9. We have received the schedules, order of reference and adjudication in the matter of Peter Wiersma, Bankrupt No. 5075. The bankrupt is a resident of Grand Rapids, and his occupation is that of a laborer. The schedules of the bankrupt show assets of \$189, of which \$179 is claimed as exempt. The schedules list liabilities at \$5,447.73. The court has written for funds and upon receipt of same the first meeting of creditors will be called.

In the matter of Charles G. Porter, Bankrupt No. 5064. The sale of assets has been called for Dec. 23, at the premises formerly occupied by the bankrupt at 106 S. Main street, Vicksburg. The assets consist of clothing and haberdashery appraised at \$1,675.25 and store fixtures appraised at \$144. All interested in such sale should be present at the date above set forth.

In the matter of Roach-Montgomery Co., Inc., Bankrupt No. 5076. The first meeting of creditors has been called for Dec. 30.

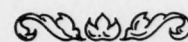


Analysis of any security furnished upon request.

J. H. Petter & Co.
Investment Bankers
343 Michigan Trust Building
Phone 4417

SYMPATHETIC

Bankers who take a sympathetic interest in the business of their customers help more than by mere loaning of money. Such an interest has helped many a company prosper and grow far beyond the amount loaned.



GRAND RAPIDS SAVINGS BANK

"The Bank Where You Feel at Home"

17 Convenient Offices

RETAIL GROCER

Retail Grocers and Meat Dealers Association of Michigan.

President—Paul Schmidt, Lansing.
First Vice-President — Theodore J. Bathke, Petoskey.
Second Vice-President — Randolph Eckert, Flint.
Secretary — Herman Hanson, Grand Rapids.
Treasurer—O. H. Bailey, Sr., Lansing.
Directors—Holger Jorgenson, Muskegon; L. V. Eberhard, Grand Rapids; John Lurie, Detroit; E. B. Hawley, Battle Creek; Ward Newman, Pontiac.

Remember the High Cost of Selling.

Because we are all inclined to be deceived by the promise of extra margins—always called "profit" by the seller, though, as we shall see, a loss is quite liable to result—I condense the following from Printers' Ink, signed by W. M. McCormick. I omit quotation marks for convenience.

Not anytime in the last decade have conditions been more embarrassing for bankers to know how far to go with food manufacturers, wholesalers or retailers than in the last three years.

Before that the aggressive ones made money easily, but with depression many cut prices even below cost to maintain volume, thereby thinking they were cutting overhead.

The private label campaign was entered forcefully and many bought those brands, most of which are seconds and thirds notwithstanding compliance with the pure food law which, as you may know, is a purity law only. Quality does not enter; hence the consumer gets goods not satisfactory, refuses to buy more and retailer finds himself with stagnant stocks, goods declining in price, deteriorating with age, sapping profits. This is one cause of failure to discount bills.

If misfortune necessitates a forced sale of such merchandise, experience shows it will bring 17 to 25 cents on the dollar in contrast to advertised staple brands—well known and used daily—which under forced sale bring from 90 to 98 cents on the dollar.

Through this alone bankers have sustained heavy losses because of ill-advised buying. It costs 5 to 20 per cent. more to pack private label goods, depending on quantity. Supplies cost more because bought in small lots and labeling and packaging is by hand against machine work on large lots. The extra cost falls on the purchaser.

It takes more time to handle private labeled brands—more explanations—larger stocks. These are losses seldom realized. There may be articles which lend themselves to private labels, but they are few.

For more than twenty years we packed private labels and made money. Often more can be made on them than on staples because if the market advances the manufacturer can substitute lower quality whereas on his standard brands he must maintain quality regardless. This has proved expensive at times, but inasmuch as the maker spends hundreds of thousands annually in advertising, he dares not substitute seconds or thirds or anything inferior. Such as have tried substitution have closed their plants or lost dealer and consumer confidence so they are hanging to a dwindling business.

One characteristic pitfall of private label buying is the temptation to angle for lower costs. The private label man does not see it through. Under such chiseling his grade hopelessly disappears, quality vacillates, goods do not repeat. Private labels are not stabilized by advertising, sell on price and appearance only.

The housewife spends 94 per cent. of her husband's money. Our slogan for this fall is "Get Your Money's Worth." We must get back to fundamentals. These are cruel facts, but they must be met.

The banker is realizing that he jeopardizes the bank's money when he lends to a merchant whose stock is largely private label. If the banker will insist that those to whom he lends shall stabilize their business on sound merchandise and get a just profit, less risk will be run and more profit realized in the end.

I transcribe that article not because what Mr. McCormick writes is new. It is really old stuff. But he has restated certain fundamentals with exceeding skill and clarity. It all reminds me of thirty-five years ago, when the Findlay store was long established headquarters for the Tycoon Japan Tea. That was bulk tea, as was all but Tetley's, which was first, and Lipton's which was second among branded teas to be widely distributed. Temptation came on me to try to "save" a bit out of my cost of tea.

Probably I should not have gone far, fortunately, a hint halted me before I started. It was a tea salesman for another house who told how any number of country merchants tried to pit their judgment of tea against that of the Chicago experts. They first took on somebody's tea which they felt was a "good match," saving maybe two to five cents per pound. Soon another house offered a "perfect match" for still two to five cents less. "Before he knows it," concluded that salesman, "that man's grades are gone absolutely to pieces. He has not a standard item in his stock."

Years ago the chains stressed the price-appeal, now happily passing out of the picture, until a point was reached described by their advertising counsel boldly in a talk I also condense. He said:

"To offer private labels in competition with national brands already accepted and wanted is to double the necessary effort and multiply selling cost. Public preference is so well established on these leading sellers that it cannot be overcome without a cost greater than you now pay for known merchandise. With \$1.45 quoted against \$1.65 you have a false profit of 20 cents a dozen to equal the same rate and 20 cents more to keep it going.

"Advertising working as a sales power house has saturated the consumer mind with preference that will not be denied. The people will have what they want and if chain stores don't give it to them some more scientific system of retailing will. It is retail suicide in this age of consumer intelligence to offer brands of unknown stability with the claim that they are

'just as good' as nationally advertised standards."

"Time—tradition—the years of advertising repetition is the essence of the consumer's preference. The people are convinced. The intrinsic values have reached the depths of the Nation's understanding. You cannot rock the solidity of this subconscious foundation with your single-handed effort.

"I want to ask: Who cut-priced the profit out of nationally advertised lines? Not the manufacturer. Not the solo grocer, for he didn't have the price. You used the hammer until it got hot. Each time the manufacturer yielded he awoke next morning to find the education in two-inch headlines. You wouldn't keep the margin when you earned it. Now you say there is no profit in nationally advertised goods. If there is no profit in them, you sold it out and it is up to you to put it back where it belongs!"

What do you know about that kind of talk? What would you—"independent grocers"—do to a secretary or other official in your association who talked turkey that way to you? My impression is that he would immedi-

ately become so unpopular among you that he would have to hunt another job.

Now, the chain men did not specially "like" that talk, but they took it to heart. They grasped its plain logic and ever since they have been "beating back" to sanity in pricing, so that today—several years later—any grocer can make a fair margin, all the margin proper on such items as are so completely pre-sold, on advertised grocery merchandise.

And that gentlemen of the trade, is what I am trying to emphasize in what I have written above.

Paul Findlay.

A New Orleans taxi company is wooing trade by equipping its twenty cabs with radio receivers. Drivers proffer passengers their choice of stations.

SALESBOOKS

NOW is the time to order.
We save you money.

Battle Creek Sales Book Co.
Battle Creek, Mich.

KENT STORAGE COMPANY

Grand Rapids, Michigan

EGGS - EGGS - EGGS

Now shipping finest quality

APRIL and MAY Canded Whites or Browns

Wire or Write us for prices.

THE realization that this company has been making golden-crisp
POSTMA'S RUSKS
for 50 continuous years brings
deep satisfaction to the
POSTMA BISCUIT CO.
Grand Rapids

Are the canned foods you feature grown
and packed
in your home
state?

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



A complete line of canned vegetables and fruits

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.

Price Policies in Meat Trade Yield To Other Influences.

As is true in all businesses, those in the meat field seek to obtain prices for their product which will represent cost plus a profit. It happens that there are other factors entering into meat prices, and they are of greater influence than the policy itself.

But before discussing these other influences, let's see what items enter into cost. In general there are eight.

The first is that of overhead or investment. It represents what amounts to rental on buildings and equipment necessary for the conduct of business.

The second might be called administration or management. This is an item which mounts in total as the breadth of a business increases, because the more employees and the farther apart they are scattered the more supervision is necessary.

The third is taxes, and at this particular time it is hardly necessary to delve deeply into that subject. At all times taxes are a considerable item of expense, and when a depression is on and counties, states and the Federal Government are all seeking to balance their budgets, taxes become of great importance. In the same class with taxes might be placed the moneys which have to be expended in donations to community chests, etc.

Number four is raw material. This item varies in different businesses, for the raw materials of some are of comparatively little consequence, while in others they are of great consequence.

In the meat field, for example, the cost of raw material is by long odds the greatest single item of expense. Furthermore, it is an item which fluctuates in value from month to month, from week to week and even from day to day. Price policies, therefore, have to take into consideration the varying cost of the raw material, and bids for raw materials must be based on selling prices of the finished product.

Labor is a fifth item in those making up cost, and labor charges vary with volume. Transportation is the sixth item on the list. Meat is perishable and requires special equipment and special attention. Selling expenses constitute the seventh item, and they are influenced, as are labor costs, by the volume handled and the service that accompanies selling. A number of intangibles constitute the eighth and last group. These intangibles include spoilage, changes in style, shrinkage, breakage and bad debts. The style change item doesn't apply very broadly to meats, but all the others are important, even though they are at times overlooked.

All of the foregoing in varying degrees enter into the cost of meat. Profit has not been an important factor for some time. Back in what we call "the good old days" 3 per cent. on turnover was regarded as a fair and reasonable profit. Since the war and

the depression that followed it, 2 per cent. on turnover has generally come to be regarded as a satisfactory return, but in the last several years most anybody in the meat business would have cheered if he could have made 1 per cent.

It has to be conceded that meat dealers cannot expect to make as long a profit margin as do the dealers in various other commodities. Meat is an item of everyday consumption, and is in the class of necessities, and people simply will not pay as much for the things that they have to have every day as they will for the things that they do not have to have, and which fall into the luxury class.

Policies are not very important in determining meat prices for few and far between are the concerns in the meat business that could anywhere near make what policy would designate as a fair return. The competition in the industry, plus certain peculiarities applicable to it, make price a matter of conditions rather than of policies.

Following are some of the peculiarities of the meat industry which render it difficult, if not impossible, to determine price by policies:

Meat is highly perishable. It cannot be held successfully for any long period of time. It must be moved into consumption at approximately the same rate that livestock comes to market, for it is the experience of the men in the business that almost invariably when they hold back product, even for the short time that such holding is possible, they sustain a loss by reason of having done so.

Meat is largely a natural product. That is, it reaches the handlers in such shape that comparatively little value is added to it by the work that is done along the way. No dealer, therefore, is able to give any great individuality to his product. Beef is beef and lamb is lamb, and while there are carefully guarded secrets of curing and smoking which tend to produce superior ham and bacon, the great bulk of pork product is very similar to beef and lamb in that it has little individuality.

The chief difference between products of different firms lies in the containers.

Third and most important peculiarity of the packing business is its lack of definite and precise information on cost. The raw material of the packing industry is a finished product from the farms, and while it is possible to determine exactly the cost of steers or lambs or hogs, it is not possible to determine with equal mathematical accuracy the cost of any one of the numerous items into which the live animal is broken up. No one knows definitely the cost of a beef loin, a lamb rack or a ham.

The only method of determining the cost of the individual item is the arbitrary one of using the going market for such items as a basis. In other words, if it is possible for a meat packer to buy green hams on the open market for 10c per pound, then it is assumed that the green hams that he himself produces cost him 10c per pound. The same method is applied as far as is possible to the other cuts in the meat animals.

It is easy to see that under this system, and because of fluctuating market prices, two different packers could have two entirely different cost figures for the same product, and insofar as costs influence selling prices the selling prices would differ.

A fourth and likewise important peculiarity of the meat industry is that it has little or no control over its volume. The Nation's farmers produce meat animals without apparent regard to consumptive demand for meat, and they send the meat animals to market with faith that the meat packers will buy them because they have always bought them in the past.

Probably this method, or lack of method, will always prevail, because many of the things which the farmer raises are of no value except when converted into livestock, and crops cannot, or at least they are not, regulated.

(Continued on page 22)

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ELECTRIC REFRIGERATING SYSTEMS
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State Regulation means Complete Protection.

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Phone 93401 108 Market Ave., Grand Rapids, Mich.
Agency Offices in Principal Cities of Michigan.



ROWENA

(SELF-RISING)

BE sure to keep stocked up on this popular seller.

Made by the
Valley City Milling Co.
Grand Rapids, Michigan

PANCAKE FLOUR

and
BUCKWHEAT COMPOUND

Rademaker-Dooge Grocer Co.

Distributors of

Anchor Red Salmon

Red Heart Med. Red Salmon

Surf Pink Salmon

Bull Dog Sardines

Red Crown Sliced Beef

The House of Quality and Service

HARDWARE

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

Last Minute Suggestions For the Christmas Trade.

Some merchants adopt the policy of reserving what they consider their strongest and most spectacular Christmas window trim for the last few days before Christmas. If there is a dummy Santa Claus, it is put in the window then; if there are any spectacular "properties" they are saved for the last few days.

This is a mistake. After the middle of December, everyone knows that Christmas is coming. The Christmas spirit is in the air. So the time to use Santa Claus and the spectacular and colorful Christmas effects is early in the season, when it is still necessary to get the public thinking along Christmas lines.

Of course, all through the season Christmas accessories should be used in connection with all window trims, and as far as possible they should be worked into interior displays. But they should not be used to such an extent as to distract attention from the stock.

The form a window display should take may be determined by a clear understanding of the attitude of the buying public. Early in December, the average individual is still thinking of other things than Christmas. Hence, you have to emphasize the Christmas idea. After December 15, the average individual is asking himself: "What on earth can I buy for \$2 that will make a nice present for So-and-So?" or "How can I stretch \$25 to cover all the gifts I ought to buy?" It is up to the dealer to meet this attitude by proffering the practical suggestions which will answer such perplexing questions.

Hence the "stocky" window display is advisable for the last week or ten days before the holiday; with just enough in the way of decorative Christmas accessories to give it the requisite Christmas touch.

As a general principle, any window display should perform a double function. The window as a whole must attract attention and cause people to stop for a closer look; and the individual items on display should be of such a nature and so arranged as to induce the passer-by to go inside for a still closer look.

What will most interest the average individual right now is the goods which answer the question: "What can I possibly buy for So-and-So?" So-and-So may be mother, father, sister, brother, husband, wife, daughter, son, baby or neighbor. So right now the most effective window trim is one which presents a wide variety of specific gift suggestions for all sorts of people.

If you have more than one window, you might devote one display to gifts for women and another to gifts for men and the biggest of all to gifts for children. Or if there are only two, give one to children and the other to grown-ups.

There should be the most absolute co-ordination between the window and

the store interior. The interest of the observer must not be aroused by the window only to be dissipated the moment he steps inside the store. Give your store the same Christmas touch, and have your salespeople familiar with the articles featured in the window trim, and the range of prices.

I have known occasions when I went into a store, asked for some article on display in the window and was referred from one mystified clerk to another; and ultimately had to point out the article—merely because the salespeople didn't know what was being featured. That might be due to forgetfulness or lack of interest on the part of the salespeople; but more usually it was due to the fact that the man responsible for the display suddenly decided to make a special of something and forgot to tell his staff about it.

It is up to the merchant to see that his salespeople know what lines are being featured, in window display and newspaper advertising and at what prices. Even the clerk most eager to find out these things is apt to miss something if left to his own resources.

An important feature right now is to see that the Christmas window and the store interior are properly lighted. Light is always essential to effective window display; but never more so than when the days are short and darkness sets in early. It is too late now to alter your window lighting for the present season. But see that the "dead" electric light bulbs are replaced by live ones, that bulbs and shades and reflectors are cleaned and kept clean, and that the illumination is A-1. Try to so arrange your display that no item in it interferes with the effective lighting of the whole.

It pays to keep the windows lighted through the evening even when the store closes early. People are more apt to stop and look at a lighted display after dark than in the daytime.

Take a few minutes to study your lighting effects with a view to determining how they can be improved for next Christmas. It pays to look and plan ahead in such things.

In these last stages of the Christmas season, it will pay you to push the sale of gift lines for all they are worth. The present year calls for methods somewhat more aggressive and energetic than in a normal year. Price tickets should be liberally used in your displays and larger show cards to emphasize some particularly strong selling point of the individual article on display or the entire group. See that your salespeople are prepared to make practical gift suggestions to customers.

You will probably have printed or mimeographed lists of gift suggestions. These can be enclosed in parcels and handed out to customers, and will bring quite a few repeat orders.

But what the salesman can do in the way of personal suggestion will be still more potent. It is far easier to sell to a man who is already in the store than to bring him back after he has gone out.

Hence it will probably be worth while for you to talk over this phase of Christmas selling with your staff, and get them keyed up to rather ex-

ceptional efforts in the way of suggestive salesmanship. Try to get the whole staff working along these lines, of suggesting suitable gifts to customers and of pushing the sale of your Christmas lines. Victor Lauriston.

A Business Man's Philosophy.

Neatness, thoroughness and exactness are qualities that the business office must laboriously inculcate. Stenographers, after graduating from high school, are unable to spell, and transcription of their notes reveals that they have no comprehension of the basic rules of grammar. Further, the typing of the beginner usually is slovenly, indicating a lack of discipline in the school of training. The general attitude is that the ability to spell, observe rules of grammar, compose intelligible sentences and enunciate clearly are secondary considerations in an education. The college boy or girl who knows historical dates, or can do a problem in higher mathematics, or can translate French, or can perform an experiment in chemistry thinks it is a waste of time to bother about "trifles" that were "learned" in the seventh grade.

Yet success in real life often hangs on the mastery of these trifles. The engineer who cannot write an understandable, much less a readable, report usually works at a modest salary for a man who enjoys a large income, because the latter has the ability to make an effective presentation verbally or in print.

At one time a university man was distinguished by his ability to talk and write English. To-day a clerk in a first-class haberdasher's shop is often his superior. The clerk, like the elevator and telephone girls, has been drilled in correct speech by the employer. William Feather.

Retailers' organizations in two Minnesota towns have cut members' overheads through co-operative delivery services. Pick up and delivery is made over regular routes, on strict time schedules. Two deliveries are made in the morning, two in the afternoon, and an evening delivery on eves of holidays. The delivery service assumes responsibility for C. O. D. orders.

Perhaps some children are naughty because they have heard that the good die young.

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DRY GOODS

Michigan Retail Dry Goods Association.
 President—Geo. C. Pratt, Grand Rapids.
 First Vice-President—Thomas P. Pitkethly, Flint.
 Second Vice-President—Paul L. Proud, Ann Arbor.
 Secretary-Treasurer—Clare R. Sperry, Port Huron.
 Manager—Jason E. Hammond, Lansing.

To Push Rugs as Holiday Gifts.

As a means of clearing stocks for inventory and of increasing dollar sales volume, retailers throughout the East will start this week to experiment with the promotion of room-size Oriental and domestic rugs as holiday gift items. Featuring them as useful gifts, merchants are prepared to stress the desirability of rugs and in many cases arrange for time payments from purchasers. The rug sections of large stores, formerly turned over to toy departments, will be kept intact in several Chicago and Boston retail establishments this year while merchandise managers attempt to demonstrate the feasibility of doing a volume Christmas business on rugs. In other years only scatter rugs were promoted in a large way for the holidays.

Men's Holiday Goods Active.

The usual last-minute rush for holiday merchandise enlivens activity in the men's wear markets this week. Furnishings are outstanding, with main demand centered on flannel and rayon bathrobes, plain silk crepe mufflers with initials, ensemble rayon underwear sets and pigskin gloves, on which deliveries are slow. Silk shirts, wholesaling at about \$21.50 per dozen, are being sought, as are plain wool ties and plaid wool scarfs. In suspenders a new style has been brought out which gains favor. It has wool plaid insert with backing of imitation or real leather and with leather ends, retailing at 79 cents and \$1. Some goods for January sales also are being ordered.

Small Appliances Sell Freely.

A substantial increase in the demand for electrical appliances is apparent in the wholesale market this week. Most of the calls have been for small kitchen appliances priced to retail in the \$5 to \$9.50 ranges. Buyers from local stores have replenished holiday stocks, while both retailers and wholesalers ordered goods for January and February promotions. Percolators, irons and toasters continue outstanding sellers in popular price merchandise. Electrically operated batter mixers and juice extractors are in fair demand in the retail ranges up to \$18. Although figures are lacking, manufacturers of washing machines said yesterday that unit sales of their products to date are on a par with the 1931 holiday season.

White Stone Jewelry Selling.

The interest shown by retailers in white stone novelty jewelry is a highlight of the demand for this merchandise, according to Carl Rosenberger, president of Cohn & Rosenberger, Inc. Rhinestone types are selling well, particularly in short collar and pendant styles. Rhinestones, combined with colored baguettes, have also been outstanding in a brooch formed of two clips, which may be worn separately if desired. Mr. Rosenberger estimated

the sale of earrings at retail as being about twice the number bought in 1931. Chokers in short and long lengths are active. A long, thin cigarette case, designed to hold twenty cigarettes, has been in demand.

Holiday Pewter Orders Off.

Holiday purchases of pewter hollow ware and other types of metal hollow ware have proved a disappointment to manufacturers so far this month. A large volume of business expected from stores immediately after the first of the month failed to materialize, and producers see little chance of obtaining the orders now. Purchases of pewter are reported from 15 to 20 per cent. below the volume for the corresponding period last year. Only products in the retail ranges of \$1.95 to \$7.95 are moving. Sales of sterling silver in the medium and better price ranges also fell below expectations, but calls for extreme low-end goods are close to normal.

Glass Trade Awaits Beer Bill.

Believing that enactment of the beer bill by Congress is inevitable, manufacturers of table glassware are looking forward to a sharp improvement in their trade early next month. The prospect of a revived demand for beer tumblers, goblets and mugs has put new life into the industry, and producers are ready to go into the production of glasses as soon as Congress acts and the details of the new bill become public. Tax and sales restrictions incorporated in the measure will govern the type of glasses produced but the majority of manufacturers expect that the nine-ounce goblet will be in greatest demand once the law is changed.

Clothing Rise Seen Possible.

While Spring clothing lines have all been priced, manufacturers are prepared to put into effect any advance necessitated by a rise in the wage scales of tailors. A 15 per cent. increase in the wage scale might mean an addition of 50 cents to \$1.50 a suit to the wholesale price of the cheaper lines, it was estimated. Charles Jaffee, president of the New York Clothing Manufacturers, has called a meeting of the membership of his organization to study the wage question more carefully and expects to have a report ready within another week. Mr. Jaffee said possibilities of a rise in prices has not spurred retailers to place more than ordinary advance business.

Black and Blue Lead For Spring.

Very heavy concentration on the black and blue shades is indicated for early purchasing of coats and suits for Spring. About 65 per cent. of orders for volume selling merchandise should be concentrated on these hues, according to an analysis made by the color committee of the National Retail Dry Goods Association. Ranking next in importance is the beige family comprising being, tan and brown, which should have about 20 per cent. of the demand. Grays on the order of Oxford and warmer tones are rated as due for about 10 per cent. of the demand. The remaining 5 per cent. will be spread over assorted colors.

Delayed Sheet Orders Worry Mills.

Sheet and pillowcase selling agents are considerably disturbed by the failure of retailers to place orders for January white goods sales. While some business has trickled in during the last few weeks, which would have nominally been placed in October and early November, the total is far below requirements and the opinion is expressed that stores are outstaying their market. Selling agents admit that retailers are expecting lower prices, but declared that the market has firmed up considerably in the last week and that no further concessions can be expected.

Expect Shoe Orders Next Month.

Spring buying of volume shoe styles is expected to start shortly after the first of the year, when new prices will have been made by leading producers on men's numbers. Some advance business has already been placed on women's numbers for Southern wear and on the higher price men's lines, but such orders have been scattered. The men's volume styles will be cut about 5 to 15 cents per pair by leading producers, making prices during the third week of December, it was indicated yesterday. Some of the higher price ranges have been reduced 25 to 75 cents per pair.

Cosmetics Industry For Sales Tax.

The cosmetics industry will lend strong support to the movement for the enactment of a general manufacturers' sales levy. The present levy of 10 per cent. has greatly reduced the volume of toilet goods sales and has

done much harm to the industry. The effect has been to raise prices in a period in which increases run counter to the normal trend and against consumer purchasing views. He indicated a low general sales tax would not act as a handicap for the industry.

Dinner Ware Volume Down.

Manufacturers of popular price dinner ware estimate that sales volume for the current year will fall 12 to 15 per cent. below 1931 levels. Current sales, they say, are good, but the demand is not sufficient to make up for the abnormally slack months experienced through the late Spring and early Summer. Some manufacturers who have sufficient stocks are pressing customers to purchase substantial quantities of merchandise for later promotions, and are reported meeting with fair success. Regular Spring lines, which will be exhibited at the Pittsburg trade show next month, are complete, but the work of pricing the new goods is still in progress.

Zephyr Swim Suits Cut Sharply.

Sharp reductions in the higher price lines of zephyr bathing suits, bringing them into closer relationship with the plain worsted numbers, are expected to stimulate business on these numbers for next year. Downward revisions of \$2 to \$3 a dozen on numbers originally priced at \$18.50 and \$19.50 a dozen have been put into effect and permit the offering of these numbers at the lowest retail price ranges on record.

Spreading work spreads revival.

S

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HOTEL DEPARTMENT

How the Rancho Golf Club Looks To Verbeck.

Los Angeles, Dec. 10.—Several times recently I have enjoyed the hospitality of the Rancho Golf Club, at Westwood Hills—within the Los Angeles city limits—through the courtesy of its manager, Dave Barker, who, by the way, was a brother-in-law of the late Abe Frank, president and general manager of Hotel Ambassador, one of Los Angeles' most pretentious hotels. The Rancho golf club is a subsidiary of the Ambassador, and Mr. Barker happens to be ripe in hotel experience, having been associated with various Michigan institutions. He started out in his early youth at Hotel Sherman, in Chicago, then under the management of Mr. Frank, working his way up from the kitchen, or back of the house, to a position as bell boy, from whence he was transplanted to Rec-tor's world famed Chicago restaurant, thence to other positions, and from there to Hotel Oliver, South Bend, and from there on to higher positions, but always with the fund of hotel knowledge gained through his association with the aforesaid Abe Frank, also well known in Michigan affairs. Hence his knowledge in this line has made him an important factor in the wondrous country club, one of the most important in California, if not in the entire country. Naturally, I have been interested in these visits I have made to his domain, and it has been a great satisfaction to find "parking space" where I could be in touch with an up to date hotelier, with such an agreeable disposition. Rancho golf club has an area of nearly 200 acres with a most spectacular setting in the very heart of Westwood Hills, its buildings being of the pure Spanish type, and its equipment consisting of spacious dining and grill rooms, beautiful reception and service rooms. It boasts of a Ladies' Auxiliary unequalled in importance anywhere, and for the reason that its sporting activities are under direct charge of Arthur Clarkson, an international professional, is the scene of many a contest with which the fraternity at large is familiar. I took occasion, on a recent visit, to interview this very agreeable and interesting individual, who has been connected with this institution ever since its establishment, twelve years ago. "When I first came to America from Carnoustie, the birthplace of so many expert golfers who have made this country their habitat," he informed me, "I recall how the average American gazed and how many laughed whenever I walked along the street adorned with my knickers, and when I accentuated the ensemble with my golfing implements, the ridicule was even more intense. Few knew what they were intended for. I recall one dear old lady telling her red-headed boy who happened to be traveling on the same street car with me, that my clubs were some sort of Indian tomahawk and that I was presumably a wild man from the Far West. 'And he's no more than a mere boy,' she said. 'See the short pants he wears.' On another occasion when I was changing from one station to another, in Chicago, I heard one newsboy say to another: 'Look at the burglar, will ya? He's carrying his jimmies in a bag and don't seem to care who sees him.' To-day the sight of golf clubs in any part of the world, means nothing. We see it on every side, and the game has assuredly become America's own, and the lads who used to play baseball on the vacant lots, are now carrying at the regular clubs, and the business man who, twenty years ago, considered a golf player as a fit subject for an imbecile asylum, does not play to-day because of physical disability. Golf has greatly improved the health of the average American man and woman. It has come as a

Godsend to countless thousands and equally as many owe their very existence to exercise taken on the links of the world."

I have before me a letter from a Tradesman reader who asks me for the actual low-down on employment conditions in California. Of course, I am answering same, as I do all such communications, but for the benefit of the public at large, I am taking advantage of the occasion to repeat what I have many times told my Michigan friends, and others, that there isn't absolutely a chance on earth to get a job of any kind out here, especially for an alien. If perchance there happens to be an opening, which is very rare, the "native son test" is applied, and the beans are spilled. I have in mind a Michigan acquaintance who came here over two years ago, filled with the assurance that he could "get a job anywhere." He is still in the bread line, and the worst aspect of the case is that he has become injured by his condition, and is a veritable hobo. An official of the Greeters told me a short time ago that he believes there are 500 individuals here looking for hotel jobs. As I have frequently stated: If you have a return ticket, or money to keep going, California is an ideal place to spend the winter, but for this very reason, there are thousands here who hope to "piece out" by finding something to do. They are all doomed to disappointment.

I note that a large number of hotels throughout the East have given publicity to the fact that there will be no New Year's entertainments in their various establishments this year. They cater to the "decent" element, but admit that the New Years carousals by this same ultra class "gets their goats," as it were, and the game is not worth the name. Funny how perfectly respectable people will slop over at holiday time, and in fact at any other time, when they think they are putting one over.

Once in a while somebody condemns some particular hotel because of some omission in service or something that happened therein. Every organization unknowingly harbors a few "slackers." The hotel has its troubles, and there are also a few hotels which do not deserve any consideration because of the things which occur, the correction of which they will never undertake. But the hotel which corrects its errors and discourages their repetition should be encouraged in the good work.

How the chef in a restaurant or hotel kitchen "keeps house" in an efficient manner, interests a great many people, whether their duties are confined to the domestic kitchen, or in public service for which they have not been previously trained. One of the leading department stores here shows a sense of realization of this condition by conducting a sort of information bureau which gives frequent matinee exhibitions to which those interested have entree. The idea of supplying cards on which recipes are printed, representing the dishes served on the particular occasion, uniform in size so they may be filed in card indexes, without cost, is a winning card. I believe it could be adopted to great advantage in Detroit, Grand Rapids and other metropolitan centers in Michigan and elsewhere. It is good advertising and extremely practical.

False economy is as extravagant as wastefulness. When a well paid employe takes valuable time to save string, wrapping paper and paper clips, he is not only a direct financial loss but also sets an example of pettiness which is bad for an organization.

Years ago there used to be sort of a standing joke concerning the use of alfalfa for human food. First it was tried out on the poultry contingent and

found to meet the bill. Now it has become a figure in the ordinary bill of fare in the so-called health restaurants. At that it probably contains more nutriment than some of the various forms of sawdust and nut shells under the guise of breakfast foods.

Quite recently an airplane pilot celebrated his millionth mile of flying without an accident, accompanied with a sigh that improvements and safety measures are taking the adventure out of the air. However, at the same time he was making his lament, an airplane was lying like a patch of snow on one of the New Mexico hills, with a dead pilot in the vicinity. Some may conclude that thrill is still left among the clouds. There is adventure in taking the railroad train, or even in riding in the car of your friend. Of course modern precaution has done much to eliminate these elements of danger but every day we read about these fatalities. It is not always recklessness which brings about these disasters, although stunt flying has brought down its harvest, but there are the natural handicaps which present themselves without warning. The daily arrival of the air mail is no longer a novelty. The aviator fully realizes this and he no longer looks for notoriety. He plows his way regularly through clouds and sunshine as part of the great work of the world. He no longer thinks it clever to fly upside down, and he has no consuming desire to fill a watery grave by ocean flying. They just come and go on schedule, and ought to get pleasure out of the knowledge that they are performing a real public service. And when one fully realizes he is doing this for a purpose, and forgets all about adventure, he may be said to have arrived.

A domestic relations court has been established in Los Angeles. For a long time this city has carried the sweepstakes for her divorce activities and it has seemed almost as though the grists turned out have been really greater than the raw material provided for the hopper. Now it is proposed to dam the water before it reaches the mill—sort of regulate it, as it were. So far the statement has been made that if all the in-laws could be barred from the new-founded home at the time of the marriage, many corners in domestic economy could be safely turned. In-laws seem to be the center of disturbance. They are often guilty of making bad matches in the beginning and then kindle the fires that burn the ties in two at the end. The future quality as well as quantity of the human race might be improved by their elimination or legal regulation.

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That is why LEADERS of Business
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**PANTLIND
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Is truly a friend to all travelers. All
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GEO. W. DAUCHY, Mgr.

Preston D. Norton, general manager of Hotel Norton, Detroit, and the Norton-Palmer, Windsor, was made managing director of the latter at a directors' meeting last week. Jack Lindsey, of the front office force was advanced to the position of assistant manager. Mr. Norton is certainly a "comer" and deserves all the good things showered upon him. This modern Pooh Bah is now president of the Windsor Hotel Association, chairman of the board of the Detroit Hotel Association, secretary of the Michigan Hotel Association and a member of the executive committee of the Great Lakes Tours Association. And in addition to all this is a goldarned good fellow.

Harold A. Sage, prominent in Detroit hotel circles and recently appointed promotion manager of the Detroit-Leland, was recently very severely injured in an automobile accident, and is in a Cleveland hospital with an asserted skull fracture.

H. L. Lawson, Detroit representative of the Hotel World-Review, gives a biographical sketch of Ralph T. Lee, proprietor of the Lee Plaza and Lee Crest hotels, in Detroit. Born at Britton, in the Wolverine State, in 1890, and brought up in hotel service in the Colonial House, in that little village, Mr. Lee has achieved greatness because of his cleverness, and is now a leading figure in Detroit hotel affairs, all of which is gratifying to his numerous colleagues.

John Dignan, who was active in the management of Hotel Vincent, Benton Harbor, in its earlier existence, is now manager of the Buena Park Hotel, Chicago.

Charles H. Schnell, steward at the Book-Cadillac, Detroit, and trustee of the Detroit Stewards' Association, last month started a series of twelve weekly lectures before the students of hotel administration at Michigan State College, Lansing, sponsored by the Michigan Hotel Association. The meetings which feature these lectures were held every Thursday.

The disturbance of guests at downtown hotels, in Detroit, by various street noises at night is receiving the attention of the Detroit Hotel Association, and an effort will be made to minimize same. The suggestion has been made that signs prepared reading: "Quiet—Hotel Zone" be erected in the downtown hotel section with a view to reducing the noise to a minimum, and assuring guests that the hotel keepers are doing everything possible to make their stay more pleasant and comfortable. The co-operation of the police and various transportation lines will be sought.

Federal Judge Wilkerson, of Chicago, proposes hereafter to know beforehand whether receivers he appoints to hotel jobs are familiar with such work, and with that end in view will appoint an advisory committee with whom he can confer before making such appointments. It would be a good thing for hotel investors if other judges would adopt such a policy.

Miss Flora Baars has taken over the operation of the coffee shop in the Hotel Janis, at South Haven.

Paul T. Kilborn, assistant manager at the Detroit Statler, present incumbent, and Joseph Denowitz, clerk at the Book-Cadillac, have been nominated for the presidency of Detroit Greeters, Charter No. 29. Other nominations were: for vice-presidents, Leon Degelman, manager of Hotel Ojibway, Sault Ste. Marie and Ed. Lee, of Hotel Elliott, Sturgis. Will H. Rademaker, of Hotel Norton, Detroit, was nominated for secretary.

At the National Hotel Exposition, recently held in New York, a first prize of \$50 for the slogan best describing the duties of the executive hotel housekeeper, was awarded to Mrs. Mary Hugh Magee, executive of the Oak Grove Club, at Flint.

Mrs. Margaret Pichler, wife of J. H. Pichler, resident manager of the Detroit Statler, died last week of heart failure. They were married in Chicago, in 1920, and became residents of Detroit five years later. Mrs. Pichler was an accomplished pianist, and prominent in Detroit social affairs.

Are we coming to state owned and operated hotels? I notice in Wisconsin the clerk of one of the counties has on his hands for operation a hotel which was in default of taxes. It will be interesting to know if this class of competition is enjoyed by other similar institutions in the community.

Whether there is or is not such an individual as Santa Claus may be demonstrated practically, if they accomplish the object in getting beer for Christmas. Certainly a few pudding heads in Congress tried to throw a monkey wrench into the legislative mechanism, but it clearly demonstrates that they were "lame ducks" because they ought to be.

In line with the efforts of hotel men to restore public confidence are additional evidences of their good intentions. In many communities bread lines have been established, they and the restaurateurs have organized efficiently for feeding the hungry. Dining rooms have been thrown open periodically where good, substantial food has been dispensed to the hungry without money or without price. In some of the larger cities like Detroit, local caterers have organized effectively for this work and have systematically disposed of their surplus stocks of food by charitable offerings. God bless them all. I am proud to have been of them, and while I may have offered a little honest criticism from time to time, I am ready to maintain the statement that the rank and file are far-seeing, charitable to the core and they have a wonderful faculty of overlooking the meal check at such times as these.

Now that Professor Einstein has secured his visa, or whatever you call it and will soon be taking up his winter quarters at Pasadena, the problem suggested by Will Rogers as to whether drug store lunches or an excess of "sympathetic" gin is responsible for tired tummys of active business men and not less active blonde stenographers, may be threshed out. Also the learned scientist may be able to explain why hot water bottles, oodles of them, sold on the last day of the year by the energetic drug man, are gathered up in windrows in parking fields adjacent to night clubs, New Year's morning, with hundreds of enforcement officers on their jobs the night before, watching for evidence of law violation. Frank S. Verbeck.

Not Exactly Friendly To the United States.

Grand Rapids, Dec. 12—Five years ago I spent eight months in Europe in the leading hotels. I had daily access to the leading newspapers of England. There were frequent reports of happenings in America, accompanied by comments playing up the boorishness of American society, and never any friendly comments, but generally slurring references to American ways and opinions, always distorted with exaggerations, having much the appearance of political propaganda, deeply imbued with old-time prejudices or jealousies, due to the rising importance of America in the world's finances.

If such was the popular feeling in those days, it must now amount to a rage of bitterness, with thoughts of Shylockism and attributing to America an increased interest in the world's economic troubles.

If there is a source for obtaining copies of their newspapers of recent date, it might be interesting to note their sentiment toward America now.

I had a Detroit friend, once Mayor, who always referred to England as "Perfidious Albion."

Gaius W. Perkins.

Items From the Cloverland of Michigan.

Sault Ste. Marie, Dec. 13—Not many years ago, the Sault was a leader in winter weather. We could boast on having the most snow and cold spells, but this winter we seem to be the ideal spot escaping the severe snow storms and low temperature which have visited Southern Michigan and almost every other part of the country. We had only three cold days last week and very little snow, but not enough to call out the snowplows. Not only are we thankful for the fine winter, but also for the small share of the depression, as compared with other parts of the world. Still we are furnishing Florida with the Sault colony as in former years.

John I. Bellaire, Manistique merchant, recorder of Upper Peninsula history and friend of the Indians, is now an honored member of the Choctaw tribe. This favor was bestowed in November by Ekuskini Sachem, of Tellico and Sagamore of Kalispel, hereditary chief of the Cherokees and the Choctaws, now living in Poland, Ohio.

The White Star Refining Co., of Detroit, has asked for a permit to construct a \$12,000 gas station on the corner of Ashmun and Dawson streets here. The application for the building permit was made by James Henderson, local attorney, who represents the refining company here.

Two things which stand in the way of enforcing the liquor laws are the bootleggers and the drinkers.

The Fair store, at Escanaba, is observing the forty-fourth anniversary of a business which now serves the third generation—a tribute to its founder, Herman Gessner. The first store was located in the 800 block on Ludington street and was known as the Fair Store. In 1893 Herman Gessner opened up the Savings Bank department store in the 1000 block on Ludington street, consolidating in 1895 with the Fair Store, to be known as the Fair Savings Bank department store. Mr. Gessner has always been interested in all activities for the betterment of the community in which he lives. In 1915 he helped to organize the Escanaba Chamber of Commerce. In 1910 he arranged for the first county fair to be held in the Fair Store. After a yearly event at the fair grounds it finally became the present branch state fair. In 1922 he initiated the farmers' market, held near the Fair Store. The Fair Store is one of the largest independent home-owned department stores in the Northwest. Between sixty and eighty people are employed. Many employees have been with the firm from twenty-five to thirty-five years. The entire store was remodeled and provided with beautiful walnut fixtures in 1928. Prominent in the list of Mr. Gessner's accomplishments for community service and welfare is his work for the crippled children of the community. He is a great believer in printer's ink and attributes the satisfactory volume of business done by his store to consistent advertising.

It must be with a great deal of satisfaction that Mr. Stowe can look back forty-nine years and realize the great good work accomplished through the Tradesman, which has done more to promote a better understanding in business circles and solve the prob-

lems of the merchants than any other publication. Many of our old reliable merchants attribute their success to the advice and information taken from the Tradesman. The courageous vision of Mr. Stowe has had its reward. The merchants of Cloverland unite in extending to Mr. Stowe congratulations and hope that he may be spared for many more years to continue the good work.

Carlton E. Siddall, of Scottville, and Kenneth Musson, of Edmore, have purchased the Howbridge drug store at Manistique. The new firm will be known as the City Drug Store. Mr. Siddall is a graduate of the Ferris Institute at Big Rapids and is a registered pharmacist. Mr. Musson is a young man of considerable business experience who is now teaching at Melstrand. He will take over his new duties at the close of school in the spring.

So far, none of the hopeful brewers seem to have applied to the R. F. C. for self-liquidating loans.

James McKenzie, who has been conducting a grocery store in the East end of the city, has closed on account of the building having been sold. Mack, as he is known by his many friends, expects to get back to his first love as traveling salesman, which has been his hobby for many years.

William G. Tapert.

New Retail Standards.

The twenty-second annual convention of the National Retail Dry Goods Association, to be held from Jan. 16 to 20 at the Hotel Pennsylvania, New York, will "be devoted to the vital task of reevaluation and of reorganizing the mechanics of retailing in the light of new standards which must be set up to insure consumer satisfaction and a reasonable profit to those who make and distribute merchandise," according to an announcement.

The general opening session of the convention on the evening of Jan. 16, following the keynote address of P. A. O'Connell, will be given over to consideration of "vital economic problems, the trend of commodity prices, unemployment and taxation." On the next day there will be a session devoted to problems of the store of smaller sales volume. Tuesday evening will be featured by address on the cost of distribution from the standpoint of the economist, the manufacturer, the retailer and the consumer. The association's fashion show will be held on Wednesday evening, instead of on the closing day of the convention as heretofore.

Cautious on Linen Purchases.

While the men's clothing trade is looking forward to the largest volume of business on linen suits next year ever experienced, desire to keep cloth inventories at a minimum is forcing manufacturers to place the bulk of their linen suitings orders subject to cancellation. A steady flow of small orders is coming in from cutters-up to cover immediate requirements, which are only a small proportion of the business manufacturers promise importers. Linen stocks are so low that any spurt in demand would cause a 20 per cent. price advance both here and abroad. A slight firming of prices has taken place in the last week in the Belfast market.

A new double-headed shipping drum permits shipment of advertising or other matter with the drum itself. The removable protective head, lithographed, serves as a dealer sign.

DRUGS

Michigan Board of Pharmacy.

President—Clare F. Allan, 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.

Michigan State Pharmaceutical Association.

President—F. H. Taft, Lansing.
First Vice-President—Duncan Weaver, Fennville.
Second Vice-President—G. H. Fletcher, Ann Arbor.
Secretary—R. A. Turrel, Crosswell.
Treasurer—William H. Johnson, Kalamazoo.

Disparaging Nationally Advertised Products.

A unique window display conceived by the president of one of New York's large drug chains draws the deadly parallel between two well known brands of a household remedy.

Side by side, in the windows of the eleven drug stores operated by the Pennsylvania Drug Company, appear chemical analyses of the two brands. In these analyses, it is shown that a formula almost identical is used in the preparation of both products. Yet the price of one brand is 39c for each bottle, while the price of the other is 74c for the same quantity.

The Drug Trade News offers the following very apt editorial comment on the above saying:

"If such a plan is carried through, its effect will be to disparage National advertising and impair its influence in creating a consumer desire to buy the things that people see advertised. This prompts several questions.

"If such a thing could be accomplished, what would be its effect on drug store volume? Wouldn't the drug store suffer heavily from loss of volume?

"Is it a fact, or isn't it, that the chain stores, as well as the independent stores are dependent for their volume on national advertising?

"Before national advertising tied in its force with drug store products, the druggist was a much smaller merchant than he is to-day. He lived over his store or back of it. He enjoyed few comforts. His sales were limited and his net profit was sufficient to provide him with only the modest kind of a living. There was no such thing as a drug chain, because there was not enough volume in the field to support a chain.

"With national advertising there came volume. This volume brought with it opportunities that never before existed. Without this volume no drug store operator could pay present-day rents or make the fine store showing he does to-day.

"National advertising has not been without sin. It has encouraged evils that are hurtful and irritating—predatory price cutting for instance. But as a force it has been constructive for the drug field. It has created millions of additional customers annually for the drug store and has helped bring hundreds of millions of dollars into the drug store cash registers, that never would have gone there without this advertising.

"Are we now to destroy the effectiveness of this force which has helped the drug store grow? Is this wise to do? Will throwing mud at this force

—making it appear as a public gouger—help the drug store? If this mud sticks and creates prejudice in the public mind against nationally advertised products in favor of unadvertised or moderately advertised products, what will happen to drug store sales?

"What will happen to the drug store as an institution?

"The non-advertiser creates no business for the drug store.

"He sends no customers into the drug store—creates no new desires—does nothing to stimulate the buying impulse, makes no contribution to drug store growth. He lives off the work of others.

"In extolling the value of advertising as a sales building force, we of course are offering no brief for those who capitalize such advertising to cut prices to a point that takes away from retailers the opportunity to earn a living profit on the nationally advertised products they sell.

"Advertising which sends volume into a drug store but sends no profit along with that volume, is of no value. That's another story.

"What we are concerned about here is the danger to drug store volume that is presented by attacks on nationally advertised products designed to show that it is ham-stringing the public for more money than it ought to pay for a product. Advertising costs money. Every dollar invested in it creates customers for the drug store. That investment must be paid for. Don't we want it?

"Such attacks persuade us to ask if we are not killing the goose that lays the golden egg."

New Drug Stores.

Ambrose Hunsberger, chairman of the executive committee of the N. A. R. D., in his report when discussing the burning question of an influx of new drug stores, hit the nail on the head when he said it is a well known fact that a substantial number of new stores are being opened throughout the country, the inspiration in most cases being the extremely low rentals that the demoralized real estate market has brought about. There is nothing objectionable, of course, about establishing a new business enterprise in a community that is in need of additional or better drug store service by a druggist of experience having adequate financial resources. This picture, however, describes very few of the new ventures that are being undertaken. In most cases the locality chosen is already oversupplied with drug stores, but the hopeful aspirants seem to anticipate that the low rental investment in a business bolstered up by the addition of a multitude of unrelated sidelines will see them through. If volume fails to show, price cutting is resorted to in order to encourage it. The previously established stores respond in kind and demoralization of business in the affected localities is soon completed and the specter of bankruptcy appears. This is bad practice not only from the standpoint of the suicidal competitive conditions which are bound to develop but also by reason of the fact that the identity of retail drug stores must ultimately become entirely submerged in the interminable inclusion of additional sidelines. When

that situation eventuates the prestige and the special privileges now rightfully accorded to the practice of pharmacy as a dignified, distinct and essential vocation may be seriously jeopardized. Therefore, it seems that the addition of more drug stores should be discouraged from every angle by requesting real estate men, wholesalers and manufacturers to refrain from encouraging such ventures in communities already well supplied with drug store service.

Destroyers Going on Rocks.


Under the above heading the Bulletin of the Southern California Retail Druggists' Association says:

"It has been the habit in the past for certain types of chain stores to engage in business close to established independent merchants where another store was not needed and engage in a price cutting war with which the smaller merchant could not cope. In some cases rent the room over the head of a merchant and establish unreasonable rental values, not only for themselves, but for the other mer-

chants. In still other cases buy the property and force the merchant to move. Now some of the chains engaged in these tactics, and other chains are going into the hands of receivers to try to break their leases. They put up the cry that their downfall is due to too high rents.

"Their greed for power and control and determination to wreck individuals got them into this mess. They claim to be much more efficient than ordinary folks, but with all their secret rebates and better business qualifications they still go on the rocks. Somehow the law of compensation does work, and the devil can't prevent it. Unfortunately, many honest merchants have been ruined in this damnable war. After all, what is the excuse for existence of chains."

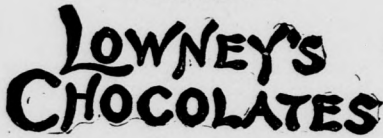
A New Mexico ice company is going into the frozen food business experimentally. On its own wagon routes and through a number of retail stores it is selling frozen oysters, fish, shrimp and frozen orange, tomato, cantaloupe and grape juices.



HOLIDAY CANDIES

POPULAR SINCE 1865

Distributors of



PUTNAM FACTORY
NATIONAL CANDY CO., INC.
Grand Rapids,
Michigan

1932 LINE

HOLIDAY GOODS

NOW ON DISPLAY

Best Line We Have Ever Shown

We Invite Comparison as to Price and Quality

Goods That Sell the Year Around

and some of the best imported and domestic items for retail trade.

We have merchandise to suit every purse. Come—see—and believe. All goods marked in plain figures, and we have sold some good size orders of Holiday Goods this year—and we expect a good year. You can't sell unless you buy—and some are always buying. This is your invitation to look it over.

Displayed in our own building

38-44 Oakes Street—Second Floor

Hazeltine & Perkins Drug Co.

Michigan

Grand Rapids

MICHIGAN BEET SUGAR.

Why Michigan People Should Use Michigan Sugar.

The "buy, use and boost Michigan-made beet sugar" campaign, now being conducted by the Farmers and Manufacturers Beet Sugar Association, an organization representing more than 14,000 Michigan farmers and practically all of the beet sugar companies in Michigan, is attracting Nation wide attention and comment.

Reports received from all sections of Michigan indicate that retail grocers are giving excellent co-operation and that the consumers of sugar in Michigan are rapidly becoming "beet sugar minded".

Unfortunately, however, the unwarranted prejudice against beet sugar has not been entirely dispelled and many consumers continue in the belief that beet sugar cannot be used for all purposes where sugar is required. That this prejudice exists is due to the fact that for many years the enemies of Michigan's beet sugar industry have been disseminating misleading inferences and false propaganda relative to the merits of beet sugar for the purpose of creating the impression that beet sugar is inferior to the foreign-grown cane product. While the Association will continue to combat this erroneous idea through the presentation of facts concerning the merits of beet and cane sugar, success in this endeavor can only be assured by the Association having the loyal support and active co-operation of every retail grocer.

In order that the retail grocers may be better equipped to present the facts to inquiring consumers the writer presents the following questions and answers.

Q. What is beet sugar?

A. Beet sugar is sucrose obtained from the sugar beet.

Q. What is cane sugar?

A. Cane sugar is sucrose obtained from the sugar cane.

Q. What is sucrose?

A. Sucrose is the chemical name for pure sugar.

Q. Is there any difference between beet sugar and cane sugar?

A. No. The United States Department of Agriculture; Good House-keeping, Bureau of Foods, Sanitation and Health; Michigan State College; Purdue University, the Ohio State University; Michigan State Department of Agriculture; University of California; and every other authority agree that beet sugar and cane sugar are identical in every respect, including chemical composition and reaction, dietetic effect and uses, physiological properties, sweetening power and food value.

Q. Is it possible to distinguish beet sugar from cane sugar?

A. Since both sugars are identical it is impossible to distinguish beet sugar from cane sugar by either looks, taste or by analysis.

Q. Is it true that cane sugar will jell and that beet sugar will not jell?

A. Neither beet nor cane sugar jells. The pectin in the fruit is responsible for the jelling.

Q. Is cane sugar sweeter than beet sugar?

A. No. Both sugars have the same sweetening power.

Q. Is there any difference in the purity of beet and cane sugar?

A. Beet sugar is pure sugar. Cane sugar, when properly refined, is pure sugar.

Q. What elements combine to form sugar or sucrose?

A. Carbon, hydrogen and oxygen.

Q. Can beet sugar be used in making preserves, candies and frostings?

A. The United States Department of Agriculture, after exhaustive tests, declares that the keeping qualities of beet and cane sugar are identical. Beet sugar can be used interchangeably in the making of preserves, candies and frostings.

Q. Is there any cane sugar produced in Michigan?

A. No. Practically every pound of cane sugar consumed in Michigan is imported from foreign countries and is grown by foreign labor.

Q. How much sugar is consumed in Michigan annually?

A. Approximately 500,000,000 lbs.

Q. How much beet sugar will be produced in Michigan this year?

Q. What portion of the net cash return from the sale of beet sugar made in Michigan goes to Michigan farmers?

A. Fifty cents out of every dollar goes to the farmers. The balance goes to pay for factory labor, supplies, coal, coke, oil, limerock, operating costs and interest on invested capital.

Q. What effect does the Michigan beet sugar industry have upon the agricultural and industrial prosperity of Michigan?

A. Michigan's beet sugar industry gives employment to more than 35,000 Michigan farmers and wage earners; distributes over \$3,500,000 in wages annually; pays more than \$500,000 in state and local taxes; distributes over \$6,000,000 to Michigan farmers; purchases more than \$2,000,000 worth of Michigan products; uses thousands of Michigan-made automobiles and trucks; and gives 14,000 Michigan farmers an opportunity to produce a cash crop and reduce the acreage devoted to crops of which there is a surplus.

Q. Why should Michigan housewives demand, buy and use Michigan-made beet sugar?

A. Michigan-made beet sugar is pure sugar; it has no superior; can be used wherever sugar is required; is produced by Michigan farmers and Michigan wage earners and because every 100 pounds of foreign-grown cane sugar bought in Michigan causes one Michigan wage earner or Michigan farmer to be denied one day's employment.

J. Arthur Brock.

If we were asked to name the greatest dividend producer year in, year out, we would, unhesitatingly place good nature at the head of the list. Good natured people get things done, and it is only deeds accomplished that ever pay. Even though we must never forget that the foundation laid by intelligent thought gets the machinery going, it is good nature that keeps it oiled.

WHOLESALE DRUG PRICE CURRENT

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

Acid		Gum		Hemlock, Pu., lb. 2 00@2 25	
Acetic, No. 8, lb. 06 @ 10		Aloes, Barbadoes, so called, lb. 60 @ 60		Heml'k Com., lb. 1 00@1 25	
Boric, Powd., or Xtal, lb. 08½ @ 20		Powd., lb. 35 @ 45		Juniper Ber., lb. 4 00@4 25	
Carbolic, Xtal, lb. 36 @ 43		Aloes, Socotrine, lb. 75 @ 75		Junip'r W'd, lb. 1 500@1 75	
Citric, lb. 40 @ 55		Powd., lb. 80 @ 80		Lav. Flow., lb. 4 00@4 25	
Muriatic, Com'l., lb. 03½ @ 10		Arabic, first, lb. 50 @ 50		Lav. Gard., lb. 1 25@1 50	
Nitric, lb. 09 @ 15		Arabic, sec., lb. 45 @ 45		Lemon, lb. 2 00@2 25	
Oxalic, lb. 15 @ 25		Arabic, sorts, lb. 15 @ 25		Mustard, true, ozs. @ 1 50	
Sulphuric, lb. 03½ @ 10		Arabic, Gran., lb. 35 @ 35		Mustard, art., ozs. @ 35	
Tartaric, lb. 35 @ 45		Arabic, P'd, lb. 25 @ 35		Orange, Sw., lb. 4 00@4 25	
Alcohol		Asafoetida, lb. 50 @ 60		Origanum, art., lb. 1 00@1 20	
Denatured, No. 5, Gal. 43 @ 60		Asafoetida, Po., lb. 75 @ 75		Pennyroyal, lb. 3 25@3 50	
Gal. 4 00@5 00		Guaiaic, lb. 60 @ 60		Peppermint, lb. 3 50@3 75	
Wood, Gal. 50 @ 60		Guaiaic, Powd., lb. 70 @ 70		Rose, dr. 2 @ 50	
Alum-Potash, USP		Kino, lb. 90 @ 90		Rose, Geran., ozs. 50 @ 95	
Lump, lb. 05 @ 13		Kino, powd., lb. 1 00 @ 1 00		Rosemary	
Powd. or Gra., lb. 05½ @ 13		Myrrh, lb. 60 @ 60		Flowers, lb. 1 50@1 75	
Ammonia		Myrrh, Pow., lb. 75 @ 75		Sandalwood,	
Concentrated, lb. 06 @ 18		Shellac, Orange, lb. 25 @ 35		E. I., lb. 12 50@12 75	
4-F, lb. 05½ @ 13		Ground, lb. 25 @ 35		W. I., lb. 4 50@4 75	
3-F, lb. 05½ @ 13		Shellac, white, (bone dr'd) lb. 35 @ 45		Sassafras,	
Carbonate, lb. 20 @ 25		Tragacanth, No. 1, bbls. 1 75@2 00		true, lb. 2 00@2 25	
Muriate, Gr., lb. 18 @ 13		No. 2, lbs. 1 50@1 75		Syn., lb. 75 @ 1 00	
Muriate, La., lb. 08 @ 13		Pow., lb. 1 25@1 50		Spear-mint, lb. 3 00@3 25	
Muriate, Po., lb. 20 @ 30				Tansy, lb. 5 00@5 25	
Arsenic				Thyme, Red, lb. 1 50@1 75	
Pound 07 @ 20		Honey		Thyme, Whi., lb. 1 75@2 00	
Balsams		Pound 25 @ 40		Wintergreen	
Copaiba, lb. 50 @ 80		Hops		Leaf, true, lb. 6 00@6 25	
Flr. Cana., lb. 2 00@2 40		¼s Loose, Pressed, lb. 75 @ 75		Birch, lb. 3 00@3 25	
Flr. Oreg., lb. 65 @ 1 00				Syn. 75 @ 1 00	
Peru, lb. 2 00@2 20		Hydrogen Peroxide		Wormseed, lb. 5 00@5 25	
Tolu, lb. 1 50@1 80		Pound, gross 25 00@27 00		Wormwood, lb. 6 00@6 25	
Barks		½ Lb., gross 15 00@16 00		Oils Heavy	
Cassia, Ordinary, lb. 25 @ 30		¼ Lb., gross 10 00@10 50		Castor, gal. 1 35@1 60	
Ordin., Po., lb. 20 @ 25				Cocanut, lb. 22½ @ 35	
Saigon, lb. 40 @ 40		Indigo		Cod Liver, Nor-	
Saigon, Po., lb. 50 @ 60		Madras, lb. 2 00@2 25		wegian, gal. 1 00@1 50	
Elm, lb. 35 @ 40		Insect Powder		Cot. Seed Gals. 90@1 10	
Elm, Powd., lb. 35 @ 40		Pure, lb. 25 @ 35		Lard, ex., gal. 1 55@1 65	
Elm, G'd, lb. 40 @ 45		Lead Acetate		Lard, No. 1, gal. 1 25@1 40	
Sassafras (P'd lb. 45) @ 35		Xtal, lb. 17 @ 25		Linseed, raw, gal. 60 @ 75	
Soap-tree, cut, lb. 15 @ 25		Powd. & Gran. 25 @ 35		Linseed, boil., gal. 63 @ 78	
Soap-tree, Po., lb. 25 @ 30		Licorice		Neatsfoot,	
Berries		Extracts, sticks, per box 1 50 @ 2 00		extra, gal. 1 25@1 35	
Cubeb, lb. 75 @ 75		Lozenges, lb. 40 @ 50		Malaga, gal. 2 50@3 00	
Cubeb, Po., lb. 80 @ 80		Wafers, (24s) box @ 1 50		Pure, gal. 3 00@5 00	
Juniper, lb. 10 @ 20		Leaves		Sperm, gal. 1 25@1 50	
Blue Vitriol		Buchu, lb., short @ 50		Tanner, gal. 75 @ 90	
Pound 05 @ 15		Buchu, lb., long @ 60		Tar, gal. 75 @ 90	
Borax		Buchu, P'd, lb. @ 30		Whale, gal. 2 @ 20	
P'd or Xtal, lb. 06 @ 13		Sage, bulk, lb. 25 @ 30		Opium	
Brimstone		Sage, loose pressed, ¼s, lb. @ 40		Gum, ozs., \$1.40; lb. 17 50@20 00	
Pound 04 @ 10		Sage, ounces 85 @ 85		Powder, ozs., \$1.40; lb. 17 50@20 00	
Camphor		Sage, P'd & Grd. senna, @ 35		Gran., ozs., \$1.40; lb. 17 50@20 00	
Pound 60 @ 75		Alexandria, lb. 50 @ 60		Paraffine	
Cantharides		Tinneveilla, lb. 20 @ 30		Pound 06½ @ 15	
Russian, Powd. @ 1 50		Powd., lb. 25 @ 35		Papper	
Chinese, Powd. @ 1 25		Uva Ursi, lb. 20 @ 25		Black, grd., lb. 30 @ 40	
Chalk		Uva Ursi, P'd, lb. @ 30		Red, grd., lb. 42 @ 55	
Crayons, white, dozen @ 3 60		Lime		White, grd., lb. 35 @ 45	
dustless, doz. @ 6 00		Chloride, med., dz. @ 85		Pitch Burgundy	
French Powder, Com'l., lb. 03½ @ 10		Chloride, large, dz. @ 1 45		Pound 20 @ 25	
Precipitated, lb. 12 @ 15		Lycopodium		Petrolatum	
Prepared, lb. 14 @ 16		Pound 35 @ 50		Amber, Plain, lb. 12 @ 17	
White, lump, lb. 03 @ 10		Magnesia		Amber, Carb., lb. 14 @ 19	
Capiscum		Carb., ½s, lb. @ 30		Cream Whi., lb. 17 @ 22	
Pods, lb. 60 @ 70		Carb., 1/16s, lb. @ 32		Lily White, lb. 20 @ 25	
Powder, lb. 62 @ 65		Carb., P'wd., lb. 15 @ 25		Snow White, lb. 22 @ 27	
Cloves		Oxide, Hea., lb. 75 @ 75		Plaster Paris Dental	
Whole, lb. 25 @ 35		Oxide, light, lb. 75 @ 75		Barrels 5 @ 25	
Powdered, lb. 30 @ 40		Menthol		Less, lb. 03½ @ 08	
Cocaine		Pound 4 25@4 60		Potassa	
Ounce 11 43@13 60		Mercury		Caustic, st'ks, lb. 55 @ 88	
Copperas		Pound 1 25@1 35		Liquor, lb. 90 @ 90	
Xtal, lb. 03½ @ 10		Morphine		Potassium	
Powdered, lb. 04 @ 15		Ounces @ 10 80		Acetate, lb. 60 @ 96	
Cream Tartar		½s @ 12 96		Bicarbonate, lb. 30 @ 35	
Pound 25 @ 40		Mustard		Bichromate, lb. 15 @ 25	
Cuttlebone		Bulk, Powd., select, lb. 45 @ 50		Bromide, lb. 51 @ 72	
Pound 40 @ 50		No. 1, lb. 25 @ 35		Carbonate, lb. 30 @ 35	
Dextrine		Naphthaline		Chlorate,	
Yellow Corn, lb. 06½ @ 15		Balls, lb. 06¾ @ 15		Xtal., lb. 17 @ 23	
White Corn, lb. 07 @ 15		Flake, lb. 05¾ @ 15		powd., lb. 17 @ 23	
Extract		Nutmeg		Gran., lb. 21 @ 28	
Witch Hazel, Yellow Lab., gal. 99 @ 1 82		Pound 40 @ 40		Iodide, lb. 3 64 @ 3 84	
Licorice, P'd, lb. 50 @ 60		Powdered, lb. 50 @ 50		Permanganate, lb. 22½ @ 35	
Flower		Nux Vomica		Prussiate,	
Arnica, lb. 75 @ 80		Pound 25 @ 25		Red, lb. 80 @ 90	
Chamomile, German, lb. 35 @ 45		Powdered, lb. 15 @ 25		Yellow, lb. 50 @ 60	
Roman, lb. 90 @ 90		Oil Essential		Quassia Chips	
American, lb. 35 @ 40		Almond, Bit., true, ozs. @ 50		Pound 15 @ 20	
Spanish, ozs. @ 25		Bit., art., ozs. @ 35		Powd., lb. 25 @ 30	
Formaldehyde, Bulk		Sweet, true, lb. 1 50@1 80		Quinine	
Pound 09 @ 20		Sw't, Art., lbs. 1 00@1 25		5 oz. cans., ozs. @ 57	
Fuller's Earth		Amber, crude, lb. 75@1 00		Sal	
Powder, lb. 05 @ 10		Amber, rect., lb. 1 50@2 00		Epsom, lb. 03½ @ 10	
Gelatin		Anise, lb. 1 00@1 25		Glaubers,	
Pound 55 @ 65		Bay, lb. 4 00@4 25		Lump, lb. 03 @ 10	
Glue		Bergamot, lb. 5 00@5 20		Gran., lb. 03½ @ 10	
Brok., Bro., lb. 20 @ 30		Cajeput, lb. 1 50@1 75		Nitre,	
Gro'd, Dark, lb. 16 @ 22		Caraway S'd, lb. 3 00@3 25		Xtal or Powd. 10 @ 22	
Whi. Flake, lb. 27½ @ 35		Cassia, USP, lb. 2 25@2 60		Gran., lb. 09 @ 20	
White G'd., lb. 25 @ 35		Cedar Leaf, lb. 2 00@2 25		Rochelle, lb. 21 @ 31	
White AXX light, lb. @ 40		Com'l., lb. 1 00@1 25		Soda, lb. 02½ @ 08	
Ribbon 42½ @ 50		Citronella, lb. 75 @ 1 20		Soda	
Glycerine		Cloves, lb. 2 00@2 25		Ash 03 @ 10	
Pound 15 @ 35		Croton, lbs. 8 00@8 25		Bicarbonate, lb. 03½ @ 10	
Hemlock		Cubeb, lb. 5 00@5 25		Caustic, Co'l., lb. 08 @ 15	
Pound 12 50@12 75		Erigeron, lb. 4 00@4 25		Hyposulphite, lb. 05 @ 10	
Heml'k Com.		Eucalyptus, lb. 75@1 20		Phosphate, lb. 23 @ 28	
lb. 1 00@1 25		Fennel 2 00@2 25		Sulphite,	
Juniper Ber.				Xtal, lb. 07 @ 12	
lb. 4 00@4 25				Dry, Powd., lb. 12½ @ 20	
Junip'r W'd				Silicate, Sol., gal. 40 @ 50	
lb. 1 500@1 75				Turpentine	
Lav. Flow.				Gallons 52 @ 60	
lb. 4 00@4 25					
Lav. Gard.					
lb. 1 25@1 50					
Lemon					
lb. 2 00@2 25					
Mustard, true					
ozs. @ 1 50					
Mustard, art.					
ozs. @ 35					
Orange, Sw.					
lb. 4 00@4 25					
Origanum, art.					
lb. 1 00@1 20					
Pennyroyal					
lb. 3 25@3 50					
Peppermint					
lb. 3 50@3 75					
Rose, dr.					
2 @ 50					
Rose, Geran.					
ozs. 50 @ 95					
Rosemary					
Flowers, lb. 1 50@1 75					
Sandalwood,					
E. I., lb. 12 50@12 75					
W. I., lb. 4 50@4 75					
Sassafras,					
true, lb. 2 00@2 25					
Syn., lb. 75 @ 1 00					
Spear-mint					
lb. 3 00@3 25					
Tansy					
lb. 5 00@5 25					
Thyme, Red					
lb. 1 50@1 75					
Thyme, Whi.					
lb. 1 75@2 00					
Wintergreen					
Leaf, true, lb. 6 00@6 25					
Birch, lb. 3 00@3 25					
Syn. 75 @ 1 00					
Wormseed					
lb. 5 00@5 25					
Wormwood					
lb. 6 00@6 25					

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

DECLINED

Head Rice

AMMONIA

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

APPLE BUTTER

Quaker, 12-38 oz., doz.	2 00
Musselman, 12-38 oz. doz.	2 00

BAKING POWDERS

Royal, 2 oz., doz.	93
Royal, 4 oz., doz.	1 80
Royal, 6 oz., doz.	2 45
Royal, 12 oz., doz.	4 85
Royal, 2 1/2 lbs., doz.	13 75
Royal, 5 lbs., doz.	24 50



KC, 10c size, 10 oz.	3 60
KC, 15c size, 15 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 00
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

Chili Beans, 100 lb. bag	5 00
Dry Lima Beans 100 lb.	7 25
White H'd P. Beans	2 50
Split Peas, Yell., 60 lb.	4 10
Split Peas, Gr'n 60 lb.	4 25
Scotch Peas, 100 lb.	6 25

BURNERS

Queen Ann, No. 1	1 15
Queen Ann, No. 2	1 25
White Flame, No. 1	
and 2, doz.	2 25

BOTTLE CAPS

Dbl. Lacquer, 1 gross	
pkg., per gross	13

BREAKFAST FOODS

Kellogg's Brands	
Corn Flakes, No. 136	2 85
Corn Flakes, No. 124	2 85
Pep, No. 224	2 00
Pep, No. 250	1 00
Krumbles, No. 412	1 35
Brn Flakes, No. 624	1 80
Brn Flakes, No. 602	1 50
Rice Krispies, 6 oz.	2 25
Rice Krispies, 1 oz.	1 10
All Bran, 16 oz.	2 25
All Bran, 10 oz.	2 70
All Bran, 3/4 oz.	1 10
Kaffe Hag, 6 1-lb. cans	2 75
Whole Wheat Fla., 24	1 90

BROOMS

Leader, 4 sewed	3 45
Hustlers, 4 sewed	5 50
Standard, 6 sewed	7 50
Quaker, 5 sewed	6 25
Warehouse	6 50
Rose	2 75
Winner, 5 Sewed	3 70
Whisk, No. 3	2 25

Amsterdam Brands	
Gold Bond Par., No. 5 1/2	7 50
Prize, Parlor, No. 6	8 00
White Swan Par., No. 6	8 50

ROLLED OATS

Purity Brand	
Instant or Regular	
Small, 24s	1 53
Large, 12s	1 85
China, large, 12s	2 70
Chest-o-Silver, 12 lge.	2 98
Glassware, 12s, large	2 25
Purity Oat Snaps, 24s	2 20

Post Brands

Grapenut Flakes, 24s	2 00
Grape-Nuts, 24s	3 80
Grape-Nuts, 50	1 40
Instant Postum, No. 8	5 40
Instant Postum, No. 10	4 50
Postum Cereal, No. 0	2 25
Post Toasties, 36s	2 85
Post Toasties, 24s	2 85
Post Bran, PBF 24	2 85
Post Bran PBF 36	2 85

BRUSHES

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

Stove

Shaker	1 80
No. 50	2 00
Peerless	2 60

Shoe

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

BUTTER COLOR

Dandelion	2 85
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CANDLES

Electric Light, 40 lbs.	12 1
Plumber, 40 lbs.	12 8
Paraffine, 6s	14 1/2
Paraffine, 12s	14 1/2
Wicking	40
Tudor, 6s, per box	30

CANNED FRUITS

Hart Brand	
Apples	
No. 10	4 75

Blackberries

Pride of Michigan	2 55
-------------------	------

Cherries

Mich. red, No. 10	5 25
Red, No. 2	3 00
Pride of Mich., No. 2	2 60
Marcellus Red	2 10
Special Pie	1 35
Whole White	2 80

Gooseberries

No. 10	7 50
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Pears

Pride of Mich. No. 2 1/2	2 25
--------------------------	------

Black Raspberries

No. 2	2 80
Pride of Mich. No. 2	2 45

Red Raspberries

No. 2	3 25
No. 1	2 00
Marcellus, No. 2	2 35
Pride of Mich. No. 2	2 90

Strawberries

No. 2	3 00
8 oz.	1 20
Marcellus, No. 2	1 80

CANNED FISH

Clam Ch'dr, 10 1/2 oz.	1 35
Clam Chowder, No. 2	2 75
Clams, Steamed, No. 1	2 75
Clams, Minced, No. 1/2	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 55
Cove Oysters, 5 oz.	1 35
Lobster, No. 1/4, Star	2 75
Shrimp, 1, wet	1 45
Sard's, 1/4 Oil, Key	4 25
Sardines, 1/4 Oil, K'less	3 35
Salmon, Red Alaska	1 90
Salmon, Med. Alaska	1 45
Salmon, Pink, Alaska	1 20
Sardines, Im. 1/4, ea.	6 @ 16
Sardines, Im. 1/2, ea.	25
Sardines, Cal.	1 10
Tuna, 1/2 Van Camps, doz.	1 75
Tuna, 1/4s, Van Camps, doz.	1 35
Tuna, 1s, Van Camps, doz.	3 60
Tuna, 1/2s, Chicken Sea, doz.	1 85

CANNED MEAT

Bacon, Med. Beechnut	3 00
Bacon, Lge. Beechnut	2 10
Beef, Lge. Beechnut	4 10
Beef, Med. Beechnut	2 50
Beef, No. 1, Corned	2 00
Beef, No. 1, Roast	2 70
Beef, 2 1/2 oz., Qua., sil.	1 35
Beef, 4 oz., Qua., sil.	2 25
Beefsteak & Onions, s.	2 70
Chili Con Car., 1s	1 20
Deviled Ham, 1/4s	1 50
Deviled Ham, 1/2s	2 85
Potted Beef, 4 oz.	1 10
Potted Meat, 1/4 Libby	52
Potted Meat, 1/2 Libby	80
Potted Meat, 3/4 Qua.	75
Potted Ham, Gen. 1/4	1 45
Vienna Saus. No. 1/2	1 00
Vienna Sausage, Qua.	90
Veal Loaf, Medium	2 25

Baked Beans

Campbells	60
Quaker, 16 oz.	57
Van Camp, med.	1 25

CANNED VEGETABLES

Hart Brand	
Baked Beans	
Medium, Sauce, 36 cs.	1 70
No. 2 1/2 Size, Doz.	90
No. 10 Sauce	4 00

Lima Beans

Little Quaker, No. 10	10 50
Baby, No. 2	1 90
Pride of Mich. No. 2	1 60
Marcellus, No. 10	6 50

Red Kidney Beans	
No. 10	4 00
No. 2	90
8 oz.	60

String Beans	
Little Dot, No. 2	2 25
Little Dot, No. 1	1 80
Little Quaker, No. 1	1 60
Little Quaker, No. 2	2 00
Choice, Whole, No. 2	1 90
Cut, No. 10	9 00
Cut, No. 2	1 60
Pride of Michigan	1 35
Marcellus Cut, No. 10	6 50

Wax Beans	
Little Dot, No. 2	2 25
Little Dot, No. 1	1 80
Little Quaker, No. 1	1 45
Choice, Whole, No. 10	10 25
Choice, Whole, No. 2	1 80
Choice, Whole, No. 1	1 35
Cut, No. 10	9 00
Cut, No. 2	1 60
Pride of Mich., No. 2	1 25
Marcellus Cut, No. 10	6 50

Beets	
Extra Small, No. 2	2 50
Fancy Small, No. 2	2 00
Pride of Mich., No. 2 1/2	2 00
Hart Cut, No. 10	5 00
Marcel. Whole, No. 2 1/2	1 35
Hart Diced, No. 2	90

Carrots	
Diced, No. 2	95
Diced, No. 10	4 00

Corn	
Golden Ban., No. 2	1 20
Golden Ban., No. 10	10 00
Little Quaker, No. 1	90
Country Gen., No. 2	1 20
Pride of Mich., No. 1	80
Marcellus, No. 2	95
Fancy Crosby, No. 2	1 15
Whole Grain, 6 Ban-tam, No. 2	1 45

Peas	
Little Dot, No. 2	2 25
Little Quaker, No. 10	11 25
Little Quaker, No. 2	2 15
Sifted E. June, No. 10	9 50
Sifted E. June, No. 2	1 75
Belle of Hart, No. 2	1 75
Pride of Mich., No. 2	1 45
Marcel., Sw. W. No. 2	1 55
Marcel., E. June, No. 2	1 35
Marcel., E. Ju., No. 10	7 50

Pumpkin	
No. 10	4 75
No. 2 1/2	1 30

Sauerkraut	
No. 10	4 00
No. 2 1/2	1 35
No. 2	1 05

Spinach	
No. 2 1/2	2 25
No. 2	1 80

Squash	
Boston, No. 3	1 35

Succotash	
Golden Bantam, No. 2	2 10
Hart, No. 2	1 80
Pride of Michigan	1 65
Marcellus, No. 2	1 15

Tomatoes	
No. 10	5 25
No. 2 1/2	1 90
No. 2	1 40
Pride of Mich., No. 2 1/2	1 45
Pride of Mich., No. 2	1 20

CATSUP	
Sniders, 8 oz.	1 20
Sniders, 14 oz.	1 85

CHILI SAUCE	
Sniders, 8 oz.	1 65
Sniders, 14 oz.	2 25

OYSTER COCKTAIL	
Sniders, 11 oz.	2 00

CHEESE	
Roquefort	55
Wisconsin Daisy	14 1/2
Wisconsin Twin	13 1/2
New York June	24
Sap Sago	40
Brick	15
Michigan Flats	14
Michigan Daisies	14
Wisconsin Longhorn	15
Imported Leyden	23
1 lb. Limberger	18
Imported Swiss	50
Kraft Pimento Loaf	21
Kraft American Loaf	19
Kraft Brick Loaf	19
Kraft Swiss Loaf	22
Kraft Old Eng. Loaf	32
Kraft, Pimento, 1/2 lb.	1 50
Kraft, American, 1/2 lb.	1 50
Kraft, Brick, 1/2 lb.	1 50
Kraft, Limbur., 1/2 lb.	1 50

CHEWING GUM	
Adams Black Jack	66
Adams Dentyne	65
Beeman's Pepsin	66
Beechnut Peppermint	66
Doublemint	66
Peppermint, Wrigleys	66
Spearmint, Wrigleys	66
Juicy Fruit	66
Wrigley's P-K	66
Teaberry	66

CHOCOLATE	
Baker, Prem., 6 lb. 1/2	2 50
Baker, Pre., 6 lb. 3 oz.	2 55

CLOTHES LINE	
Hemp, 50 ft.	2 00 @ 2 25
Twisted Cotton, 50 ft.	1 50 @ 1 75
Braided, 50 ft.	1 90
Cupples Cord	1 85

COFFEE ROASTED	
Lee & Cady	

1 lb. Package	
Arrow Brand	24
Boston Breakfast	25 1/2
Breakfast Cup	23
Imperial	37
J. V.	19
Majestic	30
Morton House	34
Nedrow	23 1/2
Quaker	31



Coffee Extracts	
M. Y., per 100	12
Frank's 50 pkgs.	4 25
Hummel's 50, 1 lb.	10 1/2

CONDENSED MILK	
Eagle, 2 oz., per case	4 60

EVAPORATED MILK



Page, Tall	2 55
Page, Baby	1 43
Quaker, Tall, 10 1/2 oz.	2 75
Quaker, Baby, 4 doz.	2 75
Quaker, Gallon, 1/2 dz.	2 75
Carnation, Tall, 4 doz.	3 00
Carnation, Baby, 4 dz.	1 50
Oatman's D'dee, Tall	2 50
Oatman's D'dee, Baby	1 25
Pet, Tall	3 00
Pet, Baby, 4 dozen	1 50
Borden's Tall, 4 doz.	2 50
Borden's Baby, 4 doz.	1 25

CIGARS	
Hemt. Champions	38 50
Webster Cadillac	75 00
Webster Golden Wed.	75 00
Websterettes	38 50
Cincos	38 50
Garcia Grand Babies	38 50
Bradstreets	38 50
La Palena Senators	75 00
Odins	38 50
R G Dun Boquet	75 00
Perfect Garcia Subl.	95 00
Budwiser	19 50
Dry Slitz Stogies	20 00
Tango Pantellas	13 00
Skylines	19 50
Hampton Arms Jun'r	37 50
Trojan	35 00
Rancho Coronado	35 00

Currents
 Packages, 11 oz. ----- 11½

Dates
 Imperial, 12s, pitted 1 70
 Imperial, 12s, Regular 1 30

Peaches
 Evap., Choice ----- 09
 Fancy ----- 10½

Peel
 Lemon, American ----- 24
 Orange, American ----- 24

Raisins
 Seeded, bulk ----- 7
 Thompson's seedless blk. 6½
 Thompson's seedless,
 15 oz. ----- 7½
 Seeded, 15 oz. ----- 7½

California Prunes
 90@100, 25 lb. boxes...@05
 80@90, 25 lb. boxes...@05½
 70@80, 25 lb. boxes...@06
 60@50, 25 lb. boxes...@06½
 50@60, 25 lb. boxes...@07
 40@50, 25 lb. boxes...@07½
 30@40, 25 lb. boxes...@08½
 20@30, 25 lb. boxes...@12
 18@24, 25 lb. boxes...@14½

Hominy
 Pearl, 100 lb. sacks -- 3 50

Bulk Goods
 Elbow Macaroni, 20 lb. 05
 Egg Noodle, 10 lbs. -- 12

Pearl Barley
 0000 ----- 7 00
 Barley Grits ----- 5 00
 Chester ----- 3 50

Sage
 East India ----- 10

Tapioca
 Pearl, 100 lb. sacks -- 7½
 Minute, 8 oz., 3 doz. 4 05
 Dromedary Instant -- 3 50

Jiffy Punch
 3 doz. Carton ----- 2 25
 Assorted flavors.

FLOUR
 V. C. Milling Co. Brands
 Lily White ----- 5 10
 Harvest Queen ----- 5 20
 Yes Ma'am Graham,
 50s ----- 1 40

Lee & Cady Brands
 Home Baker -----
 Cream Wheat -----

FRUIT CANS
 Presto Mason
 F. O. B. Grand Rapids
 Half pint ----- 7 15
 One pint ----- 7 40
 One quart ----- 8 65
 Half gallon ----- 11 55

FRUIT CAN RUBBERS
 Presto Red Lip, 2 gro.
 carton ----- 70
 Presto White Lip, 2
 gro. carton ----- 76

GELATINE
 Jell-o, 3 doz. ----- 2 55
 Minute, 3 doz. ----- 4 05
 Plymouth, White ----- 1 55
 Quaker, 3 doz. ----- 1 75

JELLY AND PRESERVES
 Pure, 30 lb. pails ----- 2 60
 Imitation, 30 lb. pails 1 60
 Pure, 6 oz. Asst., doz. 90
 Pure Pres., 16 oz., dz 1 85

JELLY GLASSES
 ½ Pint Tall, per doz. 38
 ½ Pint Squat, per doz. 38

Margarine
I. VAN WESTENBRUGGE
 Food Distributor



Cream-Nut, No. 1 ----- 13
 Pecola, No. 1 ----- 9½

Wilson & Co.'s Brands
Oleo
 Nut ----- 09
 Special Roll ----- 12

MATCHES
 Diamond, No. 5, 144 6 15
 Searchlight, 144 box 6 15
 Swan, 144 ----- 5 20
 Diamond, No. 0 ----- 4 90

Safety Matches
 Red Top, 5 gross case 5 45

MULLER'S PRODUCTS
 Macaroni, 9 oz. ----- 2 00
 Spaghetti, 9 oz. ----- 2 00
 Elbow Macaroni, 9 oz. 2 00
 Egg Noodles, 6 oz. ----- 2 00
 Egg Vermicelli, 6 oz. 2 00
 Egg Alphabets, 6 oz. ----- 2 00

NUTS—Whole
 Almonds, Peerless ----- 15½
 Brazil, large ----- 12½
 Fancy Mixed ----- 11½
 Filberts, Naples ----- 13
 Peanuts, Vir. Roasted 6½
 Peanuts, Jumbo ----- 7½
 Pecans, 3, star ----- 25
 Pecans, Jumbo ----- 40
 Pecans, Mammoth ----- 50
 Walnuts, Cal. ----- 13@21
 Hickory ----- 07

Salted Peanuts
 Fancy, No. 1 ----- 7
 24 1 lb. Cellophane case 1 80

Shelled
 Almonds ----- 39
 Peanuts, Spanish ----- 5½
 125 lb. bags ----- 5½
 Filberts ----- 32
 Pecans Salted ----- 45
 Walnut California ----- 42

MINCE MEAT
 None Such, 4 doz. ----- 6 20
 Quaker, 3 doz. case -- 2 65
 Yo Ho, Kegs, wet, lb. 16½

OLIVES
 7 oz. Jar, Plain, doz. 1 05
 16 oz. Jar, Plain, doz. 1 95
 Quart Jars, Plain, doz. 3 25
 5 Gal. Kegs, each ----- 6 50
 3 oz. Jar, Stuff., doz. 1 15
 8 oz. Jar, Stuffed, doz. 2 25
 10 oz. Jar, Stuff., doz. 2 65
 1 Gal. Jugs, Stuff., dz. 2 40

PARIS GREEN
 ¼s ----- 34
 1s ----- 32
 2s and 5s ----- 30

PICKLES
 Medium Sour
 5 gallon, 400 count -- 4 75

Sweet Small
 5 Gallon, 500 ----- 7 25

Dill Pickles
 Gal., 40 to Tin, doz. -- 7 50
 32 oz. Glass Pickled -- 2 00
 32 oz. Glass Thrown -- 1 45

Dill Pickles Bulk
 5 Gal., 200 ----- 3 65
 16 Gal., 650 ----- 11 25
 45 Gal., 1300 ----- 30 00

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

PLAYING CARDS
 Battle Axe, per doz. 2 65
 Bicycle, per doz. ----- 4 70
 Torpedo, per doz. ----- 2 50

POTASH
 Babbitt's, 2 doz. ----- 2 75

FRESH MEATS

Beef
 Top Steers & Heif. ----- 12
 Good St's & H'f. ----- 10
 Med. Steers & Heif. ----- 09
 Com. Steers & Heif. ----- 07

Veal
 Top ----- 09
 Good ----- 08
 Medium ----- 07

Lamb
 Spring Lamb ----- 11
 Good ----- 12
 Medium ----- 08
 Poor ----- 05

Mutton
 Good ----- 04½
 Medium ----- 03
 Poor ----- 02

Pork
 Loin, med. ----- 09
 Butts ----- 08
 Shoulders ----- 06
 Spareribs ----- 06
 Neck bones ----- 03
 Trimmings ----- 05

PROVISIONS
Barreled Pork
 Clear Back ----- 16 00@18 00
 Short Cut Clear ----- 15 00

Dry Salt Meats
 D S Bellies 18-29@18-10-8

Lard
 Pure in tierces ----- 5
 60 lb. tubs ----- advance ¼
 50 lb. tubs ----- advance ¼
 20 lb. pails ----- advance ¾
 10 lb. pails ----- advance ¾
 5 lb. pails ----- advance 1
 3 lb. pails ----- advance 1
 Compound tierces ----- 6½
 Compound, tubs ----- 7

Sausages
 Bologna ----- 13
 Liver ----- 15
 Frankfort ----- 15
 Pork ----- 20
 Veal ----- 19
 Tongue, Jellied ----- 25
 Headcheese ----- 15

Smoked Meats
 Hams, Cer. 14-16 lb. @12
 Hams, Cert., Skinned
 16-18 lb. ----- @11
 Ham, dried beef
 Knuckles ----- @25
 California Hams ----- @09
 Picnic Boiled Hams @16
 Boiled Hams ----- @18
 Minced Hams ----- @12
 Bacon 4/6 Cert. ----- @14

Beef
 Boneless, rump ----- @19 00

Liver
 Beef ----- 09
 Calf ----- 35
 Pork ----- 05

RICE
 Fancy Blue Rose ----- 3 50
 Fancy Head ----- 4 75

RUSKS
 Postma Biscuit Co.
 18 rolls, per case ----- 1 80
 12 rolls, per case ----- 1 20
 18 cartons, per case ----- 2 15
 12 cartons, per case ----- 1 45

SALERATUS
 Arm and Hammer 24s 1 50

SAL SODA
 Granulated, 60 lbs. cs. 1 35
 Granulated, 18-2½ lb.
 packages ----- 1 10

COD FISH
 Peerless, 1 lb. boxes 19
 Old Kent, 1 lb. Pure 27

HERRING
Holland Herring
 Mixed, Kegs ----- 72
 Mixed, half bbls. -----
 Mixed, bbls. -----
 Milklers, Kegs ----- 80
 Milklers, half bbls. -----
 Milklers, bbls. -----

Lake Herring
 ½ Bbl., 100 lbs. -----
Mackerel
 Tubs, 60 Count, fy. fat 6 00
 Pails, 10 lb. Fancy fat 1 50

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

SHOE BLACKENING
 2 in 1, Paste, doz. ----- 1 30
 E. Z. Combination, dz. 1 30
 Dri-Foot, doz. ----- 2 00
 Bixbys, doz. ----- 1 30
 Shinola, doz. ----- 90

STOVE POLISH
 Blackne, per doz. ----- 1 30
 Black Silk Liquid, dz. 1 30
 Black Silk Paste, doz. 1 25
 Enameline Paste, doz. 1 30
 Enameline Liquid, dz. 1 30
 E. Z. Liquid, per doz. 1 30
 Radium, per doz. ----- 1 30
 Rising Sun, per doz. 1 30
 654 Stove Enamel, dz. 2 80
 Vulcanol, No. 10, doz. 1 30
 Stovoil, per doz. ----- 3 00

SALT
 F. O. B. Grand Rapids
 Colonial, 24, 2 lb. ----- 95
 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 Spec., 70 lb. 1 00
 Packers Meat, 50 lb. 65
 Cream Rock for ice
 cream, 100 lb. each 85
 Butter Salt, 280 lb. bbl. 4 00
 Block, 50 lb. ----- 40
 Baker Salt, 280 lb. bbl. 3 80
 6, 10 lb., per bale ----- 93
 20, 3 lb., per bale ----- 1 00
 28 lb. bags, Table ----- 40



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

BORAX
 Twenty Mule Team
 24, 1 lb. packages -- 3 35
 48, 10 oz. packages -- 4 40
 96, ½ lb. packages -- 4 00

WASHING POWDERS
 Bon Ami Pd., 18s, box 1 90
 Bon Ami Cake, 18s. ----- 1 65
 Brillo ----- 85
 Climoline, 4 doz. ----- 3 60
 Grandma, 100, 5c ----- 3 50
 Grandma, 24 Large ----- 3 50
 Snowboy, 12 Large ----- 2 55
 Gold Dust, 12 Large ----- 2 55
 Golden Rod, 24 ----- 4 25
 La France Lamm, 4 dz. 3 65
 Old Dutch Clean, 4 dz. 3 40
 Octagon, 96s ----- 3 90
 Rinso, 40s ----- 3 20
 Rinso, 24s ----- 5 25
 Rub No More, 100, 16
 oz. ----- 3 85
 Rub No More, 20 Lg.
 Spotless Cleanser, 48,
 20 oz. ----- 3 85
 Sani Flush, 1 doz. ----- 2 25
 Sapolio, 3 doz. ----- 3 15
 Soapine, 100, 12 oz. ----- 6 40
 Snowboy, 100, 10 oz. ----- 4 00
 Speedee, 3 doz. ----- 7 20
 Sunbrite, 50s ----- 2 10
 Wyandotte, 48s ----- 4 75
 Wyandot, Deterg's, 24s 2 75

SOAP
 Am. Family, 100 box 5 60
 Crystal White, 100 ----- 3 50
 F.B., 60s ----- 2 15
 Fels Naptha, 100 box 5 00
 Flake White, 10 box 2 85
 Grdma White Na. 10s 3 50
 Jap Rose, 100 box ----- 7 40
 Fairy, 100 box ----- 4 00
 Palm Olive, 144 box 9 90
 Lava, 50 box ----- 2 25
 Pummo, 100 box ----- 4 85
 Sweetheart, 100 box ----- 5 70
 Grandpa Tar, 50 sm. 2 10
 Grandpa Tar, 50 lge. 3 50
 Trilby Soap, 100, 10c 7 25
 Williams Barber Bar, 9s 50
 Williams Mug, per doz. 48

SPICES
Whole Spices
 Allspice, Jamaica ----- @24
 Cloves, Zanzibar ----- @36
 Cassia, Canton ----- @24
 Cassia, 5c pkg., doz. ----- @40
 Ginger, Africa ----- @19
 Mixed, No. 1 ----- @30
 Mixed, 10c pkgs., doz. ----- @65
 Nutmegs, 70@90 ----- @50
 Nutmegs, 105-110 ----- @48
 Pepper, Black ----- @23

Pure Ground in Bulk
 Allspice, Jamaica ----- @25
 Cloves, Zanzibar ----- @33
 Cassia, Canton ----- @25
 Ginger, Corkin ----- @27
 Mustard ----- @26
 Mace, Penang ----- @85
 Pepper, Black ----- @25
 Nutmegs ----- @26
 Pepper, White ----- @38
 Pepper, Cayenne ----- @36
 Paprika, Spanish ----- @36

Seasoning
 Chili Powder, 1½ oz. ----- 65
 Celery Salt, 3 oz. ----- 95
 Sage, 2 oz. ----- 85
 Onion Salt ----- 1 35
 Garlic ----- 1 35
 Penalty, 3½ oz. ----- 3 25
 Kitchen Bouquet ----- 4 50
 Laurel Leaves ----- 20
 Marjoram, 1 oz. ----- 90
 Savory, 1 oz. ----- 65
 Thyme, 1 oz. ----- 90
 Tumeric, 1½ oz. ----- 65

STARCH
 Corn
 Kingsford, 24 lbs. ----- 2 30
 Powd., bags, per 100 3 25
 Argo, 24, 1 lb. pkgs. 1 52
 Cream, 24-1 ----- 2 20

Gloss
 Argo, 24, 1 lb. pkgs. 1 52
 Argo, 12, 3 lb. pkgs. 2 17
 Argo, 8, 5 lb. pkgs. ----- 2 46
 Silver Gloss, 48, 1s ----- 11½
 Elastic, 32 pkgs. ----- 2 55
 Tiger, 48-1 -----
 Tiger, 50 lbs. ----- 2 75

SYRUP
 Corn
 Blue Karo, No. 1½ ----- 2 45
 Blue Karo, No. 5, 1 dz. 3 38
 Blue Karo, No. 10 ----- 3 18
 Red Karo, No. 1½ ----- 2 66
 Red Karo, No. 5, 1 dz. 3 64
 Red Karo, No. 10 ----- 3 44

Imit. Maple Flavor
 Orange, No. 1½, 2 dz. 3 10
 Orange, No. 5, 1 doz. 4 74

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

Grape Juice
 Welch, 12 quart case 4 40
 Welch, 12 pint case ----- 2 25
 Welch, 36-4 oz. case ----- 2 30

COOKING OIL
 Mazola
 Pints, 2 doz. ----- 4 60
 Quarts, 1 doz. ----- 4 30
 Half Gallons, 1 doz. 7 75
 Gallons, each ----- 1 25
 5 Gallon cans, each -- 3 70

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

TEA
Japan
 Medium ----- 17
 Choice ----- 21@29
 Fancy ----- 35@38
 No. 1 Nibbs ----- 32

Gunpowder
 Choice ----- 40
 Fancy ----- 47

Ceylon
 Pekoe, medium ----- 41

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

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

TWINE
 Cotton, 3 ply cone ----- 25
 Cotton, 3 ply Balls ----- 27

VINEGAR
 F. O. B. Grand Rapids
 Cider, 40 Grain ----- 16
 White Wine, 40 grain ----- 20
 White Wine, 80 Grain 25

WICKING
 No. 9, per gross ----- 80
 No. 1, per gross ----- 1 25
 No. 2, per gross ----- 1 50
 No. 3, per gross ----- 2 30
 Peerless Rolls, per doz. 90
 Rochester, No. 2, doz. 50
 Rochester, No. 3, doz. 2 00
 Rayo, per doz. ----- 75

WOODENWARE
Baskets
 Bushels, Wide Band,
 wood handles ----- 2 00
 Market, drop handle ----- 90
 Market, single handle ----- 95
 Market, extra ----- 1 60
 Splint, large ----- 8 50
 Splint, medium ----- 7 50
 Splint, small ----- 6 60

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

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

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

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

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

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

WRAPPING PAPER
 Fibre, Manila, white ----- 05
 No. 1 Fibre ----- 05½
 Butchers D F ----- 05¼
 Kraft ----- 04
 Kraft Stripe ----- 09½

YEAST CAKE
 Magic, 3 doz. ----- 2 70
 Sunlight, 3 doz. ----- 2 70
 Sunlight, 1½ doz. ----- 1 35
 Yeast Foam, 3 doz. ----- 2 70
 Yeast Foam, 1½ doz. 1 35

YEAST-COMPRESSED
 Fleischmann, per doz. 30
 Red Star, per doz. ----- 20

SHOE MARKET

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

Novel Features Planned For National Shoe Retailers Convention.

Let's go forward"—That's the spirit of the twenty-second N. S. R. A. annual convention to be held at the Palmer House, Chicago, Jan. 9, 10 and 11, 1933.

The noon-day business luncheon meetings, addressed each day by men of National prominence in our industry and the commercial world—the Three Style Conferences, the greatest innovation any association has ever inaugurated—the Three Merchandising Clinics, each dealing with a vital problem in store management—the Educational Displays, just what the term implies—the hundreds of displays in manufacturers' sample rooms—in fact, every part and parcel of this great clearing house of style and merchandising ideas is built upon the Let's go Forward Platform for 1933.

It will be the one great annual meeting of the shoe and leather industry, brim full of meat, bread and butter to the shoeman who keeps his eyes and ears open and his brain working.

Several thousand merchants left Chicago last January saying, "It was the best convention I ever attended." They are coming back this January.

Fashion straws point toward some very important changes in women's styles. Rounder toes, new heel designs, more oxfords and ties, fewer strap patterns, new fabrics and leathers, and what have you.

How can a merchant intelligently buy and profitably merchandise women's shoes unless he sits in at a conference with a group of stylists and fashion investigators who have spent many days and many dollars finding out what Mrs. Consumer wants, demands and will accept several months before she comes to the store and asks for it?

The surest and safest way to avoid costly mistakes is to get the correct style dope at the N. S. R. A. Style Conference at the forthcoming annual convention Jan. 9, 10 and 11.

There is a decided revival of interest in men's shoes. There is no question about that. But who is going to profit by it? There is some question about that.

Fashion investigators in the men's apparel field have found that well dressed men are discarding the "year-around" suit and demanding summer-like clothes for summer wear; that men in ever increasing numbers will wear sports clothes not only for active sports and country club wear, but for business and street wear as well.

It naturally follows that these men will demand "summerish" footwear to harmonize with their "summerish" clothes.

One of the most forward-looking events of the N. S. R. A. convention will be a display of many of the newest and most approved styles of summer street clothes and sports clothes for Spring and Summer, 1933. This display will be arranged around the

men's style conference room and the story of men's apparel fashions will be told by one of the country's foremost fashion investigators.

Here, as at no other place can a shoe merchant get as complete and authentic information on men's fashions and as intelligently map out his program of men's shoe merchandising.

In some stores the juvenile department is one of the most attractive and most profitable sections of the store. In other stores where mother comes in leading Bobby or Betty, every clerk gets busy. Nobody wants to wait on a juvenile customer and the juvenile department is almost a total loss. What makes the difference between these stores?

The answer to this and many other important questions will be found in the Style and Merchandising conference on juvenile shoes. Whether you sell or merely "keep" children's shoes, this conference is vastly important to you.

In making a detailed analysis of many cases of bankruptcy the U. S. Department of Commerce recently found inefficient management and unwise use of and extension of credit were the major causes of commercial failures.

Possibly your most besetting problem is one of merchandising method or procedure rather than one of style. If so, you will undoubtedly find the answer in one of the three great merchandising clinics at the N. S. R. A. 1933 convention.

N. S. R. A. conventions are always busy affairs. Everybody is busy; everybody is rushed, but everybody has to eat. That is why N. S. R. A. holds the meetings that interest everybody, merchants, manufacturers, salesmen each day at noon over the luncheon table.

At each of these meetings a nationally known speaker will discuss some particular phase of the business situation that has a bearing on the shoe business. Each of these men is a specialist in his line and will have a message that every retailer may well listen to.

At these sessions also will be taken up matters that should be placed before the association and affiliated organizations as a whole.

One of the most enjoyable affairs in the annals of the N. S. R. A. convention history was the Shoe Men's Frolic and buffet supper, an outstanding event of last January's convention.

The frolic is an evening of clean, wholesome fun and replaces the old formal banquet and is the only official social event of the convention. Each convention visitor will be presented, without charge, a ticket to the frolic. Don't miss it.

At the twenty-second annual N. S. R. A. convention you will be greeted by hundreds of displays of the Nation's most alert manufacturers of shoes and accessories. What a great market place this will make. What an unprecedented opportunity to study the trend of shoe fashions; to check up, in room after room, what these manufacturers believe will most readily meet with consumer acceptance; to inspect shoemaking; to compare prices, grade for grade, within your price

range; to check up on purchases already made and map your course of future buying.

Special rate of one and one-half fare for the round trip will be available for all convention visitors on all railroads in the United States and Canada. Your local ticket agent will give you full information.

James H. Stone, Manager.

A Business Man's Philosophy.

The boy who gets into a uniform and risks his neck on the gridiron is worth a hundred lazy under-graduates who sit in reserved seats and criticize every one on the field from the coach to the water boy.

The man who builds a railroad is worth a thousand critics who mount platforms and sneer, meanwhile avoiding risking a dollar of their own money in the building of anything.

Every day people are cursing, fuming, raging because the salt won't shake, the horseradish is flat, the windows rattle or the milk is watery. Instead of talking, why not do something? Big businesses have been built on shaker salt, full-strength horseradish, window-binders and full-cream milk.

Sideline criticism is futile. Let us either get into the scrimmage or relax and enjoy the clouds, the trees, the burbling brook and our Corona cigar.

William Feather.

A new lacquer veneer permits reproduction on metal of anything that can be photographed. Drawing and forming operations are said to leave the veneer coating unmarred.

Price Policies in Meat Trade Yield To Other Influences.

(Continued from page 13)

lated as much by men as they are by nature.

In this connection it is interesting to note that in this year of depression, and of very low buying power, more meat was produced and consumed than was the case last year or the year before.

The fact that the demand for meat varies greatly from time to time is another peculiarity of the business. Hot weather invariably slows up the demand for beef and stimulates the demand for prepared meats; holidays and fast days make their presence known in the meat trade in no uncertain way; heavy catches of fish or sudden arrival at market of surplus fruits and vegetables affect meat demand.

All the foregoing influences have to do with the actual consumption of the product; general economic conditions are a powerful influence on the prices that people are able and willing to pay.

In the final analysis consumer demand considered in relation to the existing supply determines meat prices.

Policies are mostly empty gestures. That is demonstrated by the fact that the meat industry has been carrying on through the period of depression, handling a normal volume and rendering better service than ever before—but without being able to obtain satisfactory profit. Ralph D. McManus.

Florida must have a wonderful climate, else none of her prisoners could survive that kind of treatment.

INTELLIGENT INSURANCE SERVICE

and

REAL INSURANCE SAVING

Originally

For Shoe Retailers

now

For Merchants in All Lines

The same saving and the same service to all

We confine our operations to Michigan
We select our risks carefully
All profits belong to the policyholder

MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE CO.

LANSING, MICHIGAN

Mutual Building

Phone 20741

OUT AROUND.

(Continued from page 9)

duction in foreign countries, have considerably altered the balance between foreign and domestic production costs. This is where the flexible provisions (Section 336) of the Tariff Act come into play: after investigation by the Tariff Commission to ascertain whether or not present duties equalize production costs here and abroad for the product concerned, the President is authorized to change existing duties upward or downward to equalize such production costs, these changes, however, not to exceed 50 per cent. of the existing rates. If that change is not enough to equalize such production costs, then American valuation can be used. However, this section of the law does not permit the transfer of an article from the dutiable list to the free list or from the free list to the dutiable list. Readers of your paper interested in making use of the flexible provisions should communicate direct with the United States Tariff Commission, Washington, D. C. You will be interested to know that the National Chamber of Commerce not only was a leader in urging such flexibility in tariff making but also has supported the principle consistently for the past ten years.

Further, if the imported product is being sold to the United States at prices lower than those prevailing in the foreign market your readers may have recourse to the Anti-Dumping act of 1921—the principles of which this organization has always supported. By this act the Secretary of the Treasury is authorized to make effective certain penalty duties, called anti-dumping duties, in instances where a domestic industry is being or is likely to be injured by reason of the importation of foreign merchandise which is being sold in the United States or elsewhere at less than its fair market value. The test of unfair value under this act is whether the purchase price or the export sales price of such merchandise is less than its foreign market value or cost of production.

In case a foreign country or corporation grants a bounty upon merchandise which is imported into this country, the tariff act requires that an additional duty equal to the net amount of the bounty be levied upon such imported merchandise, provided such merchandise is dutiable. In these cases the Secretary of the Treasury should be notified.

The Tariff act also makes provision in Section 337 for unfair methods of competition and unfair acts in the importation of articles into this country, the effect or tendency of which is to destroy or injure substantially a domestic industry. The Tariff Commission is empowered to investigate such violations. Their findings are transmitted to the President who may direct that the articles concerned shall be excluded from entry into the United States.

If your readers believe that the appraised value of imported merchandise is too low they may have recourse to the provisions of Section 516 of the Tariff law which allows an American manufacturer, producer or wholesaler to file with the Secretary of the Treasury a complaint setting forth the value at which he believes the imported merchandise should be appraised and stating the facts upon which he bases his belief. The Secretary of the Treasury thereupon makes an investigation into the appraisement of such shipments.

Merle Thorpe,
Editor Nation's Business.

I certainly owe a debt of gratitude to the many readers of the Tradesman who have sent in words of appreciation on the handsome anniversary edition we were able to issue last week. Many mentioned the half century edi-

tion we hope to be able to present to our patrons a year hence with active anticipation.

For many years we published a list of the traveling men of Grand Rapids each year. The number finally became so numerous and the work of compiling so difficult that the practice was abandoned. About twenty years ago the Peterson brewery was called on the phone and asked for a list of its traveling representatives. "We don't get no salesmen," was the reply. "Our stuff is so good she sells herself."

Recalling that the five year term of Clare F. Allan, of Wyandotte, expires with the year 1932, I recently wrote to ascertain if he would be a candidate for a second appointment. He replied as follows:

"I realize that there are many candidates for the Board of Pharmacy in the State of Michigan and if I was not serving as President of the National Association of Boards of Pharmacy, I would not be a candidate. However, I believe through being President of the National Association of Boards of Pharmacy for one year and serving on the Executive Committee for three more years, I am in a position to do some real constructive work for Michigan pharmacy. It is all according to how the new Governor will look at the matter."

It strikes me that the incoming governor would reflect credit on himself by reappointing Mr. Allan, not only because of his experience on the Michigan Board and his experience on the National Board, but because he is an able and capable pharmacist and a good business man. Nothing would please me more than to see this suggestion carried into execution.

Judge Brown, of the Kent Circuit Court, is entitled to the gratitude of the community and the traveling public because of his denial of the motion of the Metropolitan Life Insurance Co., which holds a mortgage for \$350,000 on the property, that the Rowe Hotel be closed. The action undertaken by the Metropolitan would have practically destroyed the good will established for the hotel under the management of Ernie Neir and made the building an eyesore to the community. It would probably have depreciated its value as a going business to such an extent as to preclude the stockholders receiving anything from the proceeds of a sale. The action was an exhibition of greed and selfishness unworthy of so great an institution as the Metropolitan, which was heretofore supposed to be actuated by broad minded and equitable motives.

The city sewage disposal plant produced 4,000 bushels of vegetables during the growing season which were turned over to the city welfare department for distribution among the poor people of the city. The plant is making a record not achieved by any other public function. Its allowance for 1930 was \$108,000. It succeeded in getting through with an expenditure of \$58,000. This year it was given \$58,000 for operating expenses. It suc-

ceeded in making the grade with an expenditure of \$48,000. At present \$25 worth of gas is burned every day without any return because no use has been found for it. As soon as a customer is found for this product, the cost of maintenance and operation will be decreased nearly \$10,000 per year. If all public functions were conducted as economically as the sewage disposal plant is we would have a model city in that respect.

George W. Welsh, former city manager of Grand Rapids, former lieutenant-governor, former speaker of the House, who deserted the Republican party last fall to support Comstock, is being discussed both for director of the State Welfare Department and for Commissioner of Public Safety. In the event of his appointment he will undertake to secure the appointment of Jack Sweeney, of Spring Lake, as State Purchasing Agent. Comment is unnecessary.

Shortly after the first of the year a meeting of local store executives will be held to consider adoption of the principle of charging interest on past-due charge accounts. The prospects of getting favorable action on this question are said to be good. The procedure has worked out well for stores in Youngstown and Cleveland, Ohio, and Peoria, Ill. Interest at the rate of 6 per cent. will be charged, according to the plan to be presented, with the over-due accounts being those unpaid for ninety days or more. Adoption of the plan will reduce the cost of charge account operation. More particularly, however, it will have the effect of helping to speed up collections and reduce the large volume of outstandings which stores have.

E. A. Stowe.

IN THE REALM OF RASCALITY.

(Continued from page 7)

In Saginaw was "worked" on a Saturday by a well-dressed woman, who rented an apartment from a leading real estate broker of the city and paid a month's rent in advance by check and demanded a receipt. After getting the receipt she went to a number of stores, made purchases and paid by check, presenting the rent receipt as identification. In each instance the check presented in payment for merchandise was from \$20 to \$25 more than the amount purchased. All of the checks were worthless when taken to the banks Monday morning.—Lansing State Journal.

A distributor of transfer pictures, transfer adhesives, bronzing liquids, and bronze powders, agrees to discontinue the use of the word "Aluminum" to designate products not composed in whole or in substantial part of aluminum, in which latter case the word "Aluminum" is to be accompanied by a word or words in type equally conspicuous, to the effect that the product is not composed entirely of aluminum.

A manufacturer of shoes agrees to discontinue use of the word "Doctor" followed by a fictitious name, on infants' and children's shoes that are not made in accordance with the designs, or under the supervision of an orthopedist.

A distributor of coupons to be used by retailers in connection with the sale of their products, agrees to discontinue claiming to be a representative of Eastman Kodak Company when such is not the fact, and to discontinue representing that cameras or other merchandise distributed is given free of charge when the cost is included in either the charge made for packing and shipping or the charge made for other merchandise purchased.

A manufacturer of toilet products including soap, creams and powders, agrees to discontinue misrepresenting the effectiveness of a certain treatment for enlarged pores; to discontinue representing that a certain doctor was former chairman of an organization known as "American Society of Dermatologists;" and to discontinue use of the statement "These noted dermatologists unanimously found respondent's soap most effective of all beauty aids," when such is not the fact.

A distributor agrees to discontinue use of the word "Radium" to designate electric light pendants that are not made of radium and have no radioactive properties.

A publisher of so-called "Song Sheets" agrees to discontinue use of the words "Broadway and Hollywood Popular Songs" and "Songs of Radio, Stage and Screen" to designate song sheets consisting of comic verses, parodies on popular song hits, and other similar composition.

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

Phone 61366
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—Store building 25x75, located on main business street, especially adapted to women's wear and women's shoes. Rent \$40, including basement. Will Curtis, Reed City, Mich. 551

OWING to sickness, will sell at a bargain modern electric steel foundry. Latest equipment. Investigate at once. Linwood post office, box 24, Detroit, Mich. 554

FOR SALE—Super Service oil station, located on M-100 in Grand Ledge, Michigan. Doing good business. E. C. Aldrich, Grand Ledge, Mich. 555

COMPLETE layout for men's and women's apparel. Solid walnut, all crated and packed for shipment in Chicago. Cost \$30,000. Willing to sell at about cost of packing and shipping. Convenient terms arranged. Write for blue prints and photograph of original set up. Bentley's, 517 Olive St., St. Louis, Missouri. 556

FOR SALE—General store. Stock mostly groceries. Country resort, Northern Michigan. Year around business. Cause for sale, death of owner. Address No. 557, c/o Michigan Tradesman. 557

FOR RENT—Central location in Greenville for large store. Good opening for any kind of business. Best town in Michigan. Home of the Gibson Refrigerator. For further information address No. 558, c/o Michigan Tradesman. 558

LOW GRADE PRODUCTS.

Price Appeal No Longer Sole Object of Buyer.

The curtailed buying power in the last two years has caused sales of food offering the greatest bulk to increase. As many families now are doing their own cooking, some kinds of products are being used less, and others more. Using lower-grade products has stimulated the sales of these, because larger quantities must be consumed to maintain the food values once secured through more expensive items. Customers also are asking for fewer brands, which has affected the inventory problem of the dealer.

Most retailers note that the "junk" merchandise offered at "cheap" prices is beginning to lose its appeal. For more than two years now, the public has been offered on all sides goods that fairly shrieked the lowness of their cost. To satisfy this appeal it was necessary to offer merchandise that frequently was worth even less than the price it brought. Even in these days of depreciated values, there is little likelihood of receiving anything for nothing.

Through some sad experiences the public is realizing this and the day of the cheap quality goods at cheap prices is thought to have reached its end and that the trend gradually is starting in the other direction. While it is true that customers continue to shop for price, it also is true that many of them are shopping more for quality and are taking it even at the slightly higher price.

As time saving, labor saving, and conveniences of all kinds are important to to-day's housewife, the grocer must change not only his stocks but his methods to meet the new situation, as women have little patience with anything that interferes with these standards, and are willing to pay the price for the additional service. In the grocery trade, it seems that there is nothing permanent but change, for brands that were popular last year are gathering dust on the shelves this season.

To illustrate this but partially, it is only necessary to consider the prominence given orange juice, tomato juice, lettuce, spinach, broccoli and sauerkraut, in contrast to their status a few years back. American food habits change constantly, more from fancy than as a result of necessity. A better knowledge of nutrition has been an influence, and also widely disseminated information regarding child feeding. Social life, bridge parties and new forms of entertaining all bring new sales opportunities for the grocer in the way of supplying these special food demands. Besides, the ever-present need of preparing three meals a day and the desire to vary the monotony of food planning cause a constant shift in the shopping trends.

The housewife of to day reads, thinks, listens to the radio and obtains so many ideas that she knows exactly what she wants. She not only represents 50 per cent. of the purchasing power of the country but buys 95 per cent. of all the groceries. Her kitchen is modern, and her home is up to date,

so when she goes into the grocery store she expects to find the same modernity and the same degree of neatness.

This was proven conclusively by the replies to a questionnaire sent to a number of housewives in various parts of the country, asking what they liked most about a grocery store. More than 60 per cent. of the women replying put cleanliness as the first requirement. The second requirement was courtesy and the third good quality of foods. The other demands, in the order of their importance, were: service, attractive displays, self-service, plainly-marked prices, dependability, and fresh stocks.

Other factors given considerable importance were: fresh vegetables and fruits, dependable delivery service, prompt attention to telephone orders, personal interest in customers' wants, honesty, fair treatment of children, willingness to correct errors, proper refrigeration, attractive windows, goods always in the same place, and convenient parking space.

More than half a hundred new types of merchandise were added in the last three years to lines handled by grocery wholesalers. Most of these new articles were related closely to food-stuffs, but many wholesalers report that they have derived an excellent business from such lines as radios, handkerchiefs, sundry hardware, roofing and other heavy items, school supplies, electric light bulbs, automobile tires, spark plugs and other automobile accessories.

Many retail grocers now are beginning to take notice of the profit that lies in selling candy. Formerly, if candy was carried at all, the stock was confined to a few tin trays of peppermints, caramels, and marshmallows and the department was pushed back in some dark corner of the store where the "buy-on-sight" customers never ventured.

Now it has been demonstrated that by using the same display and sales methods that are employed on goods that produce a profit of 12½ per cent., candy will bring at least 30 per cent. on its investment, and has a far quicker turnover. Of course, stocks must be aligned carefully with the buying demand of the locality and a certain amount of care must be taken to keep display cases clean and attractive.

If the customers are in a wealthy residential neighborhood, quality confections suitable for luncheons, bridge parties, and teas must be given prominence, while in school districts nickel packages of various kinds would have a greater sales. College students buy differently than grammar school children; women differently than men. For this reason, consumer preference must be studied. The season of the year naturally figures in the grocers' buying plans. His greatest outlay usually is around the middle of December in preparation of the Christmas trade. The season for entertaining also must be given consideration, and then there are the various holidays during the year which require special merchandising appeal.

In addition to candy, some of the stores now are handling ice cream. One of the largest manufacturers of

ice cream novelties has completed arrangements by which a leading corporate chain will add ice cream to its present lines. The ice cream, intended to sell for 20 to 25c per pint, as compared with the average price of 35c charged by soda fountain operators will be given to the consumer in insulated bags expected to protect the ice cream against heat. A piece of dry ice will be inserted in the bag to give added protection against melting. The innovation, some producers believe, will prove that grocery stores can handle bulk ice cream trade to better advantage than any other type of retail distributors.

In spite of all the unbiased reports that are being given credence, the fact remains that many grocers are meeting changed conditions successfully. Many are making satisfactory profits and others are receiving at least a normal earning on their investment. Leaving purely local conditions out of consideration, it has been found that intensive sales efforts and keen buying methods are two of the reasons for profits now being booked.

Some retailers have set a rule for their employees not only to sell every customer which enters the store but to sell her more than she intended to buy when she came into the store. Displays now are more attractive than they ever have been and stocks are arranged to permit easy handling, with prices marked in full view. So-called "leader" items, which carry no profit, gradually are being dropped by the successful stores so that the sales force can be utilized for pushing goods which will leave something for the owner when the day's cash is balanced. It has been estimated that "loss leaders" in some instances represent 45 to 55 per cent. of the grocer's volume, which makes it necessary to take an unduly high profit on the remaining sales.

It seems that the buying public has been surrounded so long by low prices that it is beginning to be somewhat suspicious of the "specials," having found that the values offered are no greater than the ordinary bargains prevailing at any well-operated store. It naturally was necessary to include so much that was inferior in quality in "price" merchandise that its appeal is waning, so that the stores drawing the best trade now are stressing value, which means quality.

Raymond Brennan.

Taxes and Sales Taxes.

An organized effort will be made to put over a sales tax law at the next legislative session. The Michigan Retail Hardware Association has gone on record, again and again, as opposed to a retail sales tax and the officers are duty-bound, because of convention action, to continue that opposition as energetically as is possible. Our members will be called on to assist in the fight. The reasons against the enactment of a sales tax are many and potent. In this letter there is only space to show, by practical example, what passage of a sales tax law means. Read every word of the following letter from a Mississippi hardware dealer—it is packed full of interest:

"My impression is that 95 per cent. or more of the dealers and 85 per

cent. of the people in this state are very much opposed to the sales tax, but it was promoted as an emergency measure and has been accepted as such. The propaganda sent out of the state of the great success of the sales tax is pure bunk and is nothing but the efforts of political factions in the state to try to popularize the tax to save themselves politically. We are collecting the sales tax on approximately 25 per cent. of the goods we sell and absorbing it on 75 per cent., not because we choose but because we must, making it cost us about \$150 a month more in taxes than we have ever paid before."

H. W. Bervig,

Sec'y Michigan Retail Hardware Association.

From a Long-Time Saginaw Patron.

Saginaw, Dec. 13—I received your forty-ninth year old Michigan Tradesman and considering the very strenuous times which have confronted us for some years, I wish to congratulate you on the makeup of this anniversary trade journal and sincerely trust you may enjoy forty-nine years more of prosperity, the same as you have in the past. We certainly have no complaint to make in regard to the makeup of this trade journal. From our point of view, considering the strenuous times, you are very well patronized by the different distributors of food products and kindred lines.

We feel just a little put out for the reason you did not solicit us for an advertisement to appear in this particular issue of the Tradesman. No doubt you will apologize for this the next time our Mr. Cimmerer has the pleasure of giving you a call.

In looking over the price current of this particular issue of your trade journal I find that your quotation on cider vinegar is too near the cost of production for the manufacturer to bring about a healthy condition for himself. The retailers throughout the country are the only ones in the vinegar industry who are making any money on this product.

J. A. Cimmerer,
Mgr. Oakland Vinegar & Pickle Co.

Congratulations From an Old House.

North Muskegon, Dec. 13—It is our privilege and pleasure to congratulate you on the forty-ninth anniversary edition of the Michigan Tradesman. We hope to be able to do this many times in the future.

We also wish to express our appreciation to those who forward articles to the Michigan Tradesman regularly or at intervals. We appreciate and enjoy the articles on business, finance, civic and moral topics which are not presented in such a fine array in any other publication we have had presented to us. Our wish is that you may be permitted to carry on your work for many years to come.

Buwalda Bros.

Christmas Volume Gains Slowly.

The outstanding feature of Christmas shopping thus far is the fact that while most of the stores are attracting large crowds there has been no corresponding gain in dollar volume, local retail executives report. Much shopping from store to store is being done on comparable items and there also seems to be an increase in the ratio of "shopping for amusement" to actual purchasing. The size of the average sale is running substantially below a year ago, and to offset this many stores are pushing special values in home furnishings in price brackets higher than the usual run of gift lines.

Hew to the dotted line.

MODERN CUTS OF PORK

This is the ninth of a series of articles presenting modern methods of cutting pork which are being introduced by the National Live Stock and Meat Board.
—Editor's Note.

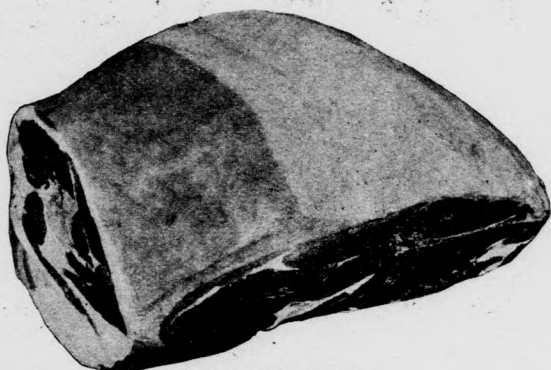
CUTS FROM THE FRESH SKINNED SHOULDER (Cont'd.)

The pork shoulder is a tender, well-flavored piece of meat. Two ways are suggested for using the fresh skinned shoulder (hock off), which provide satisfactory steaks and easily carved roasts.

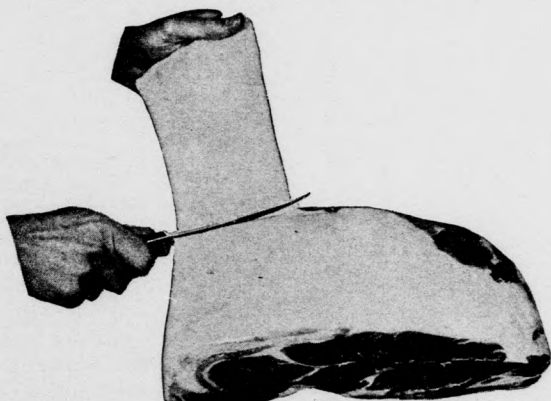
The first of these—Shoulder Pork Steaks—is given in this article. The second will appear in our next issue.

Shoulder Pork Steaks

To be most tender and satisfactory steaks and roasts are cut across the grain of the meat. Steaks cut across the arm bone and across the blade of the pork shoulder, as illustrated in the pictures which follow, are cut across the grain.

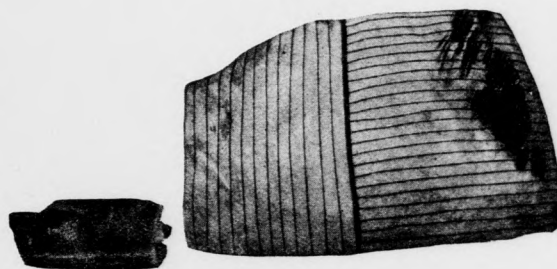


Art. IX—Cut 1



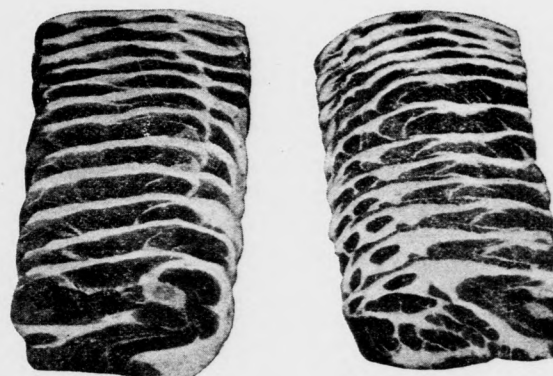
Art. IX—Cut 2

1. Remove the skin, or collar, from the shoulder.



Art. IX—Cut 3

2. Cut the shoulder in this manner to obtain steaks which have been cut across the grain.



Arm Bone

Blade Bone

Art. IX—Cut 4

3. Arm bone and blade bone shoulder pork steaks.

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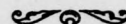
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