

A WRITER'S REQUEST TO HIS MASTER

Lord, let me never tag a moral to a story, nor tell a story without a meaning. Make me respect my material so much that I dare not slight my work. Help me to deal very honestly with words and with people because they are both alive. Show me that as in a river, so in a writing, clearness is the best quality, and a little that is pure is worth more than much that is mixed. Teach me to see the local color without being blind to the inner light. Give me an ideal that will stand the strain of weaving into human stuff on the loom of the real. Keep me from caring more for books than for folks, for art than for life. Steady me to do my full stint of work as well as I can; and when that is done, stop me, pay what wages Thou wilt, and help me to say, for a quiet heart, a grateful Amen.

Dr. Henry Van Dyke, who wrote the above request, was born at Germantown, Pa., November, 1852, and is now living at Princeton, N. J.

Coffee.

What a line.

Large enough to furnish a brand to meet the price requirements of every Consumer.

Imperial

Morton House

Quaker

Majestic

Nedrow

Boston Breakfast Blend

Breakfast Cup

J. V.

A Complete line of Bulks --- all grades and correctly priced.

SOLD BY INDEPENDENT RETAILERS ONLY

LEE & CADY

Your Customers Know

that the **quality** of well-advertised brands must be maintained. You don't waste time telling them about unknown brands.

You reduce selling expense in offering your trade such a well-known brand as

K C Baking Powder

Same Price
Today
As 42 Years Ago

25 ounces for 25c

The price is established through our advertising and the consumer knows that is the correct price. Furthermore, you are not asking your customers to pay War Prices.

Your profits are protected.

*Millions of Pounds Used by Our
Government*

**We Believe You Are Entitled to a Profit on All
Merchandise You Handle or is Distributed to
Your Customers**

We don't believe in the distribution of free samples or free merchandise to the consumer unless such merchandise pays the merchant his full profit which includes the expense of handling when handled by him.

MICHIGAN TRADESMAN

Fiftieth Year

GRAND RAPIDS, WEDNESDAY, JANUARY 25, 1933

Number 2575

MICHIGAN TRADESMAN

E. A. Stowe, Editor

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

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

DEVOTED TO the best interests of business men.

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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.

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

Columbus, Ohio, Jan. 4—Re Florence L. Francis, doing business as Consumers Salt Co., and also Puritan Salt Co.

This is to notify you that the undersigned was elected trustee in bankruptcy for the above named bankrupt, and under order of the court has been ordered and directed to collect all accounts receivable and directed to discontinue the business.

We find you are indebted to this bankrupt in the sum of \$90, and in pursuance of the order of the court we make demand upon you to immediately pay this account in full; otherwise we will have to take such steps to collect this account as the United States District Court may order.

James D. Brewer,
Trustee for Bankrupt.

To this letter reply was made as follows:

Grand Rapids, Jan. 23—I note you are trustee in bankruptcy for the Consumers Salt Co., alias Puritan Salt Co., which is certainly a criminal organization if there ever was one.

In the first place, it sent men into the state to do business without first obtaining a license from the secretary of state. This precluded its ever using the courts of Michigan to force the payment of its accounts, because such an organization has no standing in the courts of this state.

In the second place, the product sold by the busted concern was not authorized by the state.

In the third place the company assumed to write an insurance policy covering the loss of any animal by death which used this unauthorized salt. This is contrary to the laws of Michigan which prohibits any concern writing insurance unless it first obtains a license from the insurance commissioner which was not done.

You will find it uphill business to collect money from any reader of the Tradesman because of this condition and the exposures I have given your criminal organization, whose originators and managers should be playing checkers with their noses.

E. A. Stowe.

"Good fellows" don't always make good employees.

FLORIDA VEGETABLES.

List Resembles Michigan Markets in July.

Just now, when the thrifty and foresighted housewives of the Northern Peninsula state are opening their jars of delicious jams and marmalades or selecting from their shelves their cans of fruits and vegetables to appease the family appetite for which they planned last summer—or are buying factory products of equal quality and economy—those of the Southern Peninsula state are going to the "market" or having delivered at their doors a great variety of food stuffs fresh from the ground, which are now only in prospect on cold and barren fields, yet to be planted, cultivated and harvested in the North.

Visiting the city market here on Jan. 16, while the other members of our family were making table de hote selections for the day, the writer jotted down the items of fresh grown articles of the 1933 crop shown for sale and with which he was familiar. They included new potatoes, cabbage, cauliflower, beets, green beans, wax beans, tomatoes, carrots, spinach, egg plant, sweet potatoes, lettuce, green onions, chard, celery, cucumbers, endives, kale, summer squash, parsnips, parsley, green peppers, turnips, rhubarb, field grown fresh ripe strawberries—not to mention the citrus fruits of the season, oranges, grape fruit, tangerines and other tree products of that sort, which are now coming into their best.

The prices for these vegetables are, for the most part, lower than that for which they are sold by growers at home in their season. Naturally there is now the cost of transportation added to the cost from here to there at this time. Indicative of the cost of vegetables and the commercial practice of our family I might mention that the cabbage picked out by our "buyer" for this day, when put on the scales, was quoted at just "2 cents"—and the buy was made.

It might be added that not all of the supplies for the table have a lower price level than at home. This contrast difference is particularly true of milk, on which the price per quart is 15c here, when tickets for a month's supply of one quart per day are bought in advance.

Strawberries are now going in quantities to market, although the crop is not as large as a year ago. Two years ago, writing from Wauchula, Hardee county, I noted that the first shipments of this fruit made to New York City market was by airplane and that the price was 90 cents per pint. The later price was less. Up to this time there has been shipped for this season from the Lakeland sector some 260 carloads of strawberries and the price to the grower has ranged down to 15 cents per quart. Good quality berries are

peddled from door to door here at a similar price.

Vegetable gardening is in its height right now. A few days ago our party took a drive around a nearly exact square of territory, aggregating a little more than 100 miles, as indicated on the speedometer. The observations indicated how incomplete is the development of Florida over its whole area. While the roads were equally good over every mile traveled, the country and development was almost as diverse as possible over the territory covered.

For instance, there was the road from Childs to Arcadia, forming the Southern base of our square, a distance of thirty-three miles, with roads as perfect as the other portions, with almost no development except the roadway, the ditching beside it and the occasional bridges over which it occasionally crosses. In this distance we saw but three vehicles and about a dozen houses, which, for the most part, were located about a turpentine still. On our drive through Georgia and Northern Florida we had noticed a few pitch pine trees "tapped" for turpentine. Here the season is at hand for the "run." The trees are tapped by cutting the outer surface of the tree with a sharp instrument, cutting through the bark and slightly into the tree. These incisions run from two sides downward coming to a point where a small tin bucket is attached to catch and hold the fluid as it oozes out and flows down to the bottom of the triangle. It is somewhat similar to the way sugar maples were once tapped in Michigan, before the economy of the spile was discovered and developed.

On this East to West drive—a quarter of the distance of our journey for the day—the principal evidence of animal life, aside from various kinds of birds, was a considerable number of cattle feeding along the roadside and among the prickly palmettoes nearby. The appearance of these quiet creatures indicated that they were quite harmless in the day time, when easily seen and avoided, when attempting that familiar bovine practice of lumbering onto or across the roadway when a vehicle approaches, but dangerous when lying in the road or on a bridge at night and not easily visible from, or "picked up" by the headlight, when the background is a tarvia surface. Under these circumstances motor accidents are reported frequently, comparatively speaking.

Arcadia is a fine town, three-quarters surrounded by an excellent back country. N. G. Reese, publisher of the Arcadian, a friend made three years ago, is a writer of ability and a leader of the press in the state. He came to Florida from Kansas, where he was a Democratic editor, which is an evidence of, at least, being different.

And he follows the practice, even here, of speaking out in meeting, though it may not be an altogether orthodox speech.

The drive North from Arcadia to Wauchula, another lap of thirty miles, presents quite a different show of agricultural development than that to the East of the Arcadian city. There are many citrus groves and I noted, too, a considerable increase in market gardening, over that observed a few years ago and an apparent improvement in practice. Grove culture is considerably different from that practiced in the so-called Ridge section, in the midst of which we are located, about which I do not profess sufficient information to determine the better plan. The Ridge section is much newer in its development, if that means anything. I have noticed, too, on this trip, a marked difference in the manner of marketing citrus fruits. As far North as the Ohio we saw on our way down many truck loads of oranges and grape fruit, in close built truck boxes, covered also with blankets. As we came further South the fruit was unprotected against the temperature and in Florida it is seldom covered at all, except it be obviously prepared for marketing in the Central Southern states. It might be stated that Tennessee is considered pretty well North with a real sure enough Floridan.

At Wauchula we also met another friend of previous acquaintance, Mrs. Laura H. Goolsby, publisher of the Florida Advocate. It is a work earnestly carried on principally because it was left by her husband, who had previously conducted it and passed on six years ago. The newspaper is worthy of its previous owner, its present publisher and a well balanced force of associates.

Prices are low on citrus fruit and the growers seem to have considerably changed their attitude of two and three years ago, when many of them seemed determined to repeal the law of supply and demand, rather than recognize and work with it. The effort then was toward fancy looking packages, made attractive by mixed boxes and the use of varied colors of paper. Now the effort is to grow quality and cut a sample to prove it. The latter psychology seems to have the best of it under present conditions.

Harry M. Royal.

Four New Readers of the Tradesman.

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

Milford Food Market, Milford.
Frank Cerajewski, Grand Rapids.
Walter S. Kendgiora, Grand Rapids.
Walter F. Perschbocker, Grand Rapids.

Nature knows best. As a race becomes too strong, she makes it dumb enough to split it into factions that hold it down.



Lines of Interest To Grand Rapids Council.

Brilliant, scintillizing, gorgeous in its setting, the new \$1,500,000 civic auditorium, the Western Michigan automobile exhibition came to a close Saturday night with a total attendance of 36,500. A record never equalled by any previous automobile show in the city. Widely advertised changes in design brought thousands to approve of the sleek, shiny creations of the automotive industry. The majority approved the latest brain children of the designers, a few who still cling to the conservative ideas disapproved of the slip-streamed bodies, valanced fenders and vivid colors. Every car from the majestic, dignified Cadillac down to the trim little Continental Beacon, evinced a decided change in design over last year's products. Every unit bespoke of the effort of the motor car industry to bring to the people a desire to buy and thus start the country back on the way to prosperity. No other industry in the land has done as much constructive work toward helping the Nation to try a comeback to normalcy as has the motor car manufacturers. The show was not strictly of motor cars alone, but was devoted to modes of transportation in the air and on the water as well. The fleet aeroplane with its equipment of delicate aeronautical instruments and silken parachutes, the trim speedster of the water and outboard motors were shown side by side with the huge, lumbering trucks and fast delivery cars. One must not overlook the tourist trailers, fitted with every convenience of the hotel for those who are disciples of outdoor life. Flowers, trappings and trimmings lent a decorative touch to the mammoth display. As one entered through one of the many doors in the facade of the country's most beautiful civic auditorium, there was nothing to hint of the display of one hundred and fifty-eight motor vehicles representing an investment of a quarter of a million dollars and capable of developing a total of nearly fifteen thousand horsepower. The visitors wanderings along the softly tinted halls were soon arrested by a courteous attendant, attired in a French blue uniform, who requested a ticket or pass of admission to the interior of the stately auditorium. Entering the main auditorium one was greeted by a spell-binding, magnificent array of beautiful creations of the motor industry and at the farther end a capacious stage filled by Dalavo's seventeen piece orchestra, which added color to the stately attraction. First to attract the visitor's eye was the trim, smart looking Chevrolet, named after that famous French family which gave to the racing world those famous Chevrolet brothers. Close at hand was the Nash, creation of the C. W. Nash plants in Wisconsin. The Graham,

named after the three Graham brothers, was next in line and then the Reo whose name was taken from the initials of R. E. Olds, a pioneer in the industry. The Buick, given to the industry by a man of that name and who died in poverty, gave one an impression of the tremendous strides made in the industry in the last few years. The Pontiac, resplendent in a new coat and making its first year bid for favor as a straight eight, stood ready for critical inspection. The Ford, the product of a man who once stood first in the industry, wore its last year's robes and stood in close proximity of the orchestra pit. The Studebaker brothers of South Bend, pioneers in the wagon industry, would have been pleasantly surprised could they have viewed the product which bears their name. A vast difference between their pioneered vehicle and the trim, racy lines of the car manufactured under that name. The Rockne, bearing the name of Notre Dame's famous football coach who lost his life in an aeroplane crash, stood at attention for the second time in an automobile show. The Pierce Arrow, a product of the Studebaker Corporation, carried the same dignified bearing as it has since its debut. In the center of the huge room stood the latest creation in the automotive world, the new Continental line. It was viewed with particular interest by the local visitors because of its potential value as a medium of work for the unemployed of the city. All hoped that it might be accepted favorably. As one completed the rounds, a Chevrolet chassis, attended by lecturers attired in Tuxedos, drew the attention of the visitor with technical inclinations. Passing through a large lounging room just off the West side of the main auditorium, one entered a smaller auditorium wherein reposed the "400" of the automotive social set. The Cadillac, named after a famous French explorer and founder of the automobile capital of the world, Detroit, stood in all its majesty. Large, imposing and fitted luxuriously for those who have thousands to spend on fine motor transportation. The Lincoln, bearing the name of the Great Emancipator, vied with the Cadillac for luxurious appointments. The LaSalle, recalling that intrepid adventurer, presented a mien of haughty for its more costly rivals because of its ability to give one a thrill of rushing over the roads at the speed of a meteor. The solemn, stately Packard, bearing the name of one of Detroit's favorite sons, bore the earmarks of sturdiness and comfort on long hard drives. Leaving this salon of the aristocrats, one passed down the broad stairways leading to the main exhibition hall where other creations of the transportation age reposed in all their beauty and impressiveness. Here, the Oldsmobile, the oldest automobile in point of production and named for R. E. Olds, a true pioneer in motor car manufacture, held the crowds spell-bound by its inherent beauty of design and unequalled value. It was the talk of the National show at New York

and lost none of its popularity at the local exhibition. The Franklin, named for the founder of that great National medium, the Saturday Evening Post, presented the same costly appearance that has always attended it. The Hupmobile, given to the motor world by the Hupp brothers, stood close inspection. The Plymouth, bearing the escutcheon of the Mayflower and the DeSoto, a namesake of that daring adventurer who navigated the Mississippi in the earlier centuries, stood at attention. The most radical of all designs and curious looking in their appearance were the cars offered by the Willys-Overland Co. They appealed to the milling crowds as a strange addition to a circus zoo might attract. The Dodge products, carrying the name of two brothers who made millions in their manufacture and sale and who lost their lives at an early age, gave hint of a great progression since their introduction in 1914. The Hudson, accompanied by its sister car, the Essex, displayed fleetness and an economy in motor car manufacture. Grouped into a section of their own, huge trucks, general delivery cars and fleet little messenger cars gave one the impression that little was left to be desired as far as commercial transportation was concerned. The tourist trailers and house cars gave one an insight to the possibilities of comfort and compactness when it comes to taking the gypsy trail. Every crook and cranny being utilized for some purpose. The sleek, speedy lined motor boats gave one a longing for sunshine and the open waters where the proud owner might drink in the pure ozone and enjoy God's gifts to man, sunshine and happiness. The aeroplane suggested a huge bird with wings spread ready for flight into the azure blue of the limitless skies. It was attended by the silken parachutes which enable one to safely return to mother earth if the plane fails in the air. Hard by was a display of the predecessor of the motor car, the bicycle. First time in the history of a local motor show that the two wheeled "sit down and walk" machine has been on exhibition. Side products of car manufacturers, such as radios, refrigerators and accessories were shown to the inspecting public. Oils, greases and all types of lubricants and tools for applying same were on display. Apparently there was nothing omitted that might appeal to a motorist. As great as was the attraction of the various lines of transportation, so was the attending crowds. Some marched slowly through the exhibits and studied the different creations with a critical and careful eye, taking away with them a full knowledge of the values offered while others rushed madly here and there, pounding fenders, opening and closing doors, pulling on lights and blowing horns with nothing more interesting to them than an opportunity to be there and cover the most space possible in as short a time as possible. With all the various attractions to give the people the full value of the admission fee, more than full value was offered by

giving away a car each night of the show to the holder of the lucky number imprinted on the door checks. A Continental Beacon, a Rockne, a Ford and a Chevrolet were given away to gladden the hearts of the lucky persons who held the lucky numbers—a present that will never be forgotten by the recipient. When the doors closed at eleven o'clock Saturday evening, an exhibition of motor cars went into history that will perhaps hold the record for years to come. The wonderful exhibits, the music, the attractive new building and the gift of cars drew thousands upon thousands from every section of the state. A. B. Burkholder, chairman of the show committee and a member of Grand Rapids Council, assisted by Secretary A. R. Richards and members of the show committee, are to be congratulated for the success of the show and the precision and dispatch with which the program was handled. A. B. Burkholder not only is a successful merchandiser of Chevrolets, but also a veteran when it comes to handling automobile shows. He must be good because he has been unanimously chosen year after year to plan the shows. Western Michigan should be proud of the success of the show and the privilege offered by that beautiful Civic Auditorium for many such interesting exhibitions.

An automobile engineer claims the car of the future will have a 150 inch wheelbase. The width, however, will remain about the same as that of a prostrate pedestrian.

Fred DeGraff, Council leader of the Team Work group of Grand Rapids Council, held a meeting of his leaders and interested members in the parlors of the Herkimer Hotel Saturday afternoon. Elaborate plans were formulated for a membership drive so that the fiscal year's total might be a mark for the succeeding year to shoot at. A new location for the Council was discussed, but nothing definite was decided upon. Other business of importance was transacted in keeping with the general program of the Team Work group.

When a man gets home from work and finds his wife reading an auto magazine, he had better go back to work.

L. L. Lozier, publicity manager of Grand Rapids Council, is back on the job after several weeks absence, due to an attack of the flu. We understand that the prescription he used was compounded from iron sulphate, strychnine and quinine. Iron to build up an iron constitution in keeping with the merchandise he sells; quinine to eliminate any tremors or shakiness from the results of the depression and strychnine to add the old zip when he gets hold of a real tough prospect. We realize that a slight mistake on the part of the compounding chemist in adding strychnine to the prescription might have resulted seriously. However, Lee is on the up and up and out on the job with the same old fire and enthusiasm as of old.

A miss in the car is worth two in the engine.

Clyde Laraway, who covers Michigan territory for the Hersey Chocolate people, has evinced his faith in the Oldsmobile by placing his order for his fifth Olds. Not only the selection of the car bespeaks of his good judgment, but it is evidence that he is a valuable factor to his company and that nothing but the best is desirable when it comes to representing a company that markets such desirable merchandise. Clyde has done his bit by giving seventy-one men work for one day.

According to some automobile manufacturers, the shortest distance between two points is a straight eight.

Harry E. Barbour, of 527 Greenwood street, East Grand Rapids, representative for Barclay, Ayers and Bertsch, had his car badly damaged by fire last week. It is reported that Mrs. Barbour attempted to start the car when it back-fired and started a fire under the hood. No doubt Harry felt badly about the disaster, but H. R. Bradfield has soothed his sorrow by handing him a permit to have the car repaired at the expense of the insurance company which Homer represents.

A windshield that won't shatter is an improvement. Now give us rubber telephone poles.

Mrs. Henry Ohlman is reported as improving nicely from a serious operation. She will be able to be moved from the hospital to her home in a few days.

Darcy Wilcox reports that his boss, L. W. Schroeder, sales manager of Michigan territory for Libby-McNeill-Libby, has taken unto himself more management in the form of a new wife. Mrs. Schroeder has never lived in Michigan before and we sincerely hope her first impression will be a favorable one and that we can soon number her among the loyal legion of Michiganders.

Marriage is an institution. Marriage is love. Love is blind. Therefore marriage is an institution for the blind.

E. G. Hamel, divisional sales manager for Mapelene and at one time an active member of the Council, dropped into Secretary Bradfield's office last week and left a check for his dues and assessments for the entire year. E. G. related some interesting facts about the use of his product and the extent of its sale. He stated that tobacco companies use it by the carload and that its distribution circles the globe. He said that Canada used to grow five thousand acres of tobacco, but had increased that acreage to twenty-five thousand. They aim to increase the crop until such time they will supply all England with her tobacco, thus eliminating the United States from participating in that market. They are also contemplating several other commodities for provincial use. Our tariff walls have driven them to buy English. Mr. Hamel and wife reside at 1424 South 13th avenue, Mayfield, Illinois. He stated he hoped to be able to attend a Council meeting in the near future and renew old acquaintances.

We understand that skin on the teeth is as thin as frog hair is fine but

thicker than slab wood when compared to the closeness of A. F. Rockwell to a serious accident in Hastings last week. It seems that Rockie was headed toward home when he pulled out to pass a truck going in the same direction. Just as he got into a passing position, the truck driver made a left hand turn without a signal and caught Allen and his Chevie in a pocket. Allen tried to make a squeeze play and slip through between the truck and a telephone pole, but, unfortunately, the pole stepped out of line and caught the car about midway of the lenfthand front fender. The momentum of the car crushed the fender and damaged the frame and steering gear. Fortunately the speed of the car had slackened when it struck and Rockie escaped without a scratch. We congratulate him on his narrow escape and hope that satisfactory adjustment may be made with the insurance company which has coverage on the truck.

Reading of motor accidents we are led to believe that this industry has the greatest turnover of any.

John L. Moore, age 54, one of the foremost citizens of Union City, died suddenly last week from an attack of the flu. He was ill only three days when death took him in the midst of a useful life. He was a successful hardware merchant and had been identified with that business for many years, his father having founded the business which went to the son upon the death of the father. Mr. Moore was also identified with the local bank and was active in civic and educational activities of his home town. His genial personality and his valuable counsel will be a decided loss to Union City.

Lou Kuehne arrived home Sunday evening after spending a week in Chicago on business.

John Olney is in receipt of a letter from State Highway Commissioner Grover C. Dillman, acknowledging receipt of a copy of the resolutions adopted by Grand Rapids Council commending the functioning of the Highway Commission, more especially the men who are in the maintenance division. Mr. Dillman wrote a letter full of appreciation and was highly pleased to think cognizance had been taken of the men who work all hours and in all kinds of weather to maintain passable highways. He believes they should be commended for their untiring efforts to keep the highways in good condition.

Reports from the sugar and oil sections of the state say that the depression is little felt in those localities. There is a vast difference in business when one passes from the potato sections into the districts maintained by the sugar beet crop and the production of oil. There seems to be plenty of money in circulation in the latter communities.

Buy American goods from your independent merchant and help America. Scribe.

Every human mind is a great slumbering power until awakened by keen desire and by definite resolution to do.

CONFIDENTIAL



When a man discusses with us intimate details about the disposition of property under his will, our lips are sealed.

The information goes no further than ourselves and his lawyer.

As you can rightfully expect silence on our part, we in turn urge frankness on your part in order to be of the greatest assistance in making your plans.

You will understand that we must have rather complete information about your resources and heirs-to-be in order to give you intelligent suggestions in organizing a satisfactory estate plan.

No question about the need of an estate plan. Only a question as to which of many modern ones will best suit your needs.

We shall be glad to set aside time for a personal talk at your convenience.

THE MICHIGAN TRUST CO.
GRAND RAPIDS

THE FIRST TRUST COMPANY IN MICHIGAN

MOVEMENTS OF MERCHANTS.

Portland—The Builders Lumber & Supply Co. has decreased its capital stock from \$31,700 to \$24,275.

Battle Creek—George Burgess has taken over the management of the Battle Creek Cafe, 207 Michigan avenue.

Grand Rapids—The Robert K. Jardine Lumber Co., Franklin street, has decreased its capital stock from \$75,000 to \$25,000.

Farmington—The Farmington Lumber & Coal Co., Grand River avenue, has decreased its capital stock from \$75,000 to \$50,000.

Grand Rapids—The Division Avenue Lumber Co., Division avenue and Dennis road, has decreased its capital stock from \$25,000 to \$15,000.

Owosso — The Robbins Furniture Co., 1231 West Main street, dealer in furniture and rugs, has decreased its capital stock from \$204,000 to \$158,000.

Marquette—Fire of undetermined origin, destroyed most of the stock and fixtures of Every Woman's Economy Store, 112 West Washington street, Jan. 23.

Detroit—The Albert Lutticke Co., 2572 Michigan avenue, dealer in dry goods, notions and furnishings, has decreased its capital stock from \$125,000 to \$36,000.

Grand Rapids—The Lane Lumber & Veneer Co., wholesale and retail dealer, 550 Oakdale street, S. E., has decreased its capital stock from \$40,000 to \$20,000.

Detroit—The Multiplex Sales, Inc., 440 Buhl building, has been incorporated for the sale of merchandise with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The Modern Drug Stores, Inc., 10101 Mack avenue, has been incorporated to conduct drug stores, with a capital stock of \$5,000, all subscribed and \$2,000 paid in.

Flint—The American Progressive Sales Co., Citizens Bank building, has been organized to deal in merchandise with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The Monarch Drug Co., 5547 West Warren avenue, has been incorporated with a capital stock of \$25,000, \$10,000 of which has been subscribed and paid in.

Detroit—The Pin Lock Corporation, 2049 Union Guardian building, has been incorporated with a capital stock of \$30,000, \$15,000 of which has been subscribed and paid in.

Detroit — Lipson's Delicatessens, Inc., 1521 Winder street, has been incorporated with a capital stock of 1,000 shares at \$10 a share, \$1,000 being subscribed and paid in.

Pontiac—Kaufman's Union Store, Inc., has been incorporated to deal in clothing and furnishings for men, dry goods, etc., with a capital stock of \$5,000, all subscribed and paid in.

Birmingham — The R. C. Cement Construction Co., 788 Bowers street, has been incorporated with a capital stock of 3,000 shares at \$10 a share, \$9,000 being subscribed and paid in.

Highland Park — The Siden Boot

Shop, Inc., 13971 Woodward avenue, dealer in shoes, etc., for women, has been incorporated with a capital stock of \$5,000, all subscribed and paid in.

Detroit—The Variety Penny Cafeteria, Inc., 3112 Woodward avenue, has been incorporated with a capital stock of 180 shares at \$10 a share, \$1,800 being subscribed and paid in.

Detroit—W. J. Truck, Inc., 1448 Wabash avenue, has been incorporated to conduct a grocery brokerage, deal in other goods, with a capital stock of \$15,000, all subscribed and \$10,000 paid in.

Lansing—H. E. Glass, formerly with the Kraft pharmacies, has purchased the stock and fixtures of the North Side Pharmacy, Grand River and Washington avenue, taking immediate possession.

Bay City—The Union Store, Inc., 804 West Water street, has been incorporated to deal in clothing and furnishings for men also in dry goods, with a capital stock of \$5,000, all subscribed and paid in.

Grand Rapids — Togan-Stiles Co., 1605 Eastern avenue, retail lumber and mill work, has changed its capitalization from \$150,000 preferred and \$300,000 common to \$150,000 preferred and \$125,000 common.

Detroit—The Peoples Saving Book Co., Inc., 2900 Union Guardian building, coupon or saving books, has been incorporated with a capital stock of 100 shares at \$25 a share, \$1,100 being subscribed and paid in.

Detroit—The Boulevard Dairy, Inc., 2449 East Grand boulevard, has been organized to deal in dairy products, etc., with a capital stock of 50,000 shares at \$1 a share, \$7,000 being subscribed and paid in.

Detroit—Jackson's Cut Rate Drug Co., 21 Cadillac Square, has been incorporated to conduct a retail drug store with a capital stock of 25,000 shares no par value, \$25,000 being subscribed and paid in.

Battle Creek—Fish's Service Laundry Co., 126 Orchard avenue, has been organized to deal in laundry machinery and supplies, with a capital stock of 1,000 shares at \$10 a share, \$1,000 being subscribed and paid in.

Detroit — The Majestic Stamping Co., 9310 Hubbell avenue, has merged its business into a stock company under the same style with a capital stock of \$12,000, \$8,000 of which has been subscribed and paid in.

Detroit—Burns Hardware, 14851 Grand River avenue, has merged the business into a stock company under the style of the William R. Burns Hardware, Inc., with a capital stock of \$5,000, all subscribed and paid in.

Detroit—Koss Brothers, Inc., 9225 Mack avenue, have merged their meats, poultry and grocery business into a stock company under the same style with a capital stock of \$7,500, \$5,000 of which has been subscribed and paid in.

Ironwood — The Better Shop for Women, Inc., 109 South Suffolk street, has been organized to deal in dry goods and ready-to-wear apparel for women with a capital stock of \$5,000, \$1,000

of which has been subscribed and paid in.

Detroit—Henry Van Lerberghe Estate, 2240 Mt. Elliott avenue, has merged its undertaking business into a stock company under the style of H. Van Lerberghe & Son, Inc., with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The Northern Aggregates Co., 924 First National Bank building, has been organized to deal in building materials, gravel and sand, with a capital stock of \$2,000 preferred and 10,000 shares at \$1 a share, \$4,000 being subscribed and \$2,000 paid in.

Detroit—Adolph M. Kishon, wholesale and retail druggist at 8701 Joseph Campau avenue, has merged the business into a stock company under the style of the Kishon Drug Co., with a capital stock of \$45,000, \$3,000 of which has been subscribed and paid in.

Detroit—Detroit Rubber Products, Inc., 4449 Woodward avenue, wholesale and retail dealer in rubber products, has merged the business into a stock company under the same style with a capital stock of \$25,000, \$5,000 of which has been subscribed and paid in.

Big Rapids — Theodore Martz, of Martz Bros., whose bakery was destroyed by fire last December, has engaged in the baking business at 113 South Michigan street, under the style of the New Pastry Shop. Paul Bailey, who was connected with the old establishment for many years, will assist Mr. Martz.

Coldwater—Officials of the Homer Furnace & Foundry Co. here announce that during the last week they have received many orders which necessitates five-day-a-week operation and the employment of a large number of additional men. A year ago the concern was operating two days a week with a skeletonized force. Heads of the company also declared that the demands have reached such proportion as to insure operations for some time.

Owosso — M. W. Butterfield has taken the management of the Hotel Owosso here. Mr. Butterfield, who has worked up from the post of dishwasher includes in his experience posts at the Hotel Niagara, in Niagara Falls, and the Durant in Flint, in the latter house rising through the assistant auditorship to night clerk, day clerk and chief clerk, going from the latter post to his present one. The Owosso is a 110 room house, opened in 1929, with an exceptionally attractive coffee shop in connection, under the management of Peter Gardner.

Items From the Cloverland of Michigan.

Sault Ste. Marie, Jan. 24—The Hiawatha Land Publicity Bureau is an organization composed of Sault Ste. Marie, St. Ignace, Newberry, Les Cheneaux Islands, Drummond, Mackinac Island, Manistique, Whitefish Lakes District and Grand Marais, but offers have been made to all others who wish to take advantage of this manner of distribution to help defray expenses and have their booklets distributed. The Development Bureau is asked to approve of this work. Equitable treatment for the entire Northern Peninsula is desired by this end of the

Peninsula and it is to the advantage of all to allow the Hiawatha Land Publicity Bureau to function in 1933 as it did in 1932, with any reasonable changes if necessary.

Work on M 28 with R. F. C. funds allotted to Chippewa county as a part of the \$2,000,000 highway loan to the Upper Peninsula began last week. Ninety-six men went to work on the project near Strong's. Twenty men were hired from a list of unemployed in the Sault. The names of unemployed supplied by the poor commissioner were placed in a hat and twenty names were drawn. In addition twenty-two names were taken from Hulbert township, twenty-eight from Chippewa, six from Pickford, ten from Raber and ten from DeTour.

One Hollywood actor married a wealthy woman recently and retired. Now when they pass down the boulevard, the old timers say, "There goes Bill with his labor saving device."

Dr. Thomas F. Robinson, of the Sault, has taken over the dental practice of the late Dr. W. P. Finlan and will open offices in the Masonic building in about two weeks. Dr. Robinson is a graduate of the Sault high school, class of 1925, and is a graduate of the University of Michigan. For the past year he has been traveling for the Children's Fund of Michigan. He spent considerable time in Chippewa and Mackinac counties. The offices are being redecorated and new equipment is being added. Dr. Robinson will specialize on children's teeth.

Edward Reidy, one of our well-known West end grocers, was wearing an extra smile last week, having received a nice collection of extra money, increasing his stock and feeling very optimistic for the future. Ed. is a hard worker and enjoys prosperity, especially at this time when the depression is still in evidence.

Hon. Chase S. Osborn is celebrating his 73rd birthday at his winter lodge, Possum Lane, at Poulan, Ga. He is still enjoying good health and his many Sault friends extend congratulations and wish him many more years of usefulness, as he has done more for his home town here than any other man. We might also mention that he has done more for Michigan and other places.

Up to date it is nip and tuck between the economists who expect to restore prosperity by saving and those who expect to do it by spending.

John Smith, of the Canteen, underwent an operation for appendicitis at the War Memorial hospital last week. The operation was a success and he hopes to be back on the job again in the near future.

The culture of blueberries in the Upper Peninsula is being watched with much interest. The high type blueberries will be tried out in several Upper Peninsula localities under S. Johnson, of South Haven, director of the state experimental station, which is largely devoted to the test growing of fruits and berries.

The A. & P. store at St. Ignace reports another robbery last week, when thieves carried away a large amount of groceries and about \$10 in cash. Entrance was made by smashing down the front door.

"Shanty Town" is springing up on the water at St. Ignace. The ice is now safe and much activity will be noticed during the winter. The fish seem to be plentiful and will furnish employment to a large number of men.

Chester Crawford, the popular grocer at Stalwart, was a business caller last week, taking back a load of supplies. He reports the country roads now covered with ice, making travel somewhat dangerous.

Depression has certainly given the "back to the farm." movement a boost.

William G. Tapert.

There is joy in rising after having been down.

Essential Features of the Grocery Staples.

Sugar—Local jobbers hold cane granulated at 4.40c and beet granulated at 4.25c.

Tea—The first hands demand for tea has been good during the past week and more buyers are coming to anticipate their wants. Prices have been steady and about unchanged throughout the whole list. In primary markets there are some slight advances in India teas and also some in Ceylons. There have been no advances in the wholesale markets of this country.

Coffee—The market for Rio and Santos coffee, green and in a large way, has been quite irregular during the past week, with the tendency lower. This applies to futures. Spot Rio and Santos, green and in a large way, remains about as it was a week ago, partly because some grades have been scarce in this country, particularly Rio. Santos is not quite so strong. Milds are a bit easy, though no lower than last week when there was a slight decline. Jobbing market on roasted coffee has not materially changed, although some shading is being done. So far there has been destroyed in Brazil slightly over 12,000,000 bags of coffee and still the market is barely steady.

Canned Fruits—The complete statistics on California fruits reveal that all items are in excellent statistical position. Unsold stocks of canned apricots totaled 711,510 cases on Jan. 1, as compared to 1,070,799 cases on the same date last year; cherries, 57,767 cases, as against 130,911 cases a year ago; pears, 496,374 cases, as against 1,122,597, and cling peaches, 3,513,682 cases, as against 4,484,027 cases a year ago. These figures make it appear certain that some shortages in canned fruits will become increasingly evident as time goes on now. Already standard No. 2½ peaches are down to approximately the average total shipments for only one month. This, in turn, has strengthened the undertone of choice No. 2½ clings, as it becomes evident that the trade will have to switch to these soon.

Canned Vegetables—There are some offerings of vegetables at considerable concessions. These offerings are largely intermediate grades which have not moved well, or clean-up lots which packers want to get off their hands instead of carrying farther along. The bargains in standard grade foods are not many and usually they are limited in volume, which does not make it worth while for a packer to carry for higher prices.

Canned Fish—Fancy salmon is still firm with stocks low. There is some off-grade fancy salmon being offered now at shaded prices. Alaska pink salmon is firm and Alaska red is also in pretty good condition. The unsold stocks of Alaska salmon are lower than the trade expected and this has helped the market. Maine sardine packers are trying to advance prices, but have not succeeded very well on account of the very low prices of imported sardines. Other tinned fish show no change and light demand.

Dried Fruits—The dried fruit market shows a more favorable trend as

prices on the Coast are being better maintained and even are a little higher in prunes. Stocks here are light, and improved demand from the local and interior trade has emphasized the situation more and more in the past week. There is a healthy demand for medium-sized prunes and Oregons, too, have been doing a little better since the first of the year. Cheaper varieties of apricots are also doing better, and some nice business has been booked here in Joaquins and Royals. Peaches are doing a little better both here and on the Coast, while packaged figs are rather featureless. Imported dates and figs are moving only in a very narrow way.

Beans and Peas—The week started with everything dull and weak, except red kidneys, but a little later the markets in the country firmed up and marrows, pea beans and red and white kidneys all improved their condition somewhat. The demand, however, did not improve very much. California limas are about steady and so are dried peas.

Cheese—Demand is small, with considerable weakness in the undertone.

Nuts—The market here is rather featureless. There is a fair movement of shelled nuts to the manufacturing trade, but the demand shows a falling off, as compared to last year at this time. Shelled pecans continue to move in better volume, as compared to shelled walnuts, although reports from France are that over 75 per cent. of the Chabert crop has been moved, and the market tends to firm up, both on Chaberts and Bordeaux. Shelled filberts are firmer both in Turkey and Spain. The outlook for shelled pecans looks like higher prices, too, as advances in unshelled stock will have to be reflected in shellers' prices. Unshelled walnuts and almonds are moving in a rather narrow volume, but prices on the whole are being well maintained.

Olive Oil—The market showed a better trend abroad last week, with quotations firmer both in Italy and in Spain. Italian oil is somewhat higher than Spanish oil, and the latter will probably receive more notice from importers. Stocks here continue light, with buying on a hand-to-mouth basis.

Rice—The market made further gains last week, with volume here holding up very well, although caution continues to be the watchword in the trade. Stocks are light, but the trade is covering its requirements in a better way. Growers in the South continue to hold well and there is not much of a desire to sell at prevailing rough prices. Millers are operating conservatively, reducing their milled rice stocks and taking on moderate quantities of rough.

Salt Fish—There has been a decline in mackerel and other salt fish during the week both in domestic mackerel and imported. This is due to the fact that there has been considerable distress merchandise in the market which had to be disposed of. With this out probably the market will steady itself again.

Syrup and Molasses—The better grades of sugar syrup have shown some easiness during the past week with some decline. This was partly

due to the falling off in demand, for the production is still sharply controlled. Compound syrup is unchanged with a fair demand. The finer grades of grocery molasses are not wanted very much and prices are about steady.

Vinegar—No great seasonal increase has marked the demand for vinegar. Quotably the market was steady. Cider maintained a fair turnover, but the season was definitely on the wane.

Review of the Produce Market.

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

Bagas—Canadian, 60c per 50 lb. sack.

Bananas—5@5½c per lb.

Beets—75c per bu.

Butter—The market has had a rather quiet, easy week with declines aggregating about 1c per lb. since the last report. Demand has been poor and the general feeling in most markets has been weaker. Jobbers hold plain wrapped prints at 18c and 65 lb. tubs at 17c for extras.

Cabbage—40c per bu.; 50c for red. New from Texas, \$2 per 75 lb. crate.

California Fruits—Empress Grapes, \$1.75@2.

Carrots—Home grown, 50c per bu.; California, 60c per doz. bunches and \$2.75 per crate.

Cauliflower—\$2.25 per crate containing 6@9 from Calif. and Arizona.

Celery—20@30c per bunch.

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

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

Cucumbers—No. 1 home grown hot house, \$2 per doz.

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

C. H. Pea from elevator\$1.15
Pea from farmer95

Light Red Kidney from farmer .. 1.50
Dark Red Kidney from farmer .. 1.25

Cranberry beans to farmer 2.75

Eggs—The price of hen's eggs has dropped from 11c to 7c per lb., on account of lack of demand. Jobbers hold candled fresh eggs at 15c per dozen for hen's eggs and 12c for pullets. Cold storage are offered on the following basis:

XX candled 14c
X candled 12c

Checks 07c
While there is still some demand for fine fresh eggs, buyers are more cautious than they were and are buying for immediate necessities. Demand for the best grade of eggs is fair.

Grape Fruit—Present prices are as follows:

Florida Mor Juice\$2.75
Florida Sealed Sweet 3.00

Texas, Choice 3.25
Texas, Fancy 3.75

Texas, bushels 2.25
Green Onions—Chalots, 60c per doz.

Green Peppers—50c per doz.

Honey—Comb, 5@6c per lb.; strained, 5 lb. tins, \$4.50 per doz.; 60 lb. cans, 8c per lb.

Lettuce—In good demand on the following basis:

Imperial Valley, 6s, per crate\$4.00
Imperial Valley, 4s and 5s, crate.. 4.00

Hot house, 10 lb. basket50

Lemons—The price is as follows:

360 Sunkist\$5.75
300 Sunkist 5.75

360 Red Ball 4.75
300 Red Ball 4.75

Mushrooms—28c per one lb. carton.
Oranges—Fancy Sunkist California

Navels are now sold as follows:

126\$3.75
150 3.75

176 3.75
200 3.50

216 3.50
272 3.25

288 3.25
324 3.25

Red Ball, 50c per box less.

Florida oranges are sold on the following basis:

126\$3.75
150 3.75

176 3.75
216 3.50

252 3.50
288 3.50

324 3.50
Onions—Home grown, 40c 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 11c
Light fowls 8½c

Ducks 8c
Turkeys 11c

Geese 7c
Radishes—35c per doz. bunches hot house.

Spinach—\$1.25 per bu. for Southern grown.

Squash—Hubbard, \$2.50 per 100 lbs.

Sweet Potatoes—\$1.60 per bu. for kiln dried Indiana.

Tangerines—\$1.90 per box or bu.

Tomatoes—Hot house, \$1.10 per 7 lb. basket.

Veal Calves—Wilson & Company pay as follows:

Fancy 6@7½c
Good 6c

Medium 5c

Will Try and Comply Next Week.

Cadillac, Jan. 24—In my observation of conditions as they are at present and in the past I believe that the time is ripe now for you to again publish your "Slow But Sure Starvation" page. Also see to it that they get some of them in Lansing and also in Washington. Ask them if the outcome you predicted years ago is not being exemplified? I believe that if there was a law passed compelling the owner of a retail store to live in the county where the store is located we would not need any more welfare nor R. F. C.

I see by a fine editorial in the Herald that they feel so much for the poor wage earners in the stores if a retail sales tax is passed. In fact, the wage earners in the stores are few. The money we would get back for this tax would be the same money which is being milked and has been milked out of our state for ten years. In fact, it would be just another way to get this money, instead of through the R. F. C. only we would not have to repay with interest.

Much could be said for Huey P. Long for his being a man and standing on his toes and stopping another of these evils. There would be no bank failures if it had not been for this competition in business.

George E. Leutzinger.

MUTUAL FIRE INSURANCE

Mutual Insurance.

Let us be sure we have a clear conception of just what interinsurance means. "Lloyds" is a familiar name to every insurance man—"Lloyds Coffee House" in London having been a popular "hang out" for seafaring men and marine underwriters. "Underwriters at Lloyds." Get the significance of the article at. Lloyds then as now was a gathering place—just that. It was not and is not an insurance company any more than the Chicago Board of Trade is a grain merchant.

Insurance men gather at Lloyds to do business. An underwriter at Lloyds may have fifty or a hundred persons back of him who share his premiums and losses. As a matter of fact all are underwriters and he is their agent or attorney in fact, if you please. When we speak of a Lloyds, and there are still some of them in this country, we have in mind just such a line-up as we have mentioned above—10-30-50 persons backing a policy. An "inter-insurer" goes farther—all the policyholders are underwriters. So that what we really have is the "consolidated underwriters" at "Blissfield Inter-insurers Exchange." Now again get the significance of the article at. These underwriters meet at the Blissfield exchange to insure each other. True, an attorney in fact does all the work—but that doesn't change the principle in the least.

Mutual insurance does business as a corporation; its funds are the property of the corporation, and not of the individual policyholders. The office of a mutual insurance company is not a place at which subscribers meet. It is the official residence of the corporation. A mutual insurance company may sue and be sued in its own name. Now herein lies the difference between mutual and reciprocal insurance, and the distinction should be thoroughly understood by every mutual man—mutual insurance is corporate; reciprocal insurance is individual, and is of the nature of a partnership.

Arson Taking Toll.

The increase in the number of fires during the past few years is convincing evidence that not all fires result from accidental or unavoidable cause. Everywhere fires result where the only cause that can be given by the owners is that old standby "cause unknown."

Many men of heretofore unblemished reputation, who have carried, and paid for fire insurance premiums or assessments for years, suddenly appear before the company in the role of loss claimant. Because of their previous reputation for honesty many of these men have more insurance than they ought to have. This makes it just too bad for the unfortunate insurance company.

The conditions in this business world make a study of the human element, the character of the applicant absolutely necessary for the latter day insurance underwriter. Perhaps this might be termed a study of human weaknesses. The conditions of these days are absolutely unparalleled by reason of which the student of "human weaknesses" has very little experience

to guide him in his fact finding quest. Roughly speaking this may be denominated as a study of "moral hazard," for this is what it is under the prevailing conditions. This hazard becomes especially evident when the insurance policy is in a greater sum than the property insured would bring in the open market where very few species of property has any well defined value under present conditions. Another hazard arises from the illicit liquor traffic, bootlegging, racketeering and other crimes incident to a business. Then besides the fire hazard these conditions enlarge the risks in other lines of insurance, notably in the automobile liability field. So the entire field of insurance is beset with the moral hazard which in fire insurance takes its toll in the form of arson fires. The tremendous total fire loss cannot be reduced in a worth while amount until some means are found to check the terrific fire losses due to arson.

Mushrooms and Fire.

If a few people become ill or die from eating poisonous mushrooms, public opinion is aroused and manifests itself in demands for mushroom inspection, prohibition or whatnot.

Yet if a hundred people are burned to death in a fire which could have been easily prevented, the Nation hardly gives it a second thought.

It is a parallel case to the old newspaper dictum: "If a dog bites a man, that's not news; but if a man bites a dog that is news." In the one instance the public is appalled mainly because of the unusualness of the agency of death. We have come to regard fire, to the contrary, as being usual and unavoidable.

This is a tragic situation. Every year thousands of people lose their lives, to say nothing of the hundreds of millions of dollars worth of property destroyed, because of carelessness or ignorance. Fire is a menace to every citizen.

If the death of a person from poisoned food causes a nine-day's wonder, the death of thousands every year from fire should create a great public movement to remove the danger.

Training Children in Fire Prevention.

Over thirty-seven per cent. of those killed by fire are under sixteen years of age, according to the records of the Fire Casualty Statistics Committee of the National Fire Waste Council. Fifty per cent. of fire accidents to children are fatal. These facts illustrate the paramount importance of including child education in every community fire prevention program.

Since habits acquired during the formative years are likely to be lasting, the best time to teach the value and the fundamental principles of fire prevention is during this period of childhood. In addition to the direct benefits that such training brings to the child, much of the knowledge gained by him is transmitted to the parents, more effectively, perhaps than by direct appeal from the fire preventionist.

It isn't hardheadedness if it entails hardheadedness.

Fire in a Non-Combustible Building.

The long, high blooming mill is non-combustible and unsprinklered, but it contains a good-sized roll-turning room with wooden walls and a joisted ceiling, also unsprinklered.

A fire started in the oil-soaked floor of this room, apparently from a spark from a yard locomotive. It spread and ignited wooden lockers, finally bursting through the joisted ceiling. The flames were high enough to set fire to wooden sash in the monitor and in the exterior wall which was brick.

The puff of smoke was noticed by men in another building who immediately called the fire department and laid a hose line from a yard hydrant. Firemen used five hose streams and effectively prevented the fire from reaching an adjoining motor

room which supplies the entire blooming mill.

The fire damaged a considerable section of asbestos-protected metal roof, two motors, and much electric wiring. Salvage was started promptly, eleven men working through the following day and night, drying out motors and removing debris. The loss may reach several thousand dollars.

Combustible construction of this kind, unless protected by sprinklers, should not be introduced in buildings which are otherwise non combustible and unsprinklered.

Yard locomotives should be equipped with adequate and well-maintained spark-arresters.

This should prove the last winter of our discontent.

INSURE and feel sure

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

The Finnish Mutual Fire Insurance Company
of Calumet, Michigan

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.

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

Where will you find 3 bigger developments in Canned Food Advertising than these?

① HERE'S THE BIG NEWS ON SALMON



DEL MONTE announces a new advertising drive on salmon — the only national advertising back of any brand of Alaska Red Salmon.

Makes a special point of the fine flavor, healthfulness and economy of salmon — and the fact that DEL MONTE distributes *only* Red Salmon.

Starts in advance of Lent, continues through 1933.

Separate and distinct from other DEL MONTE advertising.

Every dealer now handling DEL MONTE Foods will find this a wonderful chance to increase his salmon sales. Feature DEL MONTE Salmon before and during Lent.



②



The climax of all coffee achievements DEL MONTE Coffee now ORTHO-CUT

DEL MONTE announces, in March magazines, a new and improved grind for DEL MONTE Coffee.

This grind is known as Ortho-Cut. It is exclusive with DEL MONTE.

Better than any grind ever before produced — gives far greater flavor and strength from the same amount of coffee — and most important of all, gives *one grind, better for any method of home preparation* — drip, percolating or boiling.

Millions and millions of messages will tell consumers about this new achievement — over 45 million in March, April and May alone. They reach every city, town and hamlet in the country. They can help to make *your* coffee business better.

③

Introduced a year ago — but still the most outstanding point in CANNED FOOD SELLING

DEL MONTE "vitamin-protection" assures your customers of three very important safeguards:

1. Fruits and vegetables picked at the right stage of maturity for proper vitamin development.
2. Fruits and vegetables protected against vitamin loss *after* picking.
3. Fruits and vegetables guarded against vitamin loss during cooking.

A nationwide campaign has been telling housewives these facts about DEL MONTE "vitamin-protection" for almost a year. One more reason why it's easier to sell DEL MONTE than any other canned food brand.



THEN REMEMBER — DEL MONTE IS PIONEERING ALL THREE — AND EVERY ONE MEANS BETTER BUSINESS FOR THE GROCER WHO FEATURES DEL MONTE

A CHEERFUL PROPHET.

Most of the prophets in economics give little encouragement in their forecasts. Surveying the trends of the times, they find them leading to disaster and disorder unless some plan or program is applied to turning the course of events.

Optimism in economics, indeed, is so rare nowadays that a cheerful prophet deserves special approval if his forecast seems to be substantiated by common sense and founded on the facts in the case. The expectations of Edward A. Filene, of Boston, seem to come within this description.

Speaking at Columbia University recently, he discussed, as others have done, the signs and portents of a new industrial revolution. He admitted most of the tendencies which have alarmed so many observers and analysts. But though he considered them revolutionary, he did not admit them to be destructive. Even such economic bogies as standardization, mass production and the shift of populations he regarded as factors in progress which may create at last a better grade of civilization.

Two of his conclusions are particularly interesting and encouraging. One is that standardization and mass production do not necessarily result in monotony and mediocrity. "It is poverty," he said, "that standardizes human life." But plentiful production puts variety within reach of the many, which was once the privilege of the few.

His other opinion is that there will be a steady desertion of the cities and the raising of the standards of rural life to the metropolitan level. If this should come to pass there would be, no doubt, an immense increase in the demand for the products of industry and in the employment which produces them. What he anticipates, indeed, is a steady improvement in the standard of living, at a time when other economists are cheerlessly contemplating its degradation. It is an encouraging possibility and may serve as an antidote to opposite opinions which are no better supported by the evidence.

DRY GOODS CONDITIONS.

Little change was noted in the course of retail trade during the week. The weather continued to hold down volume on seasonal lines of merchandise. However, there was a more active response to certain clearances, particularly in shoes, women's coats and men's shirts. Home furnishings lines showed more life. Men's wear trade was slow.

In the exchange of opinion upon trade prospects which took place at the retailers' convention in New York during the week, it was brought out that a drop of 20 per cent. or more for the first quarter was likely and that the second quarter should bring better results. One authority looked for a gain after April which would put sales figures up to those of last year. Another observer guessed that the whole year might fall 10 per cent. below 1932.

While particular interest was taken in the trend of commodity prices, there were few definite forecasts made. A

retail leader expressed the opinion that values are headed upward. On the other hand, the majority of store executives seem to feel that a stabilization era has been reached. Previous experience, of course, testifies to the fact that prices do not start upward until business recovery is well under way.

That a truce on price pressure tactics has been called for the time being appeared from testimony of manufacturers and wholesalers during the week. Business went to the low-price lines in the home furnishings markets, but buyers did not attempt, for the first time in several years, to drive harder bargains. Orders were just fair in these merchandise divisions. The same report was made by mills selling to dry-goods wholesalers. Larger volume was expected because of the late start made on purchasing operations.

THINKING ABOUT BUSINESS.

In suggesting to sales executives that they give up thought and discussion of the big problems of the day for what immediately concerns them, a speaker at the dry goods convention at New York last week struck a note that no doubt deserves emphasis. While there is more of a tendency now to face realities in business instead of hoping for general conditions to change and reduce the consumption of red ink, major economic questions are probably using up more time and attention than they should.

The trouble comes, it may be pointed out, from loose habits of mind. A schedule of real thinking by the individual on the particular problems of his own business would prove of immense benefit. From this study he might discover just what facts on general business conditions he really requires. For a retail merchant, this general information might include bank clearings, wage payments and other data in his district so that he might follow the trend of purchasing power. For the manufacturers, there is the authoritative business index and reports from Federal Reserve areas, among other things, to check against sales performance.

If the proper schedule is made out, then the average business man would find plenty of time to improve his economic knowledge. He might start with a reliable book on the subject for his background and gradually work around to dealing with current developments in banking, money, wages, prices, technocracy and what not. But to spend his time in discussion of questions on which he is almost totally ignorant assuredly means merely a waste of good breath — although it may serve as recreation.

POLITICAL TREND WATCHED.

In the absence of new features to the general business situation, interest is centered on legislative and political developments. The filibuster in the Senate aroused considerable resentment. Renewal of conferences between the President and Mr. Roosevelt were viewed hopefully, particularly as reopening of debt negotiations with

Great Britain was quickly decided upon.

Another increase in money in circulation, putting the adjusted figures back near the early Fall level, was explained by the bank failures in St. Louis. Bank closings in the last three weeks have been double the number early last month.

A pronounced drop is shown by the weekly business index. All the series but steel activity, which was unchanged, declined. The recession in the electric power index was marked, although the computations were probably disturbed somewhat by holiday influences. Automobile production for the week reported was higher, but increase proved less than the usual seasonal amount.

Building construction figures for the first half of the month made a somewhat better showing. Awards were only 11 per cent. under a year ago. Estimates for the first quarter put the possible decline at 15 per cent.

Wholesale prices have turned reactionary again. The Annalist index is down to 82.8, with only the chemical and building material groups standing firm. Dun's list showed thirty-one declines as against seventeen advances, more than reversing the previous week's movements. Foodstuffs and metals were conspicuously weak.

QUALITY WILL COME.

A great deal of criticism and complaint has been heard over the cheapening of merchandise, the emphasis upon price and the neglect of quality. No doubt many errors have been committed on this score, and yet there is scarcely anything very extraordinary in what has been seen. With more than 12,000,000 wage earners out of work and business down some 40 per cent., normal trading practice is very unlikely. Bargains have to be the order of the day.

Prices have been subject to the greatest confusion in the debacle for obvious reasons. Stores have marked them down trying to find the levels of best consumer response in each instance. Retailers had this novelty of lower prices to feature in order to spur trade and they emphasized that appeal, which was quite natural.

Similarly, manufacturers and wholesalers selling to the retailers have also depended upon lower prices to attract business. Design, construction and workmanship were of secondary interest, in a way, and price took the lead. This was also quite natural.

Now a new trend is in the making. Retail customers are less concerned about prices. They want to be sure that the bargain is a real bargain and offers real value. Similarly, the stores are more on their guard about what they are buying. Prices in many lines are fairly well stabilized for the time being at the new low levels and there will be a concentration upon those price lines which will bring, as it always does, more quality. The situation, in short, cures itself in time.

EDUCATION FOR LEISURE.

There was a time when the liberal arts colleges devoted themselves to cultural education. Then there arose a

demand that they give more attention to the preparation of youth for the work which they would have to do after graduation. Utilitarian courses were introduced. Now, Dr. Maurer, president of Beloit College, in his address at Atlantic City as president of the Association of American Colleges, says that these institutions must prepare youth to enjoy the increasing leisure which is in prospect because of the shorter working day. This may be evolution or it may be revolution, revolution in the sense that the wheel has turned until it has come back to the point from which it started a generation or two ago. Dr. Maurer is not the only college president who has been talking of the need of education for leisure in recent years. Such education has always been desirable. Life is fuller and richer for the man who can find pleasure in something outside of his work. Such a man is not helpless when the time comes for him to retire from business. He has intellectual and artistic interests that can keep him fully occupied. But if we are to have a five-hour day and a thirty-hour week, those who do not go to college will need to learn how to spend their spare time profitably to themselves and to the community.

NOW ACTING LIKE MEN.

President and President-elect have come together and agreed upon a definite step toward the solution of the problem of war debts. A British commission is to come to this country to discuss the British debt. It is to present itself early in March to the incoming Administration. According to Mr. Roosevelt's announcement it will also "discuss the world economic problems in which the United States and Great Britain are mutually interested." The statement makes no mention of the origins of the conference at the White House. We do not know whether it was the British request that brought the incoming and outgoing Chief Executives together. We do not know whether Secretary Stimson did it. Perhaps it is just as well that such details are not clear. They might give rise to the old jealousies. Mr. Hoover and Mr. Roosevelt are now acting like men. They have done well by the country and by the world.

WHAT THEY READ.

The referendum taken in a Pennsylvania high school to discover what books the boys and girls liked best shows a surprising variety of taste. "Tom Sawyer" received the largest number of votes. "Little Women" came second. Those who thought Scott was no longer read may be surprised to learn that "Ivanhoe" stood third. "Good Earth" tied with "Jane Eyre" for fifth place. Many of the pupils liked "Green Mansions" and "Queed." Dickens, with "David Copperfield," did not come into the running until seventh place, where he was rivaled by "Dracula," "Moby Dick" and "Huckleberry Finn."

This share-the-work idea is all right until it comes to driving the car.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

In meandering last Saturday I found a four mile stretch of cement road which was entirely new to me. It was marked M 114 and runs North and South from the Knapp avenue cement to the new Plainfield village, about a mile Southeast of the old village on the North side of Grand River. It must have cost a large sum because there are heavy cuts and enormous fills—and more fills than cuts. The work has apparently been well done and some of the fence protection is not fully completed. It looks as though the road has been open to the public only a few days. There are not a dozen houses in evidence on the line of the road, so I could readily see that the improvement was not due to any strong local demand. Reference to a Kent county map disclosed that M 114 is the designation used on all sides of the boulevard now under construction around the city.

This new road will be completed to U S 16 by June 1, a distance of only three miles from Knapp avenue. The completion of this seven miles of new road will enable drivers from Detroit or Lansing on U S 16 or from Ionia and Flint on M 21, bound for Northern Michigan points, to cut their mileage short several miles and avoid using our city streets by turning into the boulevard and continuing on M 114 to its junction at U S 131 at Plainfield.

The boulevard around the city, for which Frank McKay is largely responsible, is completed only on one angle—the West line. The South and East lines are both graded and the crossing of Grand River at Grandville has been accomplished by a fine bridge. It is hoped that the South and East lines will be cemented this year and a start at least made on the North line, which will be the most expensive portion of the improvement because it involves not only a bridge over the river, but a steel viaduct which will carry the thoroughfare over the ravine, railroad tracks and high hills which flank the river on the West Side. The East and West lines are each seven miles in length. The North and South lines are about nine miles in length, so the boulevard will be about thirty-two miles in length when completed. It is being built by the state.

An important meeting will be held here to-day to decide whether the Kent County Road Commission will decide to accept a loan from the R. F. C. Such a loan will be forthcoming, providing the county furnishes one-quarter of the total sum expended and uses all the money in welfare work. Inasmuch as the state underwrites the loan and agrees to see that it is repaid from state funds, it would appear to be a good undertaking for Kent county.

The Kent County Road Commission has three undertakings slated for 1933

—the extension of the cement on East Leonard street one and a half miles to M 114 and the extension of the cement on Fuller avenue a similar distance, so that people who live in the Eastern portion of the city who wish to reach Northern points can go North on Fuller avenue until they reach U S 131. These two improvements will cost about \$20,000 per mile or \$60,000 for the three miles. The third plan contemplates the widening of West Leonard road from Baumhoff corners to the Ottawa county line, so that black pavement (crushed stone and tar) can be installed thereon during 1934.

I am naturally pleased over the outcome of the action brought against Frank McKay by Mr. Kouw, of Holland. The trial judge handed down an opinion stating that there was no cause of action. Mr. McKay has enough political enemies to stagger a less resolute man, but if any of them ever face him in court I never worry over the outcome, because he always emerges triumphant from such a contest.

Strong efforts are being made to re-establish passenger boat service on Lake Michigan this summer during the four months' the world's fair will be open. It is thought that low rates and good service will divert much of this travel from Michigan from the railroads and busses to boats, especially as many travelers would be glad to participate in the last gasp of the passenger boat traffic on Lake Michigan.

"Two cans of corn, a box of soap flakes and some indelible lipstick." This will soon be a housewife's typical order in a Clover Farm store, following the addition of drug departments to many Clover Farm units throughout the country. This new policy was recently announced by the organization's headquarters in Cleveland. Prescription items will not be included, it was stated. However, such items as cosmetics, patent medicine, tooth paste, shaving cream and toilet waters will soon be ready for distribution in Clover Farm grocery stores in those sections in which there is a sufficient demand for items of this nature. An interesting item in the new drug department will be a non-foamy, orange-flavored tooth paste, packed under the Clover Farm brand. The service, Clover Farm officials believe, will be a convenience to the average woman shopper, who now will be able to purchase her toilet supplies while buying her groceries.

I heartily approve of the letter and spirit of the following communication, which comes to me from a well-known merchant of Sebewaing, who wishes to be known only as Young Timer:

A. G. Guimond's article on "Education" in your Jan. 18 issue ends up with "Business must support our schools". Beg to remind him that business, big and small, is supporting schools, always has, always will, and at present is paying beyond the ability and earning power of most business. When

school taxes ran over 30 per cent.—yes, near 40 per cent.—of total taxation levied in certain communities in Michigan, is not most business in that section supporting the schools by its prompt and full payment of levies? We know it—and it hurts.

Mr. Guimond goes on to tell us where additional taxes should come from to benefit the educational system. Evidently he is overlooking the common sense idea advanced by taxpayers from leading economists down to plain dumb-bells, that the first fundamental principle to consider in times like these is reduction of expenses, not additional taxation.

Far be it from me to ask anything detrimental to our children in matters of education, but we should first cut the frills, useless activities and courses which have crept into our "super-efficient educational system" and bring our costs down where the taxpayer, be he business man, farmer, or laborer, will have a few shekels left for food and clothes after paying his taxes.

I am and always have been a friend of the public schools, but in many cases we have gone beyond the bounds of safety and good business principles in our anxiety to provide more non-essentials in our educational system than prudence warrants. The same is true of our activities in every walk of life. We should right about face and cut every corner which can be cut in order to save our country from bankruptcy and our property from universal confiscation.

Funeral services for William G. Keeley, 62 years old, general manager of hotel properties for the Chicago Title and Trust Co., were held Jan. 18 in the chapel at 2346 West Madison street, Chicago. Burial was at Deep River, Conn. Mr. Keeley died of pneumonia Tuesday in his apartment at the Graemere hotel.

Mr. Keeley was Nationally known as a hotel man. During the last forty years he conducted hotels in the South, Middle West, and West, either as lessee or managing director. He started his career with the old Grand Pacific hotel in Chicago and twenty years ago conducted the New Southern hotel, then in its heyday. For several years he managed the new Morton Hotel in this city.

Three years ago Mr. Keeley joined the Title and Trust Co., after a period as manager of the Southmoor hotel. Among the hotels under his direction were the Graemore, the Churchill, the Embassy, the Shoreham, and the Rogers Park, in Chicago; the Ridgeway in Evanston, the Gary in Gary, Ind. Surviving Mr. Keeley are his widow, Jennie, and a son, William, Jr., of New York City.

A Central Michigan merchant writes me as follows concerning a matter I have discussed—and cursed—in these columns many times:

"We are coming to you with another question.

"The rubber foot wear companies are discriminating heavily this year against the small buyer. I will enclose a copy of a letter I am just sending to the B. F. Goodrich Footwear Corporation which explains how much.

"Do you think there is any place where an appeal against this would do any good? We have confidence in your opinions in such matters. We would be glad to have you comment on this condition in the Tradesman, if you think best."

The letter sent to the rubber manufacturer is as follows:

"We cannot but wonder just why you make definite plans to kill your small merchants. Are you so much better off if you have chain store buyers only? Will not they dictate to you too much after you have helped them dispose of all the rest of us?"

"You give a 10 per cent. discount on case orders, and then impose 10 cents per pair penalty on an order for six pairs or less, all to kill the small man when he must size in. It may be to your advantage, but we small merchants cannot help but hope that the chains will squeeze you until you scream after you have helped them kill us off. What have you to say to it?"

So far as my knowledge of the rubber shoe situation goes, it has long been the policy of the manufacturers to exact unfair penalties from small dealers who do not order in large quantities after the original orders are placed each season. I have discussed this matter personally with the representatives of practically all the manufacturers and correspond with all the manufacturers direct, but have never made any headway in securing relief from the present burdensome conditions insisted upon by the powers that be. There is a fine governmental organization before whom this abuse can be presented for investigation and action, and I will, as a last resort, take the liberty of presenting the case to the Federal Trade Commission at Washington. I wish all merchants who smart under this abuse of power would write me fully and frankly in regard to the unfairness they have experienced in this matter, so that I may be fortified by as many complaints as possible. If the Commission decides that matter is one that should be given attention by that organization, it will send out attorneys to interview some or all of the complainants in order to formulate the presentation in legal form.

E. E. Taylor, formerly executive vice-president of General Foods Corporation, and L. R. Wasey, chairman of the board of Erwin, Wasey & Co., have organized the Bahama Isles Foods Corporation, to make and sell edible products from el cobo, the great Bahama pink conch. This conch (a conch is a mollusk) has been regarded as the staff of Bahama life.

Maxwell House — principal coffee brand of General Foods Corporation, New York—has just taken a couple of competitive bulls by the horns. In announcing a price reduction of 5½ cents per pound, most drastic in its history, Maxwell House is out to wrest some sales supremacy from the Great

(Continued on page 23)

FINANCIAL

Analyzing Investors' Securities.

The next item in logical order for investors to consider is working assets or inventories. This item usually consists of materials and supplies, goods in process, finished goods and similar inventories. These working assets are consumed in the manufacture of goods for the running of the business. In the case of manufacturing corporations, the assets are working assets. In the case of a merchandising concern, they should be considered as trading assets.

It is important to the investor to know whether or not the assets have been inventoried by reliable accountants or by the company. If the valuation is made by accountants, these items may be taken at book value. Quantities and qualities should be checked in considering the value of an inventory. All materials and supplies should be inventoried at cost. If the market is lower at the time the balance sheet is made up, a reserve to offset the decline should be placed on the liability side of the balance sheet.

An investor can be seriously misinformed on the make up of a balance sheet if necessary deductions have not been taken on the inventory. The investor will find that many corporations do not exhibit a reserve for the depreciation of inventories in the case of a decline but value inventories at present market price or cost, whichever is lower.

In the last few years, corporations should have set up on the liability side of the balance sheet a fund for future decline in raw materials and supplies as future prices of these materials have to come down. The investor should also consider whether or not the corporation's inventories are in raw materials and if they are, are they liable to liquidate more for full value than if made into finished goods, which are not easily disposed of due to styles or particular make.

Complications also arise in the case of a holding company because of profits claimed on the books of subsidiaries and only a consolidated balance sheet with inter-company profits eliminated demonstrate the true value.

Jay H. Petter.

Will Have To Stop Inflation in Special Session.

Reception of the debate in Congress during the last week has thrown into clear relief the extent to which a large proportion of the American public has been sold on the idea of inflation. Instead of viewing the Senatorial pleas for a devaluation of the dollar and an issuance of paper money as the forerunner of an economic collapse they have been accepted on the whole as discussions of a perfectly legitimate possibility.

A few months ago such bandying of the term inflation would have caused widespread consternation. In fact, a genuine attempt was made a year ago in various important quarters to keep the word from being applied to policies which unquestionably were inflationary. The argument used was that such a designation would scare the public and lead to an increase in

hoarding and a large outflow of gold. It was during this period that such nonsensical terms as "reflation" were invented.

The change which has taken place in the public attitude within the past year may well have a profound effect upon the future. Inflation offers such an easy way for dodging the real issues that unless strong, level-headed opposition is exerted it is a constant danger during a period of distress. Until recently we not only have been blessed with such opposition from responsible quarters but we have had it backed up by a feeling on the part of the public that such a course would be ruinous.

Whether such opposition as remains will be sufficient to prevent some kind of legislation in this direction to-day is an open question. Certainly the danger of inflation is greater now than it was a year ago. It is reasonably sure that nothing will be done by the present Congress, but the outlook for the special session is not promising.

In the final analysis whether we have inflation will depend upon President-elect Roosevelt. Unless there is a distinct upswing in business and prices between now and fall and unless the new Administration takes an extremely strong stand on the issue the odds are very much on the side that we shall have inflation.

The President-elect so far has limited himself to giving lip service to the idea of sound money. With the problems which he probably will have to face after March 4 this will not be sufficient. If he is to prevent inflation he must take the position, and state it in the strongest terms of which he is capable, that such a course of action merely is a process by which the errors of private entrepreneurs are paid for out of the standard of living of wage earners and those with fixed incomes. Inflation, he should recognize, is acceptable only as an alternative to a social revolution. We in the United States to-day are not faced with such a choice.

Ralph West Robey.
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Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Jan. 11—In the matter of Charles H. Brown, Bankrupt No. 4848, final meeting of creditors was held under date of Dec. 29. Certain creditors were present in person. Trustee's final report and account was approved and allowed. Notes receivable owing to the estate by Burley Docter and Grover Southworth, together with rent claim against Herbert Budjack, were sold to E. A. Westin, of Benton Harbor. Certain real estate was directed to be abandoned as worthless and burdensome. Order was made for payment of expenses of administration as far as funds in hand would permit. No dividend to general creditors. No objection to discharge. Files will be returned to U. S. District Court.

Dec. 29. In the matter of Gustav Minkel, doing business as American Bakery, Bankrupt No. 4884, final meeting of creditors was held on this day. Bankrupt represented by Willard J. Banyon, attorney. Trustee present in person. Claims proved and allowed. Trustee's final report and account approved and allowed. Bill of attorney for bankrupt approved and allowed. Made order for payment of administration expenses and first and final dividend of 11.9 per cent. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to U. S. District Court.

Jan. 11. In the matter of Samuel Gluck, Bankrupt No. 5091, first meeting of creditors was held to-day. Bankrupt present and by attorney Morton H. Steinberg. Certain creditors present and represented by H. H. Smedley and Grand Rapids Credit Men's Association. Bankrupt

sworn and examined before reporter. Meeting adjourned to Jan. 13, at which time bankrupt and attorney were present. Creditors represented by Grand Rapids Credit Men's Association. Bankrupt further examined before reporter. Offer of composition of 10 per cent. in cash filed. Meeting adjourned to Jan. 26 for vote on composition offer.

Jan. 10. On this day first meeting of creditors in the matter of George F. Cornell and Walter L. Cornell, doing business as George F. Cornell & Son, Bankrupt No. 4940, was held. Both bankrupts present and represented by Fred P. Geib, attorney. Creditors represented by Hilding & Baker, Dilley & Dilley and Grand Rapids Credit Men's Association. Merle W. Gee, trustee under trust mortgage, represented by Knappen, Uhl, Bryant & Snow, attorneys. Claims proved and allowed. Bankrupts, previously sworn in composition proceedings, were further examined before reporter. Meeting adjourned to Jan. 12 for examination of further witnesses and the bankrupts. Fred G. Timmer, Grand Rapids, trustee; bond \$3,000. At the adjourned meeting, the bankrupts, Edith Cornell, Merle W. Gee, Dr. William A. L. Dursum and Mary L. Cornell were each sworn and examined before reporter. The meeting then adjourned without date.


Jan. 16. We have to-day received the schedules, reference and adjudication in the matter of Clarence J. Wright, Bankrupt No. 5111. The bankrupt is a resident of Flowerfield township, St. Joseph county, and his occupation is that of a farmer. The schedule shows assets of \$6,451.90, of

which \$355 is claimed as exempt, with liabilities of \$10,063.39. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein.

Jan. 16. On this day first meeting of creditors in the matter of Edward Ludwig, Bankrupt No. 5085, was held. Bankrupt present in person and represented by Cornelius Hoffius, attorney. Claims proved and allowed. Bankrupt sworn and examined without reporter. Fred G. Timmer, Grand Rapids, trustee; bond \$100. Meeting adjourned without date.

Jan. 16. On this day first meeting of creditors in the matter of Lafayette Stout, Bankrupt No. 5035, was held. Bankrupt present and represented by Glocheski & Glocheski, attorneys. Claims filed only. Bankrupt sworn and examined without reporter. Fred G. Timmer, Grand Rapids, trustee; bond \$100. Meeting adjourned to Jan. 26 for further examination.

In the matter of Michigan Oil Heat Engineers, Inc., Bankrupt No. 4858. The final meeting of creditors has been called for Feb. 3. The trustee's final report will be approved at such meeting. There will be no dividend for creditors.

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In the matter of Harry C. Himelstein, doing business as Michigan Furniture Co., Bankrupt No. 4768. The final meeting of creditors has been called for Feb. 3. The trustee's final report will be approved at such meeting. There will be a dividend for creditors.

In the matter of Timmer & Tepper, Bankrupt No. 4932. The final meeting of creditors has been called for Feb. 4. The trustee's final report will be approved at such meeting. There will be a dividend for creditors.

In the matter of Harry Okun, Bankrupt No. 5087. The sale of assets has been called for Feb. 1, at the premises formerly occupied by the bankrupt at 138 N. Burdick street, Kalamazoo. The assets consists of two shoe stores, appraised at \$3,413.26. All interested in such sale should be present at the date and time above stated.

In the matter of Edward L. Locher, Bankrupt No. 50909. The sale of assets has been called for Feb. 1 at the premises formerly occupied by the bankrupt at 333 No. Burdick street, Kalamazoo. The assets consists of men's furnishings and haberdashery, together with attendant fixtures, all appraised at \$2,376.07. All interested in such property should be present at the date and time of sale.

In the matter of Fred H. Salisbury, Bankrupt No. 5101. The sale of assets has been called for Feb. 2, at the premises formerly occupied by the bankrupt at Dayton. The assets consists of candy, hardware, dry goods, groceries, drugs and sundries, tobacco, shoes, rubbers, etc., (general store) together with fixtures, all appraised at \$1,423.29. All interested in such sale should be present at the date and time above set forth.

In the matter of Russell U. Yeo, Bankrupt No. 4913, final meeting of creditors was held Dec. 12. Trustee present by A. N. Branson. Certain creditors present in person and represented by Grand Rapids Credit Men's Association. Trustee's report approved and allowed. Balance of accounts receivable sold at auction. Made order for payment of administration expenses, preferred claims and final dividend of 5.9 per cent. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to U. S. District Court.

In the matter of Ernest T. Gaffney, Bankrupt No. 4570, final meeting of creditors was held Dec. 12. Trustee present by A. N. Branson and represented by Corwin & Davidson, attorneys. Bankrupt represented by Leon W. Miller, attorney. Creditors present by Grand Rapids Credit Men's Association. Trustee's final report and account approved and allowed. Bills of attorneys for bankrupt and for trustee approved and allowed. Balance of accounts receivable assigned to S. C. DeGroot as trustee for benefit of creditors with allowed claims. Made order for payment of administration expenses, preferred claims, supplemental first dividend 5 per cent. and final dividend of 8.48 per cent. to creditors. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to U. S. District Court.

Jan. 18. We have to-day received the schedules, reference and adjudication, in the matter of John Betten, Bankrupt No. 5113. The bankrupt is a resident of Fremont, and his occupation is that of a merchant. The schedule shows assets of \$888.58 of which \$325 is claimed as exempt, with liabilities of \$2,391.18. The court has written for funds and upon receipt of same, the first meeting of creditors will be called and note of same made herein. The list of creditors is as follows:

City of Fremont	\$ 59.08
Ralph Betten, Grand Rapids	684.29
C. B. Farmington Co., New York	30.88
Refrigerator Service, Grand Rap.	12.00
Bert Rynberg, Reeman	29.82
Muskegon Candy Corp., Muskegon	18.00
H. J. Heinz Co., Grand Rapids	77.20
Postma Biscuit Co., Grand Rapids	105.18
Thomasma Bros., Grand Rapids	152.99
W. I. Van Der Car, Grand Rapids	12.42
Herrod Co., Grand Rapids	58.00
Joe Haggai, Grand Rapids	20.85
Zuiderhoek Coffee Co., Grand Rap.	50.00
C. M. Peet Packing Co., Chesaning	50.00
Peter Ekrich Sons, Muskegon	50.00
Standard Grocery Co., Grand Rap.	34.05
Ferry Morse Seed Co., Detroit	14.13
Ferris Coffee Co., Grand Rapids	33.20
Indian Garment Co., Chicago	6.47
Schust Co., Grand Rapids	17.69
Midwest Service Co., Chicago	26.50
Steindler Paper Co., Muskegon	22.00
C. M. Mills Paper Co., Grand Rap.	31.63
Karavan Coffee Co., Toledo	30.27
Merkle Broom Co., Paris, Ill.	13.50
Valley City Milling Co., Grand R.	15.30
Fremont Lbr. Co., Fremont	20.32
Iver Nelson, Fremont	8.56
Chas. W. Weisner, Fremont	8.54
H. J. Dornbos Bros., Grand Haven	11.26
Fremont Baking Co., Fremont	5.58
E. Pikaart, Fremont	6.06
Consumers Power Co., Fremont	37.13
Gerber & Schuitman, Fremont	29.92
Geerlings Bros., Fremont	17.04
Fremont Times Indicator, Fremont	54.58
Sinclair Service Station, Fremont	129.27
J. L. Hillyard, Fremont	14.50

Erwin Griswold, Fremont	5.90
A. Besteman, Grand Rapids	30.00
Wallace Foote, Muskegon	10.00
Mandeville King Co., Rochester, N. Y.	3.09
Anderson Packing Co., Muskegon	57.86
Swift & Co., Chicago	217.93
Blodgett-Beckley Co., Toledo	108.19

Jan. 18. On this day first meeting of creditors in the matter of Edwin N. Burns, individually and doing business as the Burns Produce Co., Bankrupt No. 5092, was held. Bankrupt present and represented by John G. Anderson, attorney. Harry Reber, attorney, present for creditors. Claims proved and allowed. Bankrupt sworn and examined before reporter. Charles A. Kotthaus of Reeman Creamery Co. sworn and examined before reporter as to petition for reclamation on file. Order made denying reclamation of trucks. Fred G. Timmer, Grand Rapids, trustee; bond \$100. Meeting adjourned without date.

On this same day, first meeting of creditors in the matter of J. F. Eesley Milling Co., a corporation, Bankrupt No. 5070, was held. Bankrupt present by H. J. Eesley, president, L. E. Smith, vice president, Ralph Cook, secretary and assistant treasurer, and represented by Howard & Howard, attorneys. Creditors present in person and represented by Clare E. Hoffman, Joseph F. Foltz and Arthur Stratton, attorneys. Claims filed only and referred to trustee for checking. Ralph K. Cook sworn and examined before reporter. M. N. Kennedy, Kalamazoo, trustee; bond \$1,000. Meeting adjourned without date.

Jan. 17. On this day first meeting of creditors in the matter of Nathan Bialostock, Bankrupt No. 5088, was held. Bankrupt present in person and by attorney Benjamin T. Smith. Claims filed. Bankrupt sworn and examined without reporter. Fred G. Timmer, Grand Rapids, trustee; bond \$500. Meeting adjourned without date.

Jan. 17. On this day first meeting of creditors in the matter of Louis Landauer, Hardware, Bankrupt No. 5090, was held. Bankrupt present in person and by Freeman W. Haskins, attorney. Certain creditors present. Claims proved and allowed. Bankrupt sworn and examined without reporter. Fred G. Timmer, Grand Rapids, trustee; bond \$1,000. Meeting adjourned without date.

Jan. 20. We have to-day received the schedules, reference and adjudication in the matter of James H. Fox Realty Co., a corporation, Bankrupt No. 5114. The bankrupt concern is located at Grand Rapids. The schedule shows assets of \$4,202.12 with liabilities of \$8,811.01. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein. The list of creditors is as follows:

National Bank of Ionia	\$4,550.00
Samuel E. and Helen Mufflin, Lansing	800.00
Unpaid taxes	1,000.00
James H. Fox, Grand Rapids	2,411.01

Jan. 23. We have to-day received the schedules, reference and adjudication in the matter of Charles Knapp, Bankrupt No. 5115. The bankrupt is a resident of Muskegon, and his occupation is that of a switchman. The schedule shows assets of \$600 of which the full amount is claimed as exempt, with liabilities of \$1,025.40. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein.

Jan. 23. We have to-day received the schedules, reference and adjudication in the matter of Vernon L. Gish, Bankrupt No. 5116. The bankrupt is a resident of Kalamazoo, and his occupation is that of a laborer. The schedule shows assets of none with liabilities of \$611.08. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein.

Jan. 23. We have to-day received the schedules, reference and adjudication in the matter of George C. Solomonson, Bankrupt No. 5117. The bankrupt is a resident of Grand Rapids, and his occupation is that of an auditor. The schedule shows assets of \$10,265 of which \$550 is claimed as exempt, with liabilities of \$7,156.83. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein.

Status of the William Alden Smith Estate.

William H. Gilbert and James H. Sheppard have filed their appraisal of the estate of the late William Alden Smith, as follows:

6 \$1,000 bonds Granada Hotel Corp.	\$ 6.00
1 500 bond Granada Hotel Corp.	.50
9 \$1,000 bonds Goodrich Transit Co.	No Value
3 500 bonds Goodrich Transit Co.	No Value
392 Preferred shares Goodrich Transit Co.	No Value

1093 Common shares Goodrich Transit Co.	No Value
10 shares Northwestern Publishing Co.	1.00
20 shares Everygirl's Publishing Co.	No Value
501 common shares General Brass Co.	No Value
949 common shares La France Repub. Corp.	No Value
20 common shares G. R. Industrial Land Co.	No Value
75 common shares G. R. Dry Goods Co.	No Value
75 Preferred shares G. R. Dry Goods Co.	No Value
125 common shares Corl-Knott Co.	No Value
10 shares Masonic Country Club	1.00
10 shares Blythfield Country Club	1.00
10 shares Kent Country Club	250.00
25 common shares Clark Iron Co.	125.00
5 common shares Lee Paper Co.	100.00
1 common share Burton Attaching Co.	No Value
250 shares Elliott Machine Co.	No Value
10 shares Galewood-Wyoming State Bank	500.00
10 shares East Grand Rapids State Bank	500.00
50 shares G. R. Savings Bank	1,000.00
Union Oil Co.	1,250.00
Certificates of indebtedness	2,500.00
1168 com. shares Cody Trust Co.	1,168.00
Alcove in Fairhaven mausoleum	1.00

Lot A, Woodlawn cemetery	1.00
Lincoln Life Ins. Co. policy	4,919.17
Manhattan Life Ins. Co. policy	643.00
Hunting case watch	10.00
Watch chain	3.00
Old coins	3.00
Household goods	1,775.00
Cash in G. R. Savings Bank	2,185.42
Cash in Galewood-Wyoming Bank	18.84
2 shares Otatwa Beach Resort Co.	No Value
2 shares American Farmer Co.	No Value
4 shares West Michigan Park	No Value
100 shares United Paperboard Co.	50.00
1 share Wm. Alden Smith Co.	177,726.70
1 piano	500.00
1 ford car	100.00

Total \$195,339.63

Several claims against the estate have been filed, including one for \$58,876.78 for additional income tax for 1928.

The man who is the life of the party at night is rarely the life of the business next day.



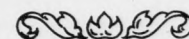
Analysis of any security furnished upon request.

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

Ally Your Business

with a bank that will help you, in every way, to take advantage of the opportunities which you enjoy here in Grand Rapids - a city of diversified industries.

THE GRAND RAPIDS SAVINGS BANK has been an essential factor in the development of Grand Rapids for over 61 YEARS, and its EXPERIENCED, PERSONAL SERVICE adds much to the value of a connection here.



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.

Business of Its Own Motion Can Lessen Taxes.

"Too much government in business" leaves us rather cold—until government enters our own business. That is something else again. Then we warm up. Witness the California grocers.

The following were among the adopted resolutions during the last California grocery convention:

Opposing the commercialization of public schools by operation of school stores.

Opposing Government commissary selling.

Opposing a sales tax on food products.

"Commercialization" shocks these grocers, whose activities are so altogether commercial that such characterization of school stores sounds a bit incongruous. Why not come out flat footed and say we object to being thus subjected to one-sided competition? That is what we mean—that we view with alarm we should not attempt to disguise by any fine phraseology the increasing encroachment of Government on the grocery business.

Follows the October issue of National Grocers Bulletin with a bare list of 203 basic commercial activities in which the Government already is disturbingly well entrenched. Not all of these impinge directly on the grocery business. Yarn and tent making, shoe and ink manufacture, for examples, may seem well removed from the food business, but when we scan the following list things get close to home.

Baking; cheese manufacture; coffee importing, roasting, selling; preparing, financing, selling dairy products; collecting, storing, financing and selling eggs; handling fruits and vegetables, wholesale and retail; handling groceries, wholesale and retail; financing and retail distribution of milk; financing, handling, selling of rice; same with tobacco. Not so immediate yet quite close enough to cause ample anxiety are these:

Broom and brush manufacture; cannery operation; cold storage business and dairy farming; retailing of gasoline; packing and wholesale and retail distribution of meats; wholesaling of reindeer meat.

Having scanned those lists we may perhaps look a bit more closely at other activities. It may dawn on us that the grocery business does not stand alone. We may begin to feel that we owe some co-operation to the dry goods man whose business is infringed as much as ours. We may measurably apprehend that commercial liberty will endure or pass out of the picture as a whole.

Anyway, our own foot is now being pinched hard; but the pinching, pain-

ful though it be, will be beneficial, provided we become fully conscious of the seriousness of the task of eradication before us, with due realization that it is no touch-and-go job to be polished off with little effort beyond the hoorahing of a presidential campaign. We must stick indefinitely or our efforts will count for naught; for, in fact, commercial liberty, like every other form or phase of freedom, is always attained by determined effort and maintained only by the proverbial eternal vigilance.

What can we do to forestall the sales tax and bring about lessened cost of Government?

We can begin by doing one mighty effective thing right now.

We can immediately stop running to Washington for "help" in the management of our business affairs and the solution of our problems.

That self-denial is within our own control. It will immediately obviate considerable Government expense. We can thus set a wholesome example, entering the court of public opinion with clean hands—a beginning well worth the making.

More: We shall not go far in any consecutive pursuit of this plan ere we realize that the self-denial is more apparent than real. For experience amply demonstrates that business can solve its own problems, manage its own affairs, set its own house in order, more effectively, far more speedily, at vastly less cost than can the Government in any of its departments.

Consider the Louisville Survey, quite informative in certain directions as it undoubtedly was—though when all about that undertaking becomes known we are sure to attain therefrom strengthened conviction that Government and business do not mix to advantage. Was it worth its cost? Externally, it seemed so to begin with, even though no essential figure that I know of came out of it that was strange to anyone familiar with grocery fundamentals. What value it had lay in the authentication of facts and figures theretofore approximately known—quite near enough for every practical purpose at that—the authentication revealing how near to absolute accuracy our knowledge already was.

Had such work stopped with Louisville, we still might feel that, on the whole, the cost was justified. But it did not stop. Notwithstanding the substantiation of our already sufficient knowledge and that we knew that Louisville conditions were virtually repeated everywhere else, other surveys followed ad nauseam, the only benefit accruing to sundry bright young men thus furnished with congenial occupation, minus responsibility and worry, at Government expense—though local pride was simultaneously tickled and local boosters furnished with much "free" ammunition. And the end is not yet.

The chain store investigation, analogous in respect of inutility to the railroad valuation study, now hoary with age and decrepitude and utterly useless in our changed conditions, is one case in immediate point. If we take thought of such things, we are apt to

(Continued on page 23)

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

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



A complete line of canned vegetables and fruits

IT PAYS

to get behind this TEA



Chase & Sanborn's Tea, famous since 1864, is now one of the leading nationally distributed brands. People everywhere are asking for it regularly. That's because they have found that only tender young leaves are used in this brand. These insure a richer and mellow flavor.

Recommend this brand to all your customers. You'll gain worthwhile profits. And in addition—all the advantages of the Standard Brands merchandising policy—frequent deliveries, small stock, small investment and quick turnover.

CHASE & SANBORN'S TEA

A product of STANDARD BRANDS INCORPORATED

STOCK
POSTMA'S GOLDEN CRISP **RUSKS!**
for
Repeat-Order Business!
POSTMA BISCUIT CO.
Grand Rapids, Michigan

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.

True Story of Meat Is Now Available.

Six new food value charts, just published by the National Live Stock and Meat Board, and given Nation-wide distribution, are said to furnish absolute authority for the statement that meat is the king of foods, and definitely refute the attacks against meat made by food faddists and fanatics.

Representing the very latest scientific facts along this line, these charts, bearing the unqualified endorsement of the American Medical Association, are already in use in more than 8,000 high schools as well as in leading colleges and universities. Requests for more than sixty thousand sets of the charts in notebook size have been received to date.

The new charts give the food value of average helpings of meat and other foods in terms of protein, phosphorus, iron and copper, calcium, vitamins and energy values. The information is presented in a popular and easily understandable form.

Since meat is said to have long been recognized as one of the most important sources of protein, the protein chart is of especial interest and importance from a nutritional standpoint. This protein chart lists twenty-nine common foods, the six ranking highest in protein being meats.

The phosphorus chart lists thirty-three common foods in the order of their phosphorus content. The first five places in the list are occupied by meats. This superiority of meats in phosphorus is considered of valuable significance since phosphorus combines with calcium in the formation of rigid bones and strong teeth. For this reason, phosphorus plays a very important part in human nutrition, being especially necessary for the growing child.

The calcium chart, which shows that meat is low in this food property, is published in order to make the set complete and thus of the highest possible value to the teacher for classroom use.

In publishing the iron and copper chart, the Board scored a real "scoop," since it is the first chart published

showing both iron and copper contents of foods. These two elements are very necessary in blood regeneration. It is for this reason that liver is so valuable in the prevention and treatment of anemia. Meat appears in the first five places on this chart as regards iron content.

Meat, to use a common expression, is credited with "sticking to the ribs." It is cited as being more popular now than ever before in the diet of baseball and football teams. The recent Olympic games are said to have divulged the fact that meat is a favorite food for Olympic champions.

A reason why meat is so popular in the above cases, and why it supplies the average citizen with the endurance and vigor to carry on, is seen when one studies the calorie chart of the series. The calorie chart lists thirty-nine common foods and the twelve foods ranking highest on the list are meats.

The vitamin chart of the series reveals the fact that most of our common meat cuts show up much better as sources of the vitamins than was generally thought to be the case. This is especially true of vitamins A, B and G.

Showing, as they do, the definite place occupied by meat in relation to protein, mineral, energy and vitamin values, these new charts of the National Live Stock and Meat Board all are added testimonial to the high place

meat occupies as a source of those food elements which contribute most largely to the vigor, energy and health of the human family.

Huge bells, bell towers, massive clock movements are no longer needed to toll the passing hours. Loudspeakers and other equipment have been devised to amplify sound impulses from tiny bells or chime tubes, imitating perfectly the sound of heavy bells.

It is not a sign of weakness when you draw lavishly upon knowledge superior to your own.

Oysters and Fish

Fresh Shipments Daily.
Ask your Dealer for Reader Fish.
They are better.
Lake and Ocean Fish. Wholesale.
G. B. READER, Grand Rapids.



FRIGIDAIRE
ELECTRIC REFRIGERATING SYSTEMS
PRODUCT OF GENERAL MOTORS



WITH
FAMOUS
COLD
CONTROL
AND
HYDRATOR

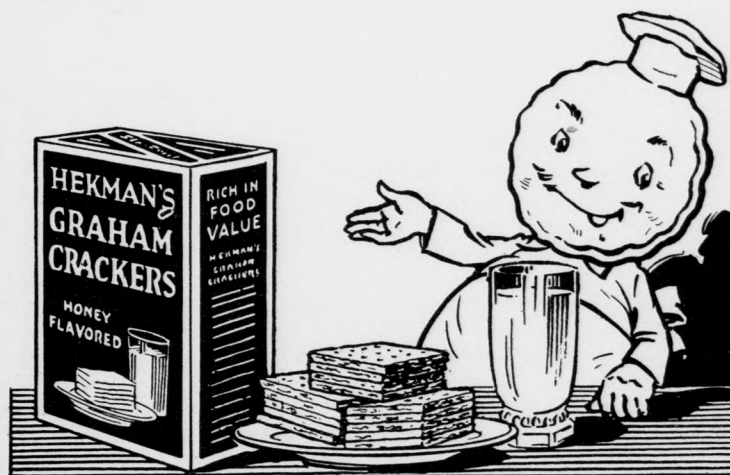
All
Models
on Display
at
Showroom

F. C. MATTHEWS & CO.
18 E. Fulton St. Phone 93249

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.

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.

Suggestions For the Hardware Dealer in February.

From the standpoint of trade, February is generally a dull month. It is therefore doubly important that the hardware dealer enter upon February with definite plans for the stimulation of business.

A matter for consideration at the beginning of the month is the completion of the annual stock-taking, if this very essential matter has not already been attended to. It is important to finish stock-taking before preparations are commenced for the spring trade.

No merchant can very well afford to leave his inventory any later than the first or second week of February. After that, stock-taking operations must interfere very seriously with the regular business of the store, and will undoubtedly mean loss both of trade and customers.

January is generally recognized as stock-taking month, one reason being that this leaves the first part of February open for special sales. In a great many hardware stores the after-inventory sale about this time has become a regular feature.

For this sale, it is customary to collect all the lines that should be turned into cash regardless of other considerations. Offer special inducements to move them. Many hardware dealers have been holding these sales regularly, year after year; and the public has come to look forward to them, with resulting stimulus to business. Not only are the bargain lines and loss leaders sold out, but the demand extends to the regular lines, and the store in some years does enough business to make up for the January dullness. For instance, in one small city store two days' sales of featured lines of granite ware and kitchen utensils brought in \$900.

I have heard the argument that where people look forward to some special event they refrain from buying for weeks before; and when the sale is over they make up for their purchases by refusing to buy anything for weeks afterward. I asked a dealer about that the other day. He had just gone through a special selling event.

"These sales," he told me, "bring in quite a lot of business. They stimulate trade and move out a lot of stuff. And, in my experience, they don't affect regular business the way you suggest. In fact, with some of our sales business for some weeks afterward has been above normal. The sales bring out a lot of trade we couldn't attract in any other way, and once it is started, for a time at least it keeps on coming. That is the only way I can explain it."

As a matter of fact, new customers brought into the store by loss leaders or bargain attractions quite frequently come back; and a fair share of them, pleased with the store and the lines it offers and the service it gives, become regular customers. That is one of

the benefits of special sales; and for this reason it will pay the dealer to stress courtesy and service.

In February considerable time and thought should be given to preparing for the spring trade. During the coming month the dealer should shape his plans, and do some of his ordering.

In February, too, an effort might very well be put forth to drum up extra trade by outside canvassing. Building prospects are generally pretty well known before spring opens, particularly in the smaller communities; and while business may be short of normal, some work is going to be done. There is room, too, for a great deal of repair work. By calling on owners and builders the dealer may be able to secure some good orders for builders' hardware; and in any event the missionary effort will do good in the long run. It pays to maintain contacts and push your lines, even if the buying response is not immediate.

A tour of such factories as are active should disclose some business in belting, tools, glass and paint. Even where plants are idle, there is a certain amount of upkeep; and the local hardware dealer may stand a better chance of getting the business than in normal times. If time allows, it may be worth while to make a few trips through the country, re-establishing contacts with rural customers and canvassing for wire fencing, cream separators and general hardware lines.

In February it does not pay to wait for business to come. "Go to the trade, don't wait for the trade to come to you," is a timely slogan. Most people are disinclined to shop in the cold weather, unless absolute necessity drives them. The dealer can offset this condition, however, by personal effort outside the store.

Following stock-taking, it is opportune to work out and put into force such improvements in store methods and organization as may seem advisable. Perhaps your methods of book-keeping may be improved, simplified or extended. A book added or taken away may mean all the difference between order and chaos in the working of this department. You may have in mind a good scheme whereby a clearer and easier record may be kept of the selling and cost price of the goods. If so, don't hesitate to try it out.

It is more than ever urgent to watch your collections; but if improvement can be made, it will be worth your while to overhaul your entire credit system.

Then, too, there may be room for improvement in the interior arrangement of your store. The shifting of a counter or the more effective placing of a show case may add to your available floor space. Extra shelves, or the smartening up of the fixtures with a little varnish or paint will add materially to the appearance of the store.

Then, too, your methods of handling your newspaper advertising and putting together your window displays may be changed for efficient and effective selling. It may be worth while, too, to spend a few minutes every now and then coaching your salespeople in the right way to handle cus-

tomers and seeing that they know prices and selling points.

A great deal of good can be done by checking up on your entire organization; and right now is an excellent time to do it. Such a check-up is a logical sequel to the annual stock-taking. It should be undertaken, not in a captious or critical spirit, but quietly, intelligently and tactfully, so as to enlist the co-operation of your entire staff.

Victor Lauriston.

Vitamins For Beer.

Leading brewers will borrow a leaf from the merchandising book of the fruit and yeast industries and promote beer containing vitamins, manufactured under a special process, when suitable legislation is enacted. It is reported that several leading brewers are negotiating for the name and the patented process involved in the making of such beer.

Brewers have come to the realization that the selling of beer will not be a simple matter. For the first six months after legalization the orders are expected to roll in from hotels, clubs, restaurants and homes. After that the industry expects a fight to sustain and accelerate sales. In this connection it is believed that the promotion of vitamins in beer will augment the industry, just as it has helped the yeast, orange, pineapple, tomato and citrus trades. Since the advent of vitamins some ten years ago it is estimated that approximately \$30,000,000 has been spent to publicize the name vitamin.

Bright Outlook For Accessories.

Clarification of style views for Spring has led to further strengthening of confidence in the outlook for accessories during the coming season. A steady stream of orders is reported for blouses, with volume expected to show a sharp rise with shipments of suits to the stores. The mannish trend in millinery has opened up a much stronger demand for this merchandise. Calls for all types of women's neckwear are described as much ahead of a year ago, with current consumer buying indicating the early Spring will provide very large volume in this merchandise. Novelty jewelry orders have been gaining, with rhinestone effects leading for evening wear.

Trend To Better Underwear.

A trend to slightly higher price underwear on the part of jobbers and retailers was observed by mills during last week, as buyers started covering their Spring requirements. A larger percentage of the business was placed on shirts and shorts to retail at 25 and 35 cents than usual, and while a fairly large volume of the 15 and 19 cent sellers was taken, buyers showed an evident desire to get away from such goods. The fact that several important brands are now offered to retail at 25 cents is believed to be one factor aiding this price range.

Curtain Show Attendance Up.

Reporting an attendance 20 per cent. higher than at any previous showing, the New York Curtain and Drapery Show closed last Saturday at the Hotel New Yorker. The exhibit opened Monday with a wide range of Spring

curtain, drapery and accessory lines displayed by more than sixty manufacturers. Buying throughout the exhibit was reported on a par with that at the previous opening, but popular price goods were in greater demand this season than last. Dates for the Fall opening will be announced later, those sponsoring the show said.

Weather Hurts Men's Wear Sales.

Promotions of men's overcoats and suits suffered somewhat from the mild weather during the week but the loss was made up in part by the activity on low-price furnishings. A fair business was done in resort wear, although the total was considerably off from the level of previous years. Shirts selling from 79 cents to \$1 were purchased in good quantities with low-price hosiery, neckwear and pajamas also coming in for attention. Stores expect little in the way of active business until the Spring.

Active Call For Dinner Ware.

An active call for popular-price dinner ware of domestic manufacture marked the trade show in progress last week in Pittsburg. Agitation against Japanese ware and the recent price increases on that type of merchandise, had helped to turn orders toward the domestic goods. Glassware lines, also on display at Pittsburg, were in fair demand, with most interest shown in stemware suitable for beer. There was little change from Fall prices and most of the buying of both china and glassware was on low-price merchandise.

Note Early Accessory Buying.

Early sampling of accessory lines has been good. Blouses and scarfs have been major items, with millinery beginning to come in for a greater share of attention. Neckwear departments led in sales increases of a number of stores during the Fall, with this favorable trend held likely to continue during the Spring. New items in costume jewelry are being sought, with rhinestones outstanding for both daytime and evening wear. Orders for corsets for early delivery have been placed in good volume.

Corporations Wound Up.

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

- T. R. Oil & Gas Co., Watervliet.
- Butt Welding Co., Detroit.
- Detroit Timber Syndicate, Inc., Detroit.
- Waltham Land and Building Corp., Detroit.
- P. A. Sidebottom Truck Co., Detroit.
- Coffee Dans, Inc., Detroit.
- United Milk Products Corp., Detroit.
- Oakland Highlands Estates, Detroit.
- Clean Sweep Co., Inc., Battle Creek.
- Putman Construction Co., Lansing.
- Todd Co., Inc., Detroit.
- Northwestern Marble and Tile Co., Detroit.
- Cox & Stevens, Inc., Detroit.
- Kuennen-Miller Co., Grand Rapids.
- Poppen Building Corp., Muskegon.
- American Paint & Glass Co., Detroit.
- Detroit Marine Aero Engine Co., Detroit.
- Gratiot View Land Corp., Detroit.
- Champion Porcelain Co., Detroit.
- Krawitz Manufacturing Jewelry Co., Detroit.
- Sanivac Sales Co. of Michigan, Pontiac.
- W. H. Kratzer Co., Detroit.
- Goodyear Improvement Co., Detroit.
- Mellon Construction Co., Detroit.
- Mary Stewart Candies, Inc., Lansing.

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.

Hosiery Plan For Wholesalers.

Flint Garrison, director general of the Wholesale Dry Goods Institute, submitted a plan to hosiery wholesalers meeting last week at the Hotel Governor Clinton whereby they would become exclusive distributors of a mill's branded goods and also carry the mill's unbranded styles under their own labels. Outstanding stores in each wholesaler's community would be serviced with their own brands, provided by the manufacturer. The plan, in effect, would make the wholesaler a partner with the mill. Mill classifications were discussed by group meetings of wholesalers in the men's furnishings, piece goods, knitted outerwear and notions industries. A committee of three wholesalers and three manufacturers will meet to consider group buying by jobbers, to which the mills have objected.

Linen Orders Are Delayed.

Linen importers express the fear that the delayed buying of clothing manufacturers will cause them a considerable loss of business, through their inability to fill requests at the last minute. While orders have expanded somewhat since the start of the year, the business placed to date is only a small portion of that taken normally at this time of the year. Importers feel certain that the total volume will equal last year but declare that if purchases are delayed too long they will not be able to take care of them, due to the fact that it takes many weeks between the time of cabling an order to Europe and the delivery of the cloth in this country.

Food Orders Gain Sharply.

First signs of a revival of buying were apparent in the grocery trade this week as jobbers throughout the country began placing orders for nationally branded merchandise. Recent coffee and soap price reductions are responsible, producers say, for starting the buying move, which is now spreading to a wide variety of other food products. Substantial orders for packaged cereals, flour, sugar, starch, syrups and for canned vegetables and fruits have been received. If purchasing continues at the rate maintained for the last week, executives believe the total volume for this month will equal that for January, 1932.

See Further Cut in Buying Trips.

Further curtailment of buyers' trips to the wholesale markets and to trade shows is reported to be in consideration by retailers as an additional economy step. How far the movement will go in view of the reduction made last year in the number of buyers' trips is problematical, but store buyers are quoted as saying they expect to be asked to justify the expenses of each trip on the basis of actual results. It is commented, however, that the trade shows already held this year have attracted many buyers, although

the actual business booked does not bulk large.

Home Wares Markets Active.

Home wares buyers seeking sales and regular Spring merchandise are active in the wholesale markets. Orders for substantial quantities of goods are reported in the electrical appliance and kitchen ware trades. Popular price percolators, toasters and electric irons are in good demand for March delivery, while off-price merchandise of similar character is wanted for immediate sale. Kitchen utensils, including kettles, boilers, sauce pans and related articles are ordered mainly for March promotions and sold best in the retail ranges of 25 to 50 cents.

Active Rug Buying Continues.

Active buying again proved the outstanding feature of the floor coverings market last week. Axminster rugs in high-lighted patterns are being ordered in volume in the lower-price ranges and there is a considerable demand also for the higher-price sheen type wiltons. Mills stood by their early announcements that prices on rugs would remain unchanged, but there are a few revisions of broadloom carpet prices by the larger mills. The reductions averaged 3 per cent. and applied on carpets of solid colors. The change causes little interest in the trade as retail interest is centered mainly on rugs.

Mannish Millinery Shows Gain.

The mannish trend in millinery has continued to make strong headway and many orders are reported in New York for men's fedora styles. This type of hat is being aided by the strong vogue indicated for suits and sports coats. The millinery is being made available in popular price versions. Influences for Spring are now crystallizing, with strong favor indicated for hats of novelty materials, particularly new types of woven straw.

Men's Wear Orders Heavy.

Considering the reportedly poor business men's wear stores throughout the country are doing in their January clearances, the volume of orders going into the wholesale markets last week occasioned considerable surprise. Resident offices and manufacturers have come to the conclusion that stores have decided to force business with a barrage of promotions and that they feel sure that they will dispose of all goods being purchased now.

Tea Sales Showing Upturn.

Tea sales since the first of the year have shown a slight upturn, members of the Tea Association of the United States reported at their annual meeting held last week at the group's headquarters at 106 Water street, New York City. The improved demand has given a firmer tone to prices, it was reported, although no signs of an early upswing are evident.

The British plan of renting domestic electrical equipment instead of selling it has been applied to electric water heaters by two New England utilities, and may be extended to ranges. The plan appeals especially to families in rented homes.

Putnam's

POPULAR CANDIES

Ask our salesman about the NEW DISPLAY STAND for Bulk Candy. Increase your PROFITS by featuring Good Bulk Candies.

VALENTINE
Candies
Now Ready

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

MICHIGAN BELL TELEPHONE CO.



"I WISH I HAD A TELEPHONE TO USE ON DAYS LIKE THIS"

Stormy, wintry days . . . cold, damp winds . . . wet feet . . . germ-laden crowds . . . possible accidents . . . a telephone in your home will help you avoid them.

As a protection against such dangers, a telephone is invaluable. With it, you can call the laundry, cleaner, store and market, and run innumerable errands. Friends and relatives can be reached easily. All without leaving the comfort and protection of your home.

And should emergencies arise, you can summon aid instantly, day or night, by telephone.



GRAND RAPIDS PAPER BOX CO.

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

GRAND RAPIDS, MICHIGAN

HOTEL DEPARTMENT

Where the Hollywood Acts Get Algerian Scenery.

Los Angeles, Jan. 21—When the winter comes to California the nomad tourist turns toward the desert. Seashore and mountains, with their promise of cool breezes may lure thousands during the summer months, but chilly days remind week-end tourists and amateur explorers of the myriad attractions of the desert. Hidden in the desert stretches of Imperial Valley are scores of fascinating spots whose beauty—sometimes vivid and exotic, often savage and forbidding—bring memories of the days when California was not a great state, but an unknown country, the subject of roseate myths of a fabulous golden El Dorado. So a short time ago when my good friend Doctor Moore, suggested visiting the "Land of Little Rain," I readily fell for the suggestion and we staked off a two-day proposition for Imperial Valley, although I had previously covered this territory on the installment plan on various occasions. Leaving Los Angeles at 8 a. m., we drove through by Valley Boulevard, through Riverside and over the picturesque Coyote Pass to Banning. Mile after mile of orange groves line the highway and heavily laden trucks attest to the activity of the citrus region at this particular season. At Whiteside, a little town huddled on the edge of the desert, we made an Eastern turn and at noon stopped for luncheon at Palm Springs, California's de luxe pleasure resort. Palm Canyon, where semi-tropical vegetation runs wild, lies six miles beyond Palm Springs. There we stumbled upon a delightful oasis with a tiny trout stream almost hidden in the dense growth of palms on the floor of the canyon. Returning to Palm Springs we took the road to Indio. Just before we reached that desert city a sign bearing the name "Biskra" marked a side road which led through the chappararral or heavy undergrowth. Following a dirt road through mesquite and sage, we reached this oasis of Biskra, which is said to bear a remarkable resemblance to Algerian scenery. Palm trees, rank upon rank, give the illusion of a mirage to motorists, unused to the sight of barren lands of the desert. From Biskra we journeyed to Indio. The Coachella Valley offered another fascinating vista. Thousands of acres of palm trees loaded with dates, accompanied by cotton fields interest one much, if you are susceptible. Just about dusk we were assured by appearances that we were approaching the world-famed Salton Sea. Half a mile from the highway, the inland sea appeared in the growing darkness like a huge slab of ebony lying on the alkali-colored earth, fascinating and weird. We were quite glad to stop over night at Brawley, feeling like we had completed a full day's stunt. Early next morning we drove through Holtville on our way toward Yuma, Arizona, and twenty odd miles from Holtville we found the celebrated sand dunes which have been dubbed the "American Sahara." Returning to Holtville we took a header toward El Centro, leaving behind us those great shifting mountains of sand which are familiar to thousands of moving picture fans because they have been used as backgrounds for many a film popularly supposed to have been photographed in the Desert of Sahara. At El Centro, we took luncheon at the famous Barbara Worth Hotel, which rivals the celebrated Mission Inn, at Riverside, in the excellence of its cuisine. It is well worth investigating if you happen to be in this particular region. A side trip to Yuma Basin, the great volcanic plain whose curious lava rocks provide an endless variety of pictures for the explorer. Resuming our trip we continued to Coyote

Wells. Another painted sign, this one saying "Painted Gorge, drew us again from the main highway. Painted Gorge like many unnamed canyons in this vicinity, abounds in fossils deposited when Imperial Valley was an arm of the Pacific Ocean. The walls of this particular canyon or gorge are tinted every color of the rainbow, similar to Grand Canyon. Perpendicular cliffs—solid granite walls—are never failing sources of interest to the geologist. The highway from here runs into San Diego, which almost overhangs the Mexican border, continuing for several miles through the San Diego mountains. I would have liked to continue on and spend the night with Uncle Louie Winternitz, but as I was only a passenger and as I am already carded to visit the yeast impressario before I start on my spring trip to Dear Old Michigan, decided to allow that individual to anticipate my coming at the later date.

The hotel employe is a public servant, in a way, and when he displays austerity toward the guest, is making a mistake which a lot of them are slow to forgive. Sooner or later they transplant their affections to some other hotel, and the manager never knows what the trouble really is. And yet, on the other hand, it is rather difficult to establish a rule or any set of regulations which altogether fit the emergency. No two guests can be handled in the same way just as no two diseases will respond to the same treatment. Every guest who walks into your hotel is an individual problem and he must be handled with this idea in view. If possible, without smearing him all over with salve, find out what he wants and then do your level best to supply it. Do not give him just what Mr. Jones likes and wants, because Mr. Jones may be a dyspeptic with erratic requirements, and the example before you may be a gastronomic medal bearer. A lot of substantial guests have been driven away from hotels because of the overzealousness on the part of the employe. You have, say, a couple of hundred rooms. Some of your guests come to you because of the glad hand, but there are a lot of others who do not object to a sincere hand-shake but have no desire to be slobbered over. Sincerity is what appeals to them. They will resent, many times, the bestowal of special courtesies to which they are not particularly entitled, believing it to be a form of cheap advertising. It requires tact to meet the public. If you do not possess it make an effort to acquire it, but include the art of discrimination as well, for your guests may also be unused to the unusual. Frequent visits to neighboring caravansaries which have a well-established popularity and sending your employes, such as would appreciate the treat, on the same quest for knowledge, would be a long lead in the right direction.

Your U. C. T. correspondent makes mention of Dan. Gerow's T-bone steaks at Hotel Elliott, Sturgis. And he is not joking about them either. Gerow was serving this identical type of steak when he was running a "filling station" for traveling men over in the Badger state, long before he ever heard of Sturgis. And besides all that he has somebody in the kitchen end who knows how to prepare them. Reading about them brings moisture to my otherwise parched lips, and when I realize I am on a fair way to absorb dozens of them when I make my spring round up, I immediately resort to the transportation time table and count up my cash for travel requirements.

One of my hotel journals is enlightening the fraternity on "What a President, eats." The public, I rather imagine, are more interested in knowing

what the president's subjects are going to eat—if anything. The morning's repast for Mr. Hoover includes one item of six eggs. A lot of people would be willing to call that a meal and lay off.

Some of the Western railroads are now busy announcing the return of the commercial mileage book at a rate of two cents per mile. If the railroads were sincere they would take the public into their confidence and acknowledge the fact that they have consummated a lot of blunders in the past twenty years, and that not the least of them was the "public be damned" policy of the older Vanderbilt. Cutting rates on coach passengers is not going to assuage their troubles, by any means. They have got to pump a little life into their Pullman sleepers. Instead of making a surcharge on their former exorbitant rates, they should adopt modest hotel charges, coax the public to come back and be forgiven, instead of using their empty palace cars as "ballast."

Arthur Brisbane thinks the addition of a Secretary of Social Affairs to the President's cabinet is a species of idiocy and intimates that neither Jackson nor Lincoln would have approved of it. I had always supposed the President's public levees for the purpose of shaking hands with the hypoloi was for political effect, and I hardly see how an understudy could be palmed off on that portion of the public who kid themselves with the idea they have made an impression on the chief executive, who probably wishes he could be assured that he would never be called upon to meet them again.

Forty per cent. of California hotels are either in the hands of receivers or practically so. Another 40 per cent. never have over a 40 per cent. occupancy. If anyone offers you an investment in hotel securities, don't commit homicide until you investigate. He may have bats in his belfry.

Just once, for the benefit of correspondents who communicate with me directly, let me say that until May first, unless something happens to change my itinerary, for an Eastern trip, my address in Los Angeles will be at Hotel Balboa. Please note this in your address book and save research work in looking me up later.

Betty Compton got into the front page of the newspapers all over the country when it was reported that she was relieved by a bandit of \$40,000 worth of jewelry. Now it is reported that she was in error. She had left

ALL GOOD ROADS LEAD TO
IONIA AND
THE REED INN
Excellent Dining Room
Rooms \$1.50 and up
MRS. GEO. SNOW, Mgr.

CODY HOTEL
GRAND RAPIDS
RATES—\$1 up without bath.
\$2.50 up with bath.
CAFETERIA IN CONNECTION

"A MAN IS KNOWN BY THE
COMPANY HE KEEPS"
That is why LEADERS of Business
and Society make their headquarters at the
PANTLIND HOTEL
"An entire city block of Hospitality"
GRAND RAPIDS, MICH.
Rooms \$2.25 and up.
Cafeteria -:- Sandwich Shop

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

Park Place Hotel
Traverse City
Rates Reasonable—Service Superb
—Location Admirable.
GEO. ANDERSON, Mgr.
ALBERT J. ROKOS, Ass't Mgr.

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

Occidental Hotel
FIRE PROOF
CENTRALLY LOCATED
Rates \$2.00 and up
EDWARD R. SWETT, Mgr.
Muskegon -:- Michigan

Columbia Hotel
KALAMAZOO
Good Place To Tie To

HOTEL ROWE
We have a sincere
interest in wanting to
please you.
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**Hotel and Restaurant
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**Store, Offices & Restaurant
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Warm Friend Tavern
Holland, Mich.

Is truly a friend to all travelers. All
room and meal rates very reasonable.
Free private parking space.
ARTHUR W. WRIEDEN, Mgr.

them home on the melodeon or something like that. And they all say it was good advertising. May be.

The Postmaster General has sent out an SOS to the effect that the air mail service is not a paying proposition and that unless the public uses it more generally the service will have to be curtailed. That is the usual procedure with Uncle Sam. The postal service is the only thing in the entire governmental ensemble that returns anything to the public and the taxpayers. If there is a shortage, then there is usually a cutting down of said service or a raise in postal rates. The recent raise in charges for air mail service amounted almost to prohibition. Coupling this with the fact that the loss of this class of mail was all too frequent, taught the correspondents to "keep off the grass," as it were, and to use the slower rail service with less expense. The raise in postage last July placed that branch of public service deeper in the hole, and education is doing the rest. Let us hope that some day departments of this character may be placed in the hands of business men, replacing college professors.

A large number of prohibition enforcement officers have "walked the plank" here within the past few weeks and many more are said to be on the anxious seat. The discovery that, notwithstanding the claim of high-ups in the anti-saloon league that prohibition is practically 100 per cent. enforced here, that 240,000 cases of whisky were handled in Los Angeles by one rum trust in less than eight months, did not seem to the authorities in Washington to be satisfactory evidence of law enforcement in the city of perpetual sunshine; 2,880,000 bottles of hard liquor, or more than two quarts per capita, by one supply organization seems like too large an average. The Federal court here has just disposed of the preceding batch of officials, mostly through acquittals, and some doubt is expressed as to any attempt being made to discipline the more recent offenders, the judge, on a former occasion having expressed his disgust with the action of a jury who brought in a verdict of "not guilty," although a million and a half dollars' worth of smuggled liquor kept in a Government warehouse here, had been peddled out by representatives of the best Government in the world.

Over in Wisconsin, at a recent convention of the hotel men, a chain operator was carried away with the notion that all institutions, in all the various towns and cities, should charge similar rates for the same class of accommodations. That is, the hotel at Bird Center, providing rooms with running water, should exact the same toll as one similarly equipped in the metropolitan cities. While the idea may be Utopian, it has not, in actual experience, worked out satisfactorily. I know a lot of Michigan hotel men who have argued that if a certain big hotel charged \$1.50 for a room with running water, they were equally entitled to the same compensation for room occupancy, but it never worked out. The country hotel man must always remember that environment has a great deal to do with hotel charges. The metropolis supplies, outside of the hotel, certain entertainment not offered by the smaller towns, but deemed essential to patrons, and is the keenest kind of competition, for the small operator. This was the experience of a friend of mine out here who made a considerable investment in a suburban hotel on the theory that, with transportation facilities leading to the business center, his hotel ought to get its share of patronage. He offered first-class accommodations, a real and satisfactory service, but immediately after he opened his establishment, his room occupancy fell off from what it had

been in the old quarters, and he was facing a disastrous deficiency. At first he did not take kindly to my suggestion, being filled with the efficiency talk of his city friends, but finally made a uniform reduction of one-third from his original schedule of rates and the other day was good enough to acknowledge that he was wrong in the first instance, and was leaving the red circle and approaching the black. There is still another and sufficient reason why the rural operator may not charge city prices, and that is the matter of environment and service. No matter how willing and anxious he may be to do so he cannot supply the service which his big town competitor offers. He has to depend on "yokel" service on the part of his bellhops, porters, waiters, etc., and he cannot import such help from the cities, because they will not listen to a proposition which entails exile from the bright lights. Again the small town man has no right to expect a return equivalent to dividends on city costs and investments. In these days, when everyone is trying to retain his trade, it is folly to try to get more than a service is worth, and here is where the line of demarcation separates the country from the city operator. Costs of real estate are much less in suburban places and payrolls are much different.

John R. Wood, the veteran publisher of the Michigan Railway Guide, sends me an occasional copy of same, and I notice many changes, particularly in the transportation service. For example interurban lines have almost completely disappeared from the map of Michigan and many of the branch rail lines have discontinued service. However, I notice there are still some of the old boys operating hotels in the Wolverine state, and that some of them still believe in the publicity stunt. That is, they are advertising what they have to sell, and next to the great moral and religious publication which still continues to print my verbiages, I would say that John R. has a proper medium. Which also means that this individual will have to grant me substantial recognition when I play my "return engagement" next summer.

Down at Wilmington, the other day, where I went to bid bon voyage to some friends who were departing for Honolulu, my attention was called to an industry in which nearly every American citizen is interested and of which very little is known—sardine fishing. It is just the season for the pushing of this industry and the little Japanese fishermen go forth daily from San Pedro bay in their blue painted boats all set to snare millions of tiny fish of all descriptions, which are catalogued as one variety, when they finally reach the flat, tin box properly immersed in oil. Nevertheless they are brought in by the millions and comprehensive packing houses handle the product in conjunction with tuna, cod, sea-bass, mackerel, as well as various varieties of shellfish. It is not generally understood that in Los Angeles is centered one of the largest fishing industries in the world and that the products of this industry are shipped almost everywhere. Approximately 1,500 crafts are registered at this port as engaged in the catching of fish. Eighteen canneries alone are equipped for canning sardines. Tuna, also, little known a few years ago, is in increasing demand everywhere.

The owner of several Los Angeles apartment houses was fatigued and sat down in the door of one of his buildings. He fell asleep. There was nothing unusual about that, but a generous public, looking over this 80 year old individual promptly filled his hat with subsidies. At least that was his report on the case.

Frank S. Verbeck.

LIVED A GOOD LIFE.

Death of Benj. Wolf, Merchant and Manufacturer.

Benjamin Wolf was born Sept. 4, 1854, at Ogdensburg, New York State. In 1860 the family moved to Ionia, and in 1869 came to Grand Rapids to live. His parents lived here until their demise.

Benjamin spent his early school boy days in the public schools of Ionia and was a classmate of our respected citizen, Lee M. Hutchins.

While still a school boy he went to New York City, living there with relatives and completing his schooling. He then took a business course at the Bryant & Stratton college in Chicago. He started his business career in Chicago and was in the employ of Field, Leiter & Co. in the book-keeping and customs department at the time of the great Chicago fire. He came back to Michigan in 1876 and engaged in merchandise and private banking business with his late brother, David Wolf, at Evart, and was also interested in a mercantile business in Cadillac. Another successful venture at Evart was with the Champion Tool and Handle Works, manufacturer of lumbermen's tools, which had more than a National reputation. This company was later affiliated with the American Tool & Handle Co., and recently Mr. Wolf disposed of his interest therein. He was one of the organizers of the Northland Lumber Co., which has very large timber interests in the Upper Peninsula, with mills at Green Bay, Wis. Cadillac capitalists were also interested in that company, as was also the late William H. Jones, of this city, and others. This company owned thousands of acres of timber lands and still has several thousand acres of standing timber remaining, although the company has ceased manufacturing operations. In the halcyon days of the lumber trade he was also a partner in the firm of Plato, Renwick & Co., which operated mills first at Barryton and later at other points.

Mr. Wolf moved from Evart to Grand Rapids in 1900 and purchased the residence at 733 Madison avenue, which has remained his home until his decease, which occurred on Tuesday.

For some years he and his brother, David, conducted an extensive lumber business here, with yards at Eastern avenue and Pere Marquette railroad. Associated with them there at different times were George Engel and C. L. Lockwood, Jr.

For some years he had been a director of the Old Kent Bank and also more recently had been a director in the Grand Rapids Trust Co.

He was an ardent devotee of outdoor sports and was an expert fisherman and huntsman. He was a lover of music and in his younger days was an excellent violinist.

He was a man of the highest integrity, of broad and liberal views, and outspoken and fearless in the expression of his convictions. He was of fine character, a genial host, with many warm friends. He was a great reader

and a deep thinker. He was never an extreme partisan in politics. He was rather devoted to principles and courageous in his opinions, always seeking the interest of his district, the State and the Nation.

He was a member of Temple Emanuel congregation and a life member of the Masonic order.

His surviving family are his widow, Mrs. Nettie Heyman Wolf, and two daughters, Sara Wolf Kraus, of Detroit, and Elizabeth Wolf Loewenstein, of Atlanta.

Additional News Notes.

Belding—Mrs. Henry J. Cook, proprietor and manager of Lincoln's Department Store, is closing out a part of the stock at special sale and will remove the balance to Ionia and install it in a store in the Graff block where she will continue the business. Mrs. Lincoln came to Belding nearly thirty-two years ago following her marriage to Frank D. Lincoln and assisted her husband in the management of their large double store until his death in 1923, since which the time she has been sole owner and manager. She was married to Henry J. Cook last year.

Flint—A main-floor shoe department featuring ladies' novelties exclusively at \$1.95 has been opened for business at Phil E. Goodman's women's apparel shop, 519 South Saginaw street. More than 3000 pairs have been stocked, with a full choice of sizes ranging from 2½ to 9 and AAA to C widths. Galoshes at \$1.95 will also be carried. A staff of twelve clerks served a crowd of patrons who filled the shoe department to capacity throughout most of the opening day, during which an electric clock was given free with each purchase. Chairs for forty patrons are provided in the new department which is managed by H. B. Owen. Mr. Owen came here from Chicago with ten years' experience in the shoe business, seven years of which were spent with the Kinney shoe chain.

Manufacturing Matters.

Lansing—The B & D Manufacturing Co., 205 Larch street, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Three Rivers—The Michigan Filler Corporation, manufacturer of paper board products, has changed its name to the Eddy Filler Corporation.

Detroit—Toycraft, Inc., 1638 First National Bank building, has been organized to manufacture and sell toys with a capital stock of \$1,000, all subscribed and paid in.

Marcellus—The Sturdibilt Manufacturing Co., has been incorporated to manufacture and sell household furniture, with a capital stock of \$5,000, all subscribed and \$2,000 paid in.

Detroit—The Lambert Engineering Corporation, with business offices at 1534 Union Guardian building, has been incorporated to manufacture and deal in automobiles with a capital stock of 10,000 shares at \$20 a share, of which amount \$107,600 has been subscribed and paid in.

DRUGS

Michigan Board of Pharmacy.

President—J. W. Howard Hurd, Flint.
Vice-Pres.—Duncan Weaver, Fennville.
Director—E. J. Parr, Big Rapids.
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.

Death of Oldest Druggist in Battle Creek.

James W. Murphy, Sr., 75, founder of the oldest mercantile establishment in Battle Creek, the Amberg & Murphy drug store, died in a local hospital this morning as the result of injuries received in a fire at his home, 103 Fremont, last Monday afternoon.

His death removed from the list of registered pharmacists in Michigan a name which had been there more than fifty years, Mr. Murphy having helped in the forming of the state druggists' association.

Long a semi-invalid he had been retired from the management of his store at 5 East Michigan avenue since 1912, his son, J. W. Murphy, Jr., of 98 Wendell, succeeding to the proprietorship at that time.

In an era of side-lines in the drug store business the senior Mr. Murphy conducted his business purely as a drug store, and his son has carried on the tradition to a great extent.

It was known soon after Mr. Murphy was taken from his burning home last Monday afternoon that little chance existed for his recovery, not only on account of the shock coming in his advanced age, but because he had inhaled a great amount of hot fumes.

When his wife left him in the house Monday afternoon Mr. Murphy was sitting near the fireplace, smoking a cigar. Mrs. Murphy returned from a neighbor's home to find the fire department at the scene, and the house full of smoke.

Mr. Murphy was found unconscious on the living room floor while nearby flames were licking at the carpets. The chair in which he had been sitting was almost completely destroyed. Obviously he had fallen asleep in his chair. The cigar in his hand, it is believed, dropped onto the carpet and started the fire. Aroused by the heat and smoke he must have barely managed to leave the chair, and to crawl a few yards away before collapsing. Taken to the hospital he was administered oxygen and revived but it was evident that he had inhaled hot fumes. His clothing was not burned, but his hands and feet and face were badly scorched.

Mr. Murphy was born in Girard, Pa., May 24, 1857, and when 10 years old was brought with his parents to Michigan. He was educated in country schools of Barry county and at Prairieville village school, subsequently clerking in a Prairieville drug store conducted by an elderly physician for three or four years.

With \$5 as his only capital he came to Battle Creek and secured a job clerking in the John Helmer's drug

store at 9 East Main (Michigan avenue). The drug store operated by Isaac Amberg was at 5 East Main, present site of the Amberg & Murphy store, separated from Helmer's store by one store.

After a time Mr. Murphy went to work in the Amberg store, and by 1884 was such a factor in the business that Mr. Amberg sold him a half interest.

He was married in 1884 to Miss Jessie Figg, a teacher in the graded schools. She, the son J. W. Murphy, Jr., and three grandchildren, Alice P., who is a student at Holton-Arms, Washington, D. C.; David W. and James Edward, are the survivors.

On retiring from the store in 1912 Mr. Murphy spent much of his time during the summer at the old home of his parents at Gull Lake. Mr. Amberg died a few years prior to the outbreak of the kaiser's war.

Although a life-long democrat Mr. Murphy was never very active in politics. He was once a candidate for the office of city treasurer. In the druggist trade Mr. Murphy was recognized throughout the state as one of the ablest and best-informed.

He was a devoted Mason, being a member of Battle Creek lodge, No. 12; Battle Creek Chapter, No. 19, of Royal Arch Masons; Battle Creek Commandery, No. 33, Knights Templar, and also a Shriner and 32nd degree Mason.

Mr. Murphy was the first Battle Creek Mason to be made a Knights Templar in Battle Creek Commandery, No. 33, having been knighted in 1882. For some twenty years Marshall Commandery had all of the Battle Creek district in its jurisdiction and it was not until 1882 that Marshall waived its right and permitted Battle Creek to withdraw and create a new commandery here. The knights met in those days on the third floor of the building at East Michigan avenue and South Madison street.

Funeral arrangements had not been made to-day.—Battle Creek Enquirer.

The firm of Amberg & Murphy has taken the Tradesman ever since the first issue.

Unhealthy Habits of Overbundling in Wintertime.

Fashion is a supreme dictator. No earthly rule seems to have the iron-bound hold upon the public imagination as does this imperialist. And throughout the ages it was ever thus.

While undoubtedly an incalculable advance has been made in the types of raiment and ornaments now worn compared to former days, the sad fact remains that fashion still takes its toll in the form of physical discomfort, illness and even death.

While the physical barbarities which even yet are practiced in fashion's name in the Australian bush are no part of civilization's conception of this tyrant, there is a large amount of relative foolishness connected with the recognition of his power.

Consider, for example, the overcoat. Fur coats especially are likely to be worn in this latitude when temperatures very definitely contra-indicate it. A Spring-temperated day, even

though the calendar says it is December, most certainly does not justify its use.

Yet thousands of women, in face of a high thermometer, deliberately wear it "because it is stylish to do so." And by the same token, thousands of men will deliberately perspire in similar garments or heavy woolen ones for the same simple—very simple—reason.

Public health officials and all physicians well know, that many times the start of the serious respiratory diseases in the Winter can be directly traced to an illogical and intemperate use of heavy clothes.

To be in style is perfectly all right. In fact, it would not be natural to be otherwise. However, it would be exceedingly good business for large numbers of people to consult an outside temperature before donning extra-heavy wraps in Winter time.

Dr. Theodore B. Appel.

Medical Treatment of All Citizens as Public Function.

The great problem of the cost of medical care brings more and more into focus the question of the Federal Government's relationship to medicine. One of the first suggestions brought forward is that the Federal Government should provide medical care to all citizens.

In many parts of the world this is the answer that has been given. In this country the extension of Government medical service to veterans and their families and the care of non-service-connected disabilities has been a recent and a serious phenomenon.

Nevertheless in spite of the vast concentrations of power and authority now in Washington and the growing and dangerous tendency of the people to turn to the Capitol for all necessary reforms, we have retained in America a healthy local responsibility and control over two important functions—

education and medical service. If so far as these functions are supported by taxes, the funds are assessed, collected and disbursed locally.

With no central authority attempting to enforce uniformity of action upon all parts of the country, we can try out a great variety of plans. If state action is necessary, we have 48 laboratories in which to find out what action is most effective; if city or county action is called for, we have several thousand experiment stations.

We have no tradition that impels us to consider personal health matters as a Federal concern. We have no need of ever tying ourselves hard and fast to any one type of proposal.

In health, as in education, we should keep sharply in focus the primary function of the Federal Government as one of research and the dissemination of information. Its function here is not administration.

Ray Lyman Wilbur,
Secretary of Interior.

No Blind Change.

The oil companies are just now making practical tests of a new bit of electrical equipment which will tell the motorist when the oil in his crankcase needs changing. If successful, this equipment will be installed in garages and filling stations and should both stimulate oil sales and protect the car or truck owner from either unnecessary or delayed change.

Incidentally, motor bus operators are now saving many thousands of dollars by reclaiming instead of throwing away used oil. For large fleets, reclaimed oil costs one-third to one-half as much as new oil, and is said to be at least as good.

An appliance has been developed for opening and closing heavy double sash windows by the pull of a cord.

Blank Books for 1933

Ledgers — Journals — Record Books

Day Books — Cash Books

Counter Order Books — Tally Books

Standard Order Books

Petty Day Books — Memorandum Books
Also

Account Files — Shannon Arch Files

Greenwood's Business and Income Tax
Records

Card Index Files — Letter Files

Blank Notes — Receipts — etc., etc.

Our stock is complete. Come in and look it over. Prices Right.

Hazeltine & Perkins Drug Co.
Grand Rapids
Michigan

A BUSINESS BUILDER.

Caring For Johnny and Mary While Mother Shops.

About a year ago, one of the large department stores of Los Angeles began a campaign with the avowed object of adding 100,000 new customers to its already numerous clientele.

Now I will describe briefly a feature of this firm's establishment, one that seems admirably calculated to aid them, not only in obtaining new patrons, but in that which is equally essential, in rendering to patrons they already have, the best and most satisfactory service possible.

This feature is called The Playground. The store building occupies half a city block, and while a portion of it runs up nine stories, most of it is seven stories. On a part of the large flat roof that covers the seventh story is a structure with floor, walls and roof. This is the "Playground," which is easily reached by elevator.

It is divided into two large rooms, both light, airy, and made sunny by many windows. Ten by twenty feet across one end of the smaller of the two rooms, is devoted to the sand pile. Pasteboard pails and big iron spoons like kitchen stirring spoons, are furnished for the youngsters to play with.

This is only one of several diversions, equally fascinating. Low tables have benches along the sides, of the right height for the little folks to sit comfortably. Pencils and paper are provided for amateur efforts in drawing.

The other room is equipped with a big rocking horse, two slides, blackboards, and, most delightful of all, a real merry-go-round.

It has been found a wise policy to feature this last as a rarity, and to keep it running only five minutes in each half hour. In case the small men and women become restless and a trifle unruly, "If you'll all be good, at such a time by the clock, you may ride on the merry-go-round," is effectual in restoring order.

A young woman is employed who has full charge of the kiddies. Children from four to eight years old are taken. Each may remain two or three hours. The Playground is open from nine to five. The mother or some other adult must come up to register the child.

Kiddies sometimes come up for just a short time, say a few minutes or half an hour. All such visitors must be accompanied by a grown person and must conform to the rules. These are not severe, the main one being that no child is allowed to "play rough."

Certainly it is far easier for the mother when she can be relieved of the care of little Johnny and Mary while she is shopping, and far pleasanter for the salespeople when she can give her attention wholly to the selection of her purchases.

Other things being equal, women with children will give preference to the store where their kiddies are taken care of. And the children will have pleasant associations with that store because of the good times they had at that Playground. Naturally they will

grow up to be valuable customers of the establishment.

Doesn't this playground idea hold a practical suggestion for Tradesman readers? True, only a large concern could feature this idea on the scale this store is doing it, but the idea itself, that is, making it easy and comfortable for the mothers of small children to do their shopping—this is capable of many adaptations.

If employing an attendant eight hours a day, six days in the week, involves too much outlay, the plan could be given a practical try-out, if some warm room is available, on a schedule of three or four hours on each of the two busiest shopping days in the week. An inexpensive outfitting might be entirely sufficient.

In towns and small cities that are the centers of farming communities, many of the best customers are women who come in from the country. These would appreciate having a place where they would be made welcome to go and "wash up," put a baby to sleep, and maybe refresh themselves with a luncheon brought from home, if they live some distance out.

Many would be glad to avail themselves of such accommodations even if no matron or attendant were furnished by the store. Two women who are neighbors often drive in to town together. They would quickly arrange to spell each other — one would care for the little folks while the other shopped.

Each storekeeper who wants to take hold of this idea should work out his own plan, studying carefully his situation and the needs of his customers; also the resources he may have that are available for meeting those needs. Nothing too elaborate should be attempted. Something simple, practical, and well thought out will bring best results. In summer time, a square of grass in the rear or at the side of the store building, with shade and seats, swings and "teeters," may prove a fairyland of delight for the children.

Ella M. Rogers.

A Business Man's Philosophy.

A psychologist, after a vast clinical experience, concluded that good health was the principal ingredient of happiness.

"I should say," he affirmed, "that three out of four people who come whimpering around to the mind doctors ought to be learning common sense about their stomachs, eyes, noses and lungs instead."

Take care of yourself. When you feel glum and are about to break with your friends or your job, make sure that your trouble is not due to lack of sleep, overeating, or ill-fitting spectacles.

A heavily burdened man once confessed that when he felt as though he could not go forward another step he went to bed early enough to get twelve hours' sleep. The next day he was perfectly rested and cheerful.

William Feather.

Keep up your courage—it may pay you dividends just when you expect it the least.

WHOLESALE DRUG PRICE CURRENT

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

Acid		Gum	
Acetic, No. 8, lb. 06 @	10	Aloes, Barbadoes, so called, lb. gourds @	60
Boric, Powd., or Xtal, lb. 08 1/2 @	20	Powd., lb. 35 @	45
Carbolic, Xtal, lb. 36 @	43	Aloes, Socotrine, lb. 75 @	75
Citric, lb. 35 @	45	Powd., lb. 80 @	80
Muriatic, Com'l., lb. 03 1/2 @	10	Arabic, first, lb. 40 @	40
Nitric, lb. 09 @	15	Arabic, sec., lb. 50 @	50
Oxalic, lb. 15 @	25	Arabic, sorts, lb. 15 @	25
Sulphuric, lb. 03 1/2 @	10	Arabic, Gran., lb. 35 @	35
Tartaric, lb. 35 @	45	Arabic, P'd, lb. 25 @	35
Alcohol		Asafoetida, lb. 50 @	60
Denatured, No. 5, Gal. 48 @	60	Asafoetida, Po., lb. 75 @	75
Grain, Gal. 4 00 @	5 00	Guaiaac, lb. 60 @	60
Wood, Gal. 50 @	60	Guaiac, Powd., lb. 70 @	70
Alum-Potash, USP		Kino, lb. 90 @	90
Lump, lb. 05 @	13	Kino, powd., lb. 1 00 @	1 00
Powd. or Gra., lb. 05 1/4 @	13	Myrrh, lb. 60 @	60
Ammonia		Myrrh, Pow., lb. 75 @	75
Concentrated, lb. 06 @	18	Shellac, Orange, lb. 25 @	35
4-F, lb. 05 1/2 @	13	Ground, lb. 25 @	35
3-F, lb. 05 1/2 @	13	Shellac, white, (bone dr'd) lb. 35 @	45
Carbonate, lb. 20 @	25	Tragacanth, No. 1, bbis. 1 75 @	2 00
Muriate, Lp., lb. 18 @	30	No. 2, lbs. 1 50 @	1 75
Muriate, Gra., lb. 08 @	18	Pow., lb. 1 25 @	1 50
Muriate, Po., lb. 20 @	30	Honey	
Arsenic		Pound 25 @	40
Pound 07 @	20	Hops	
Balsams		1/4s Loose, Pressed, lb. 75 @	75
Copaiba, lb. 50 @	80	Hydrogen Peroxide	
Fir, Cana., lb. 2 00 @	2 40	Pound, gross 25 00 @	27 00
Fir, Oreg., lb. 50 @	1 00	1/2 Lb., gross 15 00 @	16 00
Peru, lb. 1 70 @	2 20	1/4 Lb., gross 10 00 @	10 50
Tolu, lb. 1 50 @	1 80	Indigo	
Barks		Madras, lb. 2 00 @	2 25
Cassia, Ordinary, lb. 25 @	30	Insect Powder	
Ordin., Po., lb. 20 @	25	Pure, lb. 25 @	35
Saigon, lb. 40 @	40	Lead Acetate	
Saigon, Po., lb. 50 @	60	Xtal, lb. 17 @	25
Elm, lb. 35 @	40	Powd. & Gran. 25 @	35
Elm, Powd., lb. 35 @	40	Licorice	
Elm, G'd, lb. 40 @	45	Extracts, sticks, per box 1 50 @	2 00
Sassafras (P'd lb. 45) 35 @	35	Lozenges, lb. 40 @	50
Soaptree, cut, lb. 15 @	25	Wafers, (24s) box 1 50 @	1 50
Soaptree, Po., lb. 25 @	30	Leaves	
Berries		Buchu, lb., short 50 @	50
Cubeb, lb. 75 @	75	Buchu, lb., long. 60 @	60
Cubeb, Po., lb. 80 @	80	Buchu, P'd, lb. 60 @	60
Juniper, lb. 10 @	20	Sage, bulk, lb. 25 @	30
Blue Vitriol		Sage, loose pressed, 1/4s, lb. 40 @	40
Pound 05 @	15	Sage, ounces 85 @	85
Borax		Sage, P'd & Grd. 35 @	35
P'd or Xtal, lb. 06 @	13	Senna, Alexandria, lb. 50 @	60
Brimstone		Tinnevela, lb. 20 @	30
Pound 04 @	10	Powd., lb. 25 @	35
Camphor		Uva Ursi, lb. 20 @	25
Pound 50 @	65	Uva Ursi, P'd, lb. 30 @	30
Cantharides		Lime	
Russian, Powd. @	3 50	Chloride, med., dz. 85 @	85
Chinese, Powd. @	1 25	Chloride, large, dz. 1 45 @	1 45
Chalk		Lycopodium	
Crayons, white, dozen 3 60 @	3 60	Pound 35 @	50
dustless, doz. 6 00 @	6 00	Magnesia	
French Powder, Coml., lb. 03 1/2 @	10	Carb., 1/2s, lb. 30 @	30
Precipitated, lb. 12 @	15	Carb., 1/16s, lb. 32 @	32
Prepared, lb. 14 @	16	Carb., P'd, lb. 15 @	25
White, lump, lb. 03 @	10	Oxide, Hea., lb. 75 @	75
Capsicum		Oxide, light, lb. 75 @	75
Pods, lb. 60 @	70	Menthol	
Powder, lb. 62 @	75	Pound 5 12 @	5 60
Cloves		Mercury	
Whole, lb. 25 @	35	Pound 1 25 @	1 35
Powdered, lb. 30 @	40	Morphine	
Cocaine		Ounces @	10 80
Ounce 11 43 @	13 60	1/4s @	12 96
Copperas		Mustard	
Xtal, lb. 03 1/4 @	10	Bulk, Powd., select, lb. 45 @	50
Powdered, lb. 04 @	15	No. 1, lb. 25 @	35
Cream Tartar		Naphthaline	
Pound 25 @	40	Balls, lb. 06 1/4 @	15
Cuttlebone		Flake, lb. 05 1/4 @	15
Pound 40 @	50	Nutmeg	
Dextrine		Pound 40 @	40
Yellow Corn, lb. 06 1/2 @	15	Powdered, lb. 50 @	50
White Corn, lb. 07 @	15	Nux Vomica	
Extract		Pound 25 @	25
Witch Hazel, Yel-low Lab., gal. 99 @	1 32	Powdered, lb. 15 @	25
Licorice, P'd, lb. 50 @	60	Oil Essential	
Flower		Almond, Bit., true, ozs. 50 @	50
Arnica, lb. 75 @	80	Bit., art., ozs. 35 @	35
Chamomile, German, lb. 35 @	45	Sweet, true, lb. 1 50 @	1 80
Roman, lb. 40 @	40	Sw't, Art., lbs. 1 00 @	1 25
Saffron, American, lb. 35 @	40	Amber, crude, lb. 75 @	1 00
Spanish, ozs. @	1 25	Amber, rect., lb. 1 50 @	2 00
Formaldehyde, Bulk		Anise, lb. 1 00 @	1 40
Pound 09 @	20	Bay, lb. 4 00 @	4 25
Fuller's Earth		Bergamot, lb. 5 00 @	5 20
Powder, lb. 05 @	10	Cajeput, lb. 1 50 @	2 00
Gelatin		Caraway S'd, lb. 3 00 @	3 25
Pound 55 @	65	Cassia, USP, lb. 2 25 @	2 60
Glue		Cedar Leaf, lb. 2 00 @	2 25
Brok., Bro., lb. 20 @	30	Cedar Leaf, Coml., lb. 1 00 @	1 25
Gro'd, Dark, lb. 16 @	22	Citronella, lb. 75 @	1 20
Whi. Flake, lb. 27 1/2 @	35	Cloves, lb. 1 75 @	2 25
White G'd., lb. 25 @	35	Croton, lbs. 8 00 @	8 25
White AXX light, lb. 40 @	40	Cubeb, lb. 5 00 @	5 25
Ribbon 42 1/2 @	50	Erigeron, lb. 4 00 @	4 25
Glycerine		Eucalyptus, lb. 75 @	1 20
Pound 14 1/2 @	35	Fennel 2 00 @	2 25

Hemlock, Pu., lb. 2 00 @	2 25	Sassafras, true, lb. 2 00 @	2 25
Heml'k Com., lb. 1 00 @	1 25	Syn., lb. 75 @	1 00
Juniper Ber., lb. 3 00 @	3 20	Spearmint, lb. 3 00 @	3 25
Junip'r W'd, lb. 1 50 @	1 75	Tansy, lb. 5 00 @	5 25
Lav. Flow., lb. 4 00 @	4 25	Thyme, Red, lb. 1 50 @	1 75
Lav. Gard., lb. 1 25 @	1 50	Thyme, Whi., lb. 1 75 @	2 00
Lemon, lb. 2 00 @	2 25	Wintergreen, Leaf, true, lb. 6 00 @	6 25
Mustard, true, ozs. @	1 50	Birch, lb. 2 75 @	3 20
Mustard, art., ozs. @	35	Syn. 75 @	1 20
Orange, Sw., lb. 4 00 @	4 25	Wormseed, lb. 3 50 @	4 00
Origanum, art, lb. 1 00 @	1 20	Wormwood, lb. 6 00 @	6 25
Pennyroyal, lb. 3 25 @	3 50	Oils Heavy	
Peppermint, lb. 3 50 @	3 75	Castor, gal. 1 15 @	1 35
Rose, dr. 2 50 @	2 50	Cocanut, lb. 22 1/2 @	35
Rose, Geran., ozs. 50 @	95	Cod Liver, Norwegian, gal. 1 00 @	1 50
Rosemary, Flowers, lb. 1 50 @	1 75	Cot. Seed Gals. 90 @	1 10
Sandalwood, E. I., lb. 12 50 @	12 75	Lard, ex., gal. 1 55 @	1 65
W. I., lb. 4 50 @	4 75	Lard, No. 1, gal. 1 25 @	1 40
Sassafras, true, lb. 2 00 @	2 25	Linseed, raw, gal. 63 @	78
Syn., lb. 75 @	1 00	Linseed, boil, gal. 66 @	81
Spearmint, lb. 3 00 @	3 25	Neatsfoot, extra, gal. 80 @	1 25
Tansy, lb. 5 00 @	5 25	Olive, Malaga, gal. 2 50 @	3 00
Thyme, Red, lb. 1 50 @	1 75	Pure, gal. 3 00 @	3 50
Thyme, Whi., lb. 1 75 @	2 00	Sperm, gal. 1 25 @	1 50
Wintergreen, Leaf, true, lb. 6 00 @	6 25	Tanner, gal. 75 @	90
Birch, lb. 2 75 @	3 20	Tar, gal. 50 @	65
Syn. 75 @	1 20	Whale, gal. 2 00 @	2 00
Wormseed, lb. 3 50 @	4 00	Opium	
Wormwood, lb. 6 00 @	6 25	Gum, ozs., \$1.40; lb. 17 50 @	20 00
		Powder, ozs., \$1.40; lb. 17 50 @	20 00
		Gran., ozs., \$1.40; lb. 17 50 @	20 00
		Paraffine	
		Pound 06 1/2 @	15
		Paper	
		Black, grd., lb. 30 @	40
		Red, grd., lb. 42 @	55
		White, grd., lb. 35 @	45
		Pitch Burgundy	
		Pound 20 @	25
		Petrolatum	
		Amber, Plain, lb. 12 @	17
		Amber, Carb., lb. 14 @	19
		Cream Whi., lb. 17 @	22
		Lily White, lb. 20 @	25
		Snow White, lb. 22 @	27
		Plaster Paris Dental	
		Barrels 5 @	25
		Less, lb. 03 1/2 @	08
		Potassa	
		Caustic, st'ks, lb. 55 @	88
		Liquor, lb. 40 @	40
		Potassium	
		Acetate, lb. 60 @	96
		Bicarbonate, lb. 30 @	35
		Bichromate, lb. 15 @	25
		Bromide, lb. 51 @	72
		Carbonate, lb. 30 @	35
		Chlorate, Xtal, lb. 17 @	23
		powd., lb. 17 @	23
		Gran., lb. 21 @	28
		Iodide, lb. 3 64 @	3 84
		Permanganate, lb. 22 1/2 @	35
		Prussiate, Red, lb. 80 @	90
		Yellow, lb. 50 @	60
		Quassia Chips	
		Pound 25 @	30
		Powd., lb. 25 @	30
		Quinine	
		5 oz. cans., ozs. @	57
		Saf	
		Epsom, lb. 03 1/4 @	10
		Glaubers, Lump, lb. 03 @	10
		Gran., lb. 03 1/4 @	10
		Nitre, Xtal or Powd. 10 @	22
		Gran., lb. 18 @	20
		Rochelle, lb. 18 @	30
		Soda, lb. 02 1/2 @	08
		Soda	
		Ash 03 @	10
		Bicarbonate, lb. 03 1/2 @	10
		Caustic, Co'l., lb. 08 @	15
		Hypo sulphite, lb. 05 @	10
		Phosphate, lb. 23 @	23
		Sulphite, Xtal, lb. 07 @	12
		Dry, Powd., lb. 12 1/2 @	20
		Silicate, Sol., gal. 40 @	50
		Turpentine	
		Gallons 56 @	71

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

Veal

DECLINED

Lard
Red Cherries
Red Kidney Beans
Bulk Macaroni
Safety Matches

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 25
Lizette, 16 oz., 12s -- 2 15

BLUING

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

BEANS and PEAS

100 lb. bag
Chili Beans ----- 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 45
Scotch Peas, 100 lb. -- 6 40

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
Bran Flakes, No. 624 1 80
Bran 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 1/2 oz. ----- 1 10
Kaffe Hag, 6 1-lb. cans ----- 2 75
Whole Wheat Fla., 24 1 90

Post Brands

Grapenut Flakes, 24s 1 90
Grape-Nuts, 24s ----- 3 80
Grape-Nuts, 50 ----- 1 40
Instant Postum, No. 8 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

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

BROOMS

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

BRUSHES

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

Shoe

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

BUTTER COLOR

Dandelion ----- 2 85

CANDLES

Electric Light, 40 lbs. 12.1
Plumber, 40 lbs. ----- 12.8
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 00
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

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 90

Strawberries

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

CANNED FISH

Clam Ch'der, 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 00
Shrimp, 1, wet ----- 1 45
Sardines, 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., sli. 1 35
Beef, 4 oz. Qua., sli. 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, 1/2 Qua. 55
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, 48s ----- 2 30
Van Camp, Bean Hole, 36s ----- 3 75

CANNED VEGETABLES

Hart Brand

Baked Beans

Medium, Sauce, 36s cs. 1 60
No. 2 1/2 Size, Doz. -- 90
No. 10 Sauce ----- 3 60

Lima Beans

Little Quaker, No. 10 10 50
Baby, No. 2 ----- 1 70
Pride of Mich. No. 2 -- 1 60
Marcellus, No. 10 ----- 6 50

Red Kidney Beans
No. 10 ----- 3 75
No. 2 ----- 85
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 70
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 70
Choice, Whole, No. 1 1 35
Cut, No. 10 ----- 9 00
Cut, No. 2 ----- 1 50
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 80
No. 2 ----- 1 40
Pride of Mich., No. 2 1/2 1 35
Pride of Mich., No. 2 -- 1 10

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 ----- 32
Kraft Old Eng. Loaf -- 22
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
Beechhut 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
Braid, 50 ft. ----- 1 90
Cupples Cord ----- 1 85

COFFEE ROASTED

Lee & Cady

1 lb. Package
Arrow Brand ----- 23
Boston Breakfast ----- 23
Breakfast Cup ----- 21
Imperial ----- 35
J. V. ----- 19
Majestic ----- 29
Morton House ----- 33
Nedrow ----- 26
Quaker ----- 29

McLaughlin's Kept-Fresh



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, 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 Seniors ----- 75 00
Odins ----- 38 50
R. G. Dun Boquet ----- 75 00
Perfect Garcia Subl. 95 00
Budwiser ----- 19 50
Dry Siltz Stogies ----- 20 00
Tango Pantallas ----- 13 00
Skylines ----- 19 50
Hampton Arms Jun'r 37 50
Trojan ----- 35 00
Rancho Corono ----- 35 00
Kenway ----- 20 00

CONFECTIONERY

Stick Candy Pails

Pure Sugar Sticks-600c 3 90
Big Stick, 28 lb. case 16
Horehound Stick, 120s 75

Mixed Candy

Kindergarten ----- 14
Leader ----- 09 1/2
French Creams ----- 10
Paris Creams ----- 12
Jupiter ----- 09
Fancy Mixture ----- 14

Fancy Chocolate

5 lb. boxes
Bittersweets, Ass'ted 1 25
Nibble Sticks ----- 1 35
Chocolate Nut Rolls -- 1 50
Lady Vernon ----- 1 15

Gum Drops Pails

Champion Gums ----- 14
Jelly Strings ----- 14

Lozenges Pails

A. A. Pep. Lozenges -- 13
A. A. Pink Lozenges -- 13
A. A. Choc. Lozenges -- 13
Motto Hearts ----- 16
Malted Milk Lozenges -- 19

Hard Goods Pails

Lemon Drops ----- 12
O. F. Horehound drops 12
Anise Squares ----- 13
Peanut Squares ----- 13

Cough Drops Bxs.

Putnam's ----- 1 25
Smith Bros. ----- 1 45
Luden's ----- 1 45

Specialties

Italian Bon Bons ----- 16
Banquet Cream Mints -- 18
Handy Packages, 12-10c 80

COUPON BOOKS

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

CREAM OF TARTAR

6 lb. boxes ----- 4

DRIED FRUITS

Apples

N. Y. Fcy., 50 lb. box 13
N. Y. Fcy., 14 oz. pkg. 16

Apricots

Evaporated, Choice -- 10 1/2
Evaporated, Ex. Choice 11
Fancy ----- 12 1/2
Ex. Fancy Moorpack 15 1/2

Citron

10 lb. box ----- 24

Currants
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 ----- 6¼
Thompson's seedless blk. 6¼
Thompson's seedless, 15 oz. ----- 7¼
Seeded, 15 oz. ----- 7¼

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@40, 25 lb. boxes @07
40@30, 25 lb. boxes @07½
30@20, 25 lb. boxes @08½
18@24, 25 lb. boxes @14½

Hominy
Pearl, 100 lb. sacks -- 3 50

Bulk Goods
Elbow Macaroni, 20 lb. 4½
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 00
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, 1 lb. ----- 9
Pecola, 1 lb. ----- 8

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 4 75
Signal Light, 5 gro. cs 4 40

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 ----- 7½c
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 ----- 5¼
125 lb. bags ----- 32
Filberts ----- 45
Pecans Salted ----- 42
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, Stuff., doz. 2 25
10 oz. Jar, Stuff., doz. 2 65
1 Gal. Jugs, Stuff., dz. 2 40

PARIS GREEN
½s ----- 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
Cob, 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. ----- 11
Good Steers & Heif. ----- 09
Med. Steers & Heif. ----- 08
Com. Steers & Heif. ----- 07

Veal
Top ----- 09
Good ----- 08
Medium ----- 06

Lamb
Spring Lamb ----- 13
Good ----- 13
Medium ----- 08
Poor ----- 05

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

Pork
Loin, med. ----- 07
Butts ----- 07
Shoulders ----- 06
Spareribs ----- 05
Neck bones ----- 03
Trimnings ----- 04

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

Dry Salt Meats
D S Bellies 18-29@18-10-6

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. 11
Hams, Cert., Skinned 16-18 lb. @10
Ham, dried beef ----- @23
Knuckles ----- @09
California Hams ----- @09
Picnic Boiled Hams @16
Boiled Hams ----- @18
Minced Hams ----- @12
Bacon 4/6 Cert. ----- @13

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 18
Old Kent, 1 lb. Pure 25

HERRING
Holland Herring
Mixed, Kegs ----- 72
Mixed, half bbls. -----
Mixed, bbls. -----
Milkers, Kegs ----- 80
Milkers, half bbls. -----
Milkers, 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
Milkers, bbls. ----- 18 50
K K K K Norway ----- 19 50
3 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
Climaline, 4 doz. ----- 3 60
Grandma, 100, 5c ----- 3 50
Grandma, 24 Large ----- 3 50
Snowboy, 12 Large ----- 2 55
Gold Dust, 12 Large 2 05
Golden Rod, 24 ----- 4 25
La France Laun., 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, 10 oz. ----- 3 85
Rub No More, 20 Lg. 4 00
Spotless Cleanser, 48, 20 oz. ----- 3 85
Sani Flush, 1 doz. ----- 2 25
Sapolio, 3 doz. ----- 3 15
Soapine, 100, 12 oz. ----- 6 40
Snowboy, 100, 10 oz. ----- 4 00
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
Gdmra White Na. 10s 3 50
Jap Rose, 100 box ----- 7 40
Fairy, 100 box ----- 4 00
Palm Olive, 144 box 8 25
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
Tribby Soap, 50, 10c 3 15
Williams Barber Bar, 9s 50
Williams Mug, per doz. 48
Lux Toilet, 50 ----- 3 15

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 ----- @15
Cloves, Zanzibar ----- @27
Cassia, Canton ----- @20
Ginger, Corkin ----- @18
Mustard ----- @18
Mace, Penang ----- @65
Pepper, Black ----- @19
Nutmegs ----- @21
Pepper, White ----- @25
Pepper, Cayenne ----- @28
Paprika, Spanish ----- @29

Seasoning
Chili Powder, 1½ oz. ----- 65
Celery Salt, 1½ oz. ----- 80
Sage, 2 oz. ----- 80
Onion Salt ----- 1 35
Garlic ----- 1 35
Ponlety, 3½ oz. ----- 3 25
Kitchen Bouquet ----- 4 50
Laurel Leaves ----- 20
Marjoram, 1 oz. ----- 90
Savory, 1 oz. ----- 65
Thyme, 1 oz. ----- 90
Tumercil, 1½ oz. ----- 65

STARCH
Corn
Kingsford, 24 lbs. ----- 2 30
Powd., bags, per 100 2 65
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 ----- 11¼
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@33
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, spool ----- 6 50

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

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

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

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

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

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

WRAPPING PAPER
Fibre, Manila, white ----- 05
No. 1 Fibre ----- 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. Jenkin.
Association Business Office, 907 Transportation Bldg., Detroit.

How To Make Shoe Selling Professional.*

If I judge rightly from my information there are few stores in the United States that aren't in the red, and many there are wondering whether there is any hope for them to pull through, and so, as your President, I decided to devote my annual address to giving you such counsel, encouragement, and help that may be helpful to you, born from my own experience. If I can leave a message behind that will reinforce your courage, your stamina, your steadfastness, and your hope, I will feel greatly rewarded.

Without finding fault with our past performance, for that is water over the dam, it is rich milk spilt that cannot be recovered, might I observe that had we properly conducted our business on a proper mark-up basis, conserving our resources, and not invested in the other man's business, and stuck to our own lasts we would be in a more secure position to-day.

But, those of you who will remain steadfast to the fundamental laws of business, that of good service, professional service that is necessary in the shoe business, and avoid the practice of price cutting and the destruction of quality, with the mark-up that is necessary to survive, will surely master their present troubles, and will ultimately be stronger and more resourceful, and establish more confidence in their community than ever before.

Merchants that are earnest, that are sincere and pursue their business along these lines serve the people best. Dealers that have ideals to this effect deserve to be known as master shoe men, regardless of the prices of their merchandise, provided they play the grade of the consumer to whom they are catering.

Our net profits in the past have been too meager for the service necessary to conduct a sound, rational, growing shoe business. The risks we have taken in our eagerness to serve our customers too well have ruined our turnover, and have lost the mark-up that we thought adequate, for at the end of the season we had this profit in undesirable, out-of-date merchandise.

This was the case in normal times, and here comes the depression. For three years now we have had to face constant liquidation of the higher prices that prevailed in 1929. In this declining market, intense competition takes place, and in such competition it is impossible to hold the small profit that the retailers enjoyed in normal times.

Now on top of that the shoe merchant had to face a depreciated inventory, season after season. Under these conditions no retail establishment, with very rare exceptions, could possibly show a profit. This statement I make boldly.

*Annual address of President A. H. Geuting before National Retail Shoe Dealers Association at Chicago.

Let me observe that I believe the shoe business can, after all, be proud of the excellent manner in which it has behaved under these severe conditions. Furniture, jewelry, carpets and rugs are in even much worse condition. Then, too, the shoe business forced a quick liquidation in which we are ahead of the banker and the real estate man, for in a general way we are all in the same boat. No one escaped.

In a general way I might say that shoes have declined from the top prices in 1929 something like 35 per cent. The United States Department of Commerce shows that the retail sales in the past three years have dipped from 40 to 50 per cent. on the average. The reduction of prices, plus the loss in units, has reduced the turnover in the retail business of the United States about one-half.

This places your overhead in an embarrassing position, and makes your obligations more burdensome season after season. When you contemplate this you cannot help but come to the conclusion that the most masterly mind, the best management, the hardest kind of work couldn't surmount this handicap, so that no one here needs to make any apology for himself.

*This doesn't apply to the shoe business alone, it applies to all retail business. The question before us to-day is—what has the future in store for us? What shall we resolve to do to whip this depression?

We could engage in a long discussion as to what the Government should do, what the financiers might do, what the bankers' obligations are, but, after all, it comes down to each individual store, each individual business solving its own problem, with such governmental assistance generally as might be coming to us.

A good doctor once told me that every disease has within itself a cure, and so perhaps this depression will cure itself, provided we as individually do our job well.

1. I would advise every retailer to simplify his stock, to forget the exotic style mania of the past. Let's rig our stocks with good practical proven lasts. Let's limit this assortment as much as possible in tune with the fashions of the day. Let's have plenty of sizes and widths, so that a professional service, a conscientious service can be rendered. Let's make up our minds to have a moving stock, rather than a big assortment that cannot be turned over. This is no time for expansion. It is time to take care of what we have, and, if losses are inevitable, to reduce these to the minimum.

2. You must keep reducing your overhead in line with your sales. Remember that every dollar to-day is as forceful as \$1.50 was in 1929. Therefore, a reduction to that degree is not burdensome in the light of what it buys. This applies to your own salary as well as to the salaries of your clerks, your book-keepers and your general help.

3. Perhaps the most embarrassing situation to the average retailer is the high cost of rent. Real estate has not been liquidated as have bonds, stocks,

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

S

TRENGTH

COMPANIES REPRESENTED HAVE

Assets \$65,931,787.14

Surplus \$23,396,338.15

ERVICE

Correct Insurance Coverage
Engineering Advice

AVINGS

12½% To 40%
According To Classification of
Property

THE MILL MUTUALS AGENCY

LANSING, MICHIGAN

Mutual Building

Phone 20741

DETROIT OFFICE
Transportation Bldg.
Phone
Randolph 0729

GRAND RAPIDS OFFICE
Grand Rapids Trust Bldg.
Phone
95923

and commodities. Real estate is loath to take its losses. It hesitates to mark rents down to the reduced sales possibilities of a store. So long as a merchant remains solvent they hope to collect, but no retailer whose sales have fallen nearly one-half can possibly pay the rents on this basis, and inevitably he must fail.

Every merchant interested in the welfare, the prosperity of this country must insist that these rents be marked down to the basis indicated, and this policy in the long run is to the interest of the landlord himself. When a landlord refuses to play his part in this reconstructive program you cannot blame an honest business man for going through a receivership in order to enforce liquidation of his rent to a proper basis, for such action is rather constructive under present conditions, and should not be looked upon in the light of past business failures.

4. When you have succeeded in regulating your rents and your wages on the basis of present sales, there is no reason why this liquidation should not put your business again on a profitable basis, for I do believe that our liquidation is complete to-day, and our troubles will be lightened by that fact. At least our inventories can now be taken on the basis of the present market; and outside of odds and ends and undesirable style merchandise we will not have to reduce them.

Give your customers everything the market gives, but see to it that your mark-up isn't disturbed. Let your customer share the full benefits of the splendid shoes that are being produced at reasonable prices, but do not distribute these shoes at the expense of a proper mark-up. Your mark-up has always been too low, considering the professional service upon which a sound growing shoe business depends. Rather, learn to do your business better, more professionally. Do not get into the habit of merchandising shoes as handkerchiefs and potatoes are merchandised. Learn to increase your turnover, and by rendering professional service you can hold a good mark-up. In that lies salvation. In that there is growth, prosperity and dependability.

Don't suffer the illusion that a mark-up ever loses customers, that you have to meet every sale price advertised in the papers. Bad service is what loses customers. Whenever a manufacturer's product interferes with such a legitimate mark-up indicated here, drop the line and secure merchandise that will produce the necessary net profit to your business. This I recommend for the good of the industry as a whole, for the good of the credit standing of the industry, for every retailer and manufacturer.

5. Of very great importance to your future standing in your community is your integrity. Do not deceive the public in quality. You are the purchasing agent for your community. It is your knowledge, your experience that the community must depend upon in your particular line. Give them the best the market affords, but don't cheat them by exterior appearance, pretending to sell shoes cheaper than the other fellow, because you can't and you are only fooling yourself when you try.

Grade your stocks to the consumer to whom you are catering, but don't fool him on these grades.

OUT AROUND.

(Continued from page 9)

Atlantic & Pacific Tea Co., all three of whose principal brands have been sold at lower prices. Without mentioning A & P, of course, Maxwell House says that the "new price level is solely the result of a decision to make available a high-grade coffee to millions of coffee lovers who have been influenced, by pressure of economic conditions to use lower quality brands."

The Wholesale Dry Goods Institute recently wrote me for information concerning the unbusinesslike methods of the Simplicity Pattern Co., which is now located at Niles, Mich. I gave the writer all the information at my disposal and received the following reply:

New York, Jan. 21—After canvassing our membership as to the status of their accounts with the Simplicity Pattern Co., it was discovered that there were not enough claims in the aggregate to make it worthwhile for us to take any action.

We have asked our members to report to us any cases of dissatisfaction or unsettled claims, and as fast as these are presented we are taking them up with the pattern company. Some of these have been satisfactorily settled; others are still under consideration.

We would not care to go outside of our own membership in the matter of adjusting claims of this character, but if you find a large number of retailers in your territory have claims which are unsettled, it might be worth your while to have these claims assigned to you and bring suit for them. Wholesale Dry Goods Institute.

I hardly think it necessary for any retailer to go to so much trouble or expense. These pattern contracts were made by jobbing houses which made a profit on the transactions. The jobbing houses should see to it that their customers are treated with the same degree of courtesy and fairness which the contract guaranteed. Unless the jobbers pursue such a course they are not deserving the continued confidence and patronage of their customers.

John R. Wood calls my attention to the fact that he has conducted his Wood's Guide for fifty-three years, which is a long time for anyone to be connected with a single publication. I distinctly recall the first issue of Wood's Guide and the youthful appearance of Mr. Wood when he was appointed General Traveling Passenger Agent of the D., L. & N. Railway. He has always been a prince of a fellow, but because of his muscular development I have never cared to engage in a fistic contest with him.

E. A. Stowe.

Business of Its Own Motion Can Lessen Taxes.

(Continued from page 12)

conclude that Government "help" is a costly delusion—that we cannot do any job by running away from it—that nothing, after all, is "free."

When we reach that sane conclusion, we shall be in a fair way to "do something" effective about taxation. Our

best beginning—the task right under our hand—is as indicated: to do our own investigating, regulating, house cleaning.

And at the moment, we have some heartening examples before us—examples of such true patriotism as must stir our honest pride. For one, the Veterans Justice Committee is made up of men who saw service in the kaiser's war, none of whom has hitherto drawn on his bonus. Those men have now borrowed against their respective allotments to finance a campaign designed to abate the many glaring injustices and the gross favoritism which have permeated the administration of veteran affairs, to the end that our country may be relieved of payments totaling more than \$400,000,000 annually to "ex-service men and their dependents who suffered no injury whatever in war."

That is the kind of thing we can endorse wholeheartedly, and we can contribute tangibly to such good work by emulating its spirit of self-denial of Government "services" to our business. Such process will end by saving us time, money and vexation as well as contributing to the public good—also help safeguard our remnant of commercial freedom. Paul Findlay.

The Neighborhood Store—Compacts.

Among the beauty goods, the compact is a reliable and staple seller. From the high school flapper to the smartly groomed grandma, practically every lady must have her compact.

The compact carries rouge and dry or loose powder.

Now we know that ladies cannot get along without their powder, and that they must keep their powder dry.

A good deal of this business goes to down-town specialty shops and department stores.

The neighborhood druggist seems entitled to some of it.

This helpful dealer performs many services for his community.

He is always on call, hurries supplies to the sick room on telephone orders, and will get up at night to fill a prescription or furnish medicine.

Some of this business in staples ought to come his way.

He cannot carry the immense stock featured by the down-town emporium. Still, he can carry some stock.

There are two important points which may assist him—stock standard sizes and to buy attractive patterns.

These beauty goods sell largely on sight, and the ladies of the neighborhood are not going to overlook his window displays.

Moderately priced goods make the safest stock for the up-town dealer.

After all, they account for most of the sales.

Refills, too, bring in continuous business.

This repeat business is another reason for handling compacts.

It is not necessary to fill a large window with stock.

On a square of crimson velvet, let us say, the neighborhood druggist arranges a dozen attractive designs.

This he can use as a compartment trim, flanking the assortment with other beauty goods.

Different groupings may be arranged, but it is a good idea to keep the compacts in the windows almost continuously.

And there should be a group display inside the store.

What the girls see, they are apt to buy.

So let them see the goods.

Careful buying may cause the word to go around that the home store has a more pleasing line of goods than many more pretentious specialty shops.

Keep hammering.

Little by little the community falls in line.

Compacts make acceptable gifts and excellent card prizes.

That helps.—National Druggist.

Tax Rulings on Soft Drinks.

Three important rulings have recently been announced by the Tax Department with respect to tax on soft drinks. The following is a digest of these rulings.

1. Pure orange juice, lime juice, lemon juice, and grape juice, such as are sold at soda fountains as a beverage and at restaurants as a part of a meal, without the addition of sugar or sugar and water, are still drinks, and subject to a tax of 2c per gallon. The same is true with respect to grapefruit juice packed in cans in its natural state with or without the addition of sugar.

2. On the other hand, tomato juice is not taxable, not being a fruit juice.

3. Chocolate syrup sold to dairies or milk dealers for use in chocolate milk is subject to a tax of 6c per gallon. Where the dairy produces its own syrup, or where a concentrated syrup is purchased and reduced to a finished or fountain syrup for use in making chocolate milk, the dairy becomes the manufacturer and is liable for the tax.

Shows New Combination Jewelry.

Following the success of a brooch, which can be worn separately as two clips, a new costume jewelry item which can be used as six separate pieces has just been introduced by a leading manufacturer. All of the components can be worn together as a necklace or a collar. When separated the individual parts can be worn as a bracelet, two clips, and brooch. The individual pieces are easily joined by means of connecting slots. The merchandise is set with rhinestones in metal of non-tarnishing finish. The complete sets are priced to retail from \$3.95 to \$13.50.

Ease is pleasantest after pain.

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.

GONE TO HIS REWARD.

Accidental Death of W. R. Keasey, the Veteran Salesman.

Wilbur R. Keasey, 74, retired coffee salesman and one of the best known traveling men in Western Michigan, was found dead of monoxide poisoning early last night in the garage at the rear of his home, 558 Locust avenue, East Grand Rapids.

Mrs. Keasey returned home about 5:30 and when her husband failed to appear about 6:30 she became alarmed and asked a neighbor to search for him. Mr. Keasey was found on the floor of his garage, the motor of his auto running.

Dr. Simeon LeRoy, coroner, said Mr. Keasey apparently had gone to the garage to get his auto and was accidentally overcome.

The following biographical sketch of Mr. Keasey was prepared April 8, 1930. It was completely revised by Mr. Keasey and handed back to the writer with the understanding that it would not be permitted to appear in the Tradesman until after he had passed away:

Wilbur R. Keasey was born in the city of Chicago on the corner of Wabash avenue and Twenty-fourth street, Sept. 10, 1858. His father was a descendant from the Pennsylvania Dutch. His mother was a native of the state of New York. His school days were of short duration. He sold newspapers in Chicago right after the fire when they brought him \$1 apiece. At the age of 13 he entered the employ of Willoughby, Hill & Co., the largest retail clothing store in Chicago at that time. This was in the fall of 1872. His salary was \$3 per week and an extra \$3 per week for sleeping in the store. During the years he was with the firm he worked his way up to become a buyer in the hat department. In 1879 he entered the employ of Bell, Conrad & Co., an importing tea and coffee house, as a general salesman for Michigan. He covered the State, made his headquarters at Sweet's Hotel and it seems when he got ready to enter the matrimonial state that he found he had occupied room 72 in the hotel for eighteen years, which is a somewhat unusual record. In 1897 he was married to Miss Helena Caroline Caulkins. He has a daughter, Frances, who is now the wife of Randal Young, of Cincinnati. They have a boy 10 years old and a girl 8. During the first part of Mr. Keasey's married life they lived in the old homestead on Charles avenue. Later on they built a new home on Locust avenue, in East Grand Rapids, which is now their present residence. Mr. Keasey was 38 years of age when he was married and in the meantime he had taken up but one fraternal relation. He joined the Elks in the early days of the organization in Grand Rapids, but relinquished his connection therewith when he was married. He has always found his home the best place in which to spend his spare time. He attends the Fountain street Baptist church.

Mr. Keasey has always stood first in the list of salesmen for Bell, Conrad & Co., now W. S. Quimby-Bell-Conrad Co., since the second year that

he became connected with the house. It makes Mr. Keasey a pioneer with the concern, fifty-one years he has represented the firm in Michigan. For many years past he has given up selling coffee to the trade and has devoted his entire time to the hotels and railroads of Michigan. He cherishes with peculiar veneration memories of past associates, all but one who are now dead, as follows:

David C. Smith, of Chicago, the greatest grocery salesman who ever traveled.

James R. Hayes, who was proprietor of a chain of hotels at one time and one of his most intimate friends.

Norman Johnson, the well-known boniface of Sweet's Hotel.

Leland Hotel, Detroit, who is still active in the service.

Mr. Keasey was a prince of a man in all that the term implies. He never spoke ill of a competitor, his house or his line. He never ceased to consider the rights of his customers, with whom he maintained pleasant relations to the end. He led a blameless life and faced his fate with poise, composure and happy expectation.

Some Results of Business Conditions.

Not only because of reduced salaries and personnel, and inferior equipment, are firemen being handicapped by the depression. Here are a few more results of business conditions to-day:



Wilbur R. Keasey.

J. Boyd Pantlind, of the old Morton Hotel.

Van Est & Graves, of the old famous Cadillac Hotel, Detroit.

Landlord Badger, of the Burdick House, Kalamazoo.

Charles A. Brandt, the best known club manager in the country, who passed on while in charge of the famous El Tovar Hotel, at the Grand Canyon in Arizona.

R. P. Foley, well known at Charlevoix and Winter Park, Florida.

The well-known Col. Billings, of Traverse City, manager of the Park Place Hotel.

Likewise William J. Holden, later on manager of the Park Hotel.

He has but few of the old school left to look back upon. One of them is W. J. Chittenden, Jr., of the Detroit-

There are more vacant buildings. Tramps and children break in and start fires; fires in vacant buildings make more headway before they are discovered.

Hundreds of thousands of telephones have been taken out. If there is no box alarm system or citizens are unfamiliar with box locations, the lack of telephones causes delays in sending alarms.

Incendiarism always increases during a period of business depression.

An increase in unemployed makes the crowds of idle onlookers at fires larger, hampering firemen at work.

Buildings are not kept in as good repair as in normal times. This not only creates fire hazards, but is apt to cause injury to firemen working in dilapidated structures.

DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

Preston D. Norton, managing director of the Hotel Norton-Palmer, Windsor (down-town Detroit), announced last week the appointment of John H. Lindsay as first assistant manager succeeding the late William Schaible. The choice of Mr. Lindsay is a popular one with the American and Canadian traveling public with whom he has been in contact for many years. Although only 33 years old Lindsay has been in the hotel business since 1918 starting as page boy in the Royal Alexandra in Winnipeg. Before coming to the Norton-Palmer he was associated with the Hotel London in London, Ontario, where he was chief clerk. Mr. Lindsay has been connected with the Norton-Palmer for the past four years.

A section of the Crowley Milner & Co., department store is devoted to a strictly cash basis business on the Cash and Carry plan. This innovation was started two weeks ago and, according to executives in charge, has been successful from the beginning and may become permanently established if the returns warrant. The cash and carry plan of the company includes all cash sales, no free deliveries, no discounts, no C. O. D.'s, no phone orders, no mail orders, new styles daily, any refunds or exchanges within five days of purchase. A delivery charge of 25 cents is being made on purchases where deliveries are requested. This departure will be watched by other department stores with interest.

Rice & Ash, wholesale clothiers, 142 Jefferson, West, have added a line of men's dress shirts which they will sell to the retail trade.

The Michigan Wall Paper Co. will move from their present location at Bates and Larned to new quarters at 1460 Gratiot avenue, in the section where that street has been widened and the buildings remodeled recently.

Marlene Hats, Inc., manufacturers of millinery, 1217 Griswold street, have leased the third floor of the building at that address, which will give them floor space aggregating 12,000 square feet. The Marlene company is one of the recent Detroit entries in the women's hat manufacturing field and their expansion has been a rapid one despite business conditions.

The Better Business Bureau was unsuccessful in its charge against Harry H. Glick, proprietor of a watch repair shop at 200 Grand River avenue, when a local judge found him not guilty of false advertising. Glick advertises a watch repair service for sixty cents and many complaints were registered that the charges were in excess of the advertised rates. Witnesses were obliged to admit that the extra charge was for service not mentioned in the advertisement.

All checks issued by Wayne county will be stamped "Buy American" it was announced by the county auditor this week.

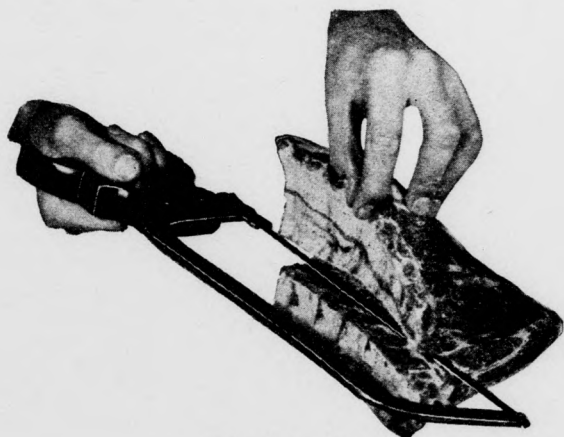
A jealous person is always in love, but it's usually self-love.

MODERN CUTS OF PORK

This is the fifteenth 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 PORK LOIN (Continued)

The previous article explained how to fashion the shoulder end cuts of the pork loin into the loin pork roll. Another method of using the shoulder end cut is to convert it into country style backbones. Backbones of this style, carrying considerable meat, are very desirable. Furthermore a lean strip of meat is left which may be made into attractive boneless chops.



Art. XV.—Cut 1



Art. XV.—Cut 2

1. Saw across the ribs parallel to and about one inch from the chine bone.

2. Draw the knife across the cut, leaving about one inch of meat on the backbone.



Art. XV.—Cut 3



Art. XV.—Cut 4

4. The meaty bones which may be sold as Country Style Backbones.

3. Lift off the ribs, leaving on them a strip of meat about one inch thick.



Art. XV.—Cut 5

5. Slice chops from the boneless strip of meat. The boneless chops may be converted into pork tenderettes. Another way to use the boneless strip of meat is to tie two of them together to make a loin pork roll.

YOU . . . or the STATE

The important thing to remember

is that it is not what a man leaves, but what his heirs actually receive, that counts.

Our STATE ECONOMY PLAN drawn to meet your needs may be the solution of your problems.

The State of Michigan has made everybody's Will, and if you make no Will of your own, the distribution of your property will be made according to this law. Michigan's plan will probably not suit you, as it is aimed at the average, and each individual has a different situation to meet

You have the privilege of making your own Will.

In any event, Will or no Will, your property passes through some Executor or Administrator.

Under the Grand Rapids Trust Company plan, naming this Trust Company, as Executor and Trustee, you provide an organization experienced in handling hundreds of estates to carry out your wishes in every detail.

You are assured a permanent institution always available and ready to act, with adequate responsibility, backed by ample resources of money and management.

●

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