

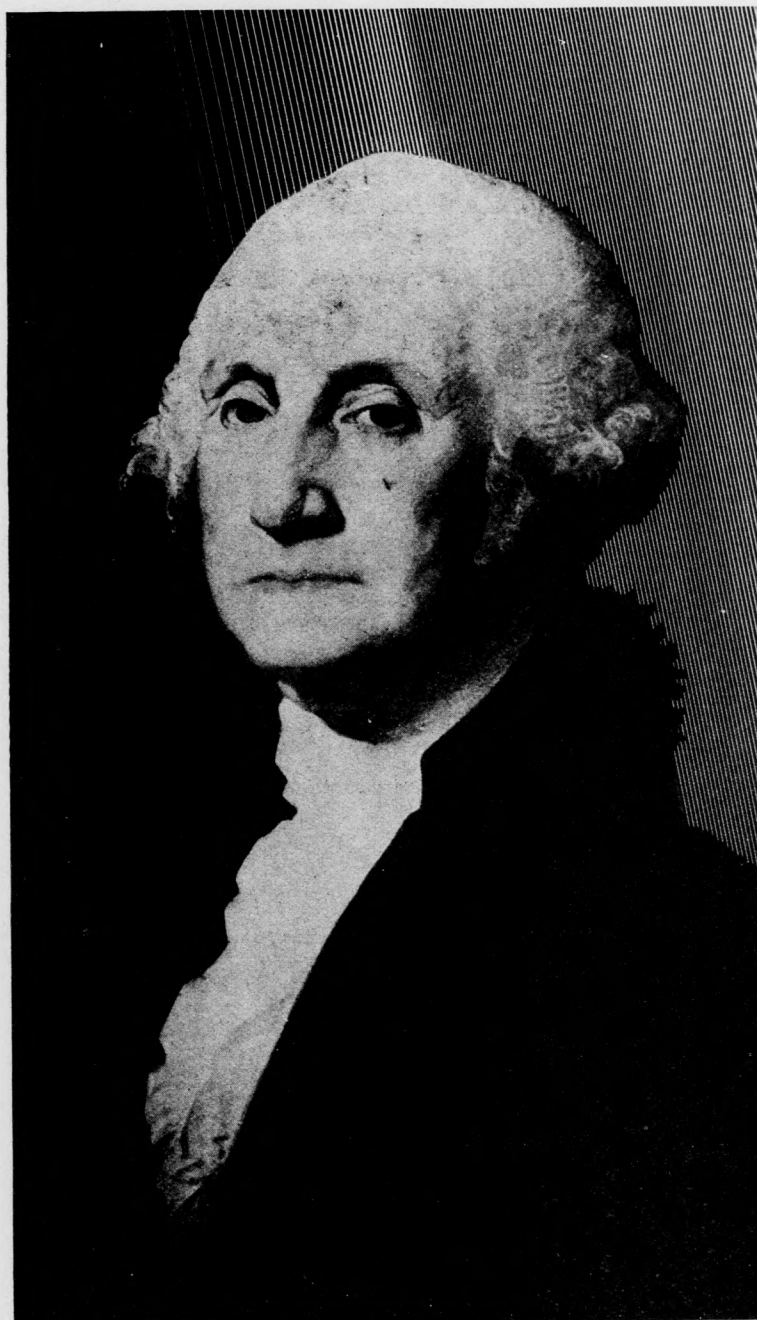
MICHIGAN TRADESMAN

PUBLISHED WEEKLY TRADESMAN COMPANY, PUBLISHERS EST. 1883

Fiftieth Year

GRAND RAPIDS, WEDNESDAY, FEBRUARY, 15, 1933

Number 2578



ASSOCIATE yourself with men of good quality, if you esteem your reputation. Be not apt to relate news, if you know not the truth thereof. Speak no evil of the absent, for it is unjust. Undertake not what you cannot perform, but be careful to keep your promise. There is but one straight course, and that is to seek truth, and pursue it steadily. Nothing but harmony, honesty, industry and frugality are necessary to make us a great and happy Nation.

George Washington.

An array of trade building,
consumer pleasing, quality
merchandise

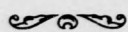
Distributed exclusively by
us and sold to Independent
retailors only with a
rapidly growing demand.

**Hart Brand
Canned Foods**

**Hunt Bros. &
Co. Canned
Fruits**

**Quaker
Products**

**Table King
Products**



LEE & CADY

With the Price Established

through the manufacturers' advertising

your selling cost is less and profits more.
Your customers recognize that the price
is right when it is plainly shown on the
label and in the advertising as it is in

K C Baking Powder

*Same Price
Today*

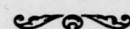
As 42 Years Ago

25 ounces for 25c

You save time and selling expense in
featuring such brands as K C.

Besides 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.

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Number 2578

MICHIGAN TRADESMAN E. A. Stowe, Editor

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

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

DEVOTED TO the best interests of business men.

SUBSCRIPTION RATES are as follows: \$3 per year, if paid strictly in advance. \$4 per year if not paid in advance. Canadian subscription, \$4.04 per year, payable invariably in advance. Sample copies 10 cents each. Extra copies of current issues, 10 cents; issues a month or more old 15 cents; issues a year or more old, 25 cents; issues five years or more old 50 cents.

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

JAMES M. GOLDING
Detroit Representative
507 Kerr Bldg.

PLANTS AND TREES.

Would This Be a Good Line To Add?

A few members of the Tradesman family already may have read of the "Roof Garden Nursery" located on the big flat roof of a Los Angeles department store, for it has been written up in some Eastern trade papers. But as I feel sure most of my readers have not heard of it, I will give a brief description.

My attention was first called to this unique mercantile venture last October, by a well-advertised rose show. In this exhibition the center of attraction was a remarkably fine display of cut roses. There were more than 100 different kinds, each by itself in a vase, basket, or other receptacle, containing all the way from five or six to two dozen or more specimen flowers. Mere words cannot tell the marvellously beautiful textures and tints of coloring to be seen in those blossoms.

In this climate many half-hardy roses are grown out of doors successfully. These include varieties of exquisite beauty, not a few of which give some blossoms during several months after the heavy flowering of roses in April and May.

The idea was to hold the show while the flowers were obtainable, and take orders for the plants, the latter to be delivered in December. This worked out admirably.

The Roof Garden Nursery is conducted as a regular department of the store. The stock for it is gotten from a nursery firm well known all over Southern California, and of especially high standing.

Palms, lemon, lime, orange, and grapefruit trees, conifers of several kinds, and a great variety of other trees, shrubs, and plants are handled—in short, the stock is much the same as would be found in any good on-the-ground nursery in this region.

"Flat stuff" sells readily. This is the regular nursery term for small plants of say asters, verbenas, pansies, coleus, etc., for bedding purposes. When I was up there last, late in December, the low flat boxes were in evidence, with their contents of primroses, stocks, carnations, etc., ready to sell for immediate planting. In the spring months a great number of cabbage, tomato, and pepper plants are sold.

All in all, rose plants have proved the best sellers. But many like something good to eat as well as pretty posies to look at, so avocado trees hold second place as sellers.

Plant pots, seeds, bulbs, fertilizers, pest destroyers, and the like, are all carried.

Customers who want something for the flower beds and gardens of their home places, find it convenient to go up there when they are down town shopping, and make their purchases, instead of going out to some nursery perhaps several miles distant. So this Roof Garden Nursery is well patronized.

By the way, this nursery on the roof is just another clever utilization of space made by the same department store whose playground I described in a recent issue of the Tradesman under the title "A Business Builder—Caring for Johnny and Mary While Mother Shops." The nursery occupies many times the space of the playground.

While a building is necessary for the children, the stock of plants and trees is kept almost entirely in the open. At the time of the rose show a smart canopy of striped canvas above the display of cut flowers sheltered the delicate blossoms from the sun. A little lath housing is used in winter to protect the more tender stuff from frost. The same is used in summer to prevent scorching of delicate foliage.

Of course seeds and fertilizers must be kept where it is dry, but with such exceptions the Roof Garden Nursery is an out-of-doors sales place. In the Tradesman of Dec. 28 I suggested that now the storekeeper should consider the adding of new lines. My object in describing this Roof Garden Nursery is to put it up to some Tradesman readers whether they may not turn some honest dollars by handling nursery stock.

Not everyone can do it. And no one can do it in every situation. But in a location where the selling of trees and plants is not too much overdone, the right kind of man should succeed.

By the right sort of man I mean first of all a good business man and good salesman, and one who deservedly has the confidence of his customers. Besides these fundamentals he should have a liking for growing things and

some practical knowledge and experience in selecting varieties, in transplanting, and in raising plants, shrubs, and trees.

A reliable source of supply is another indispensable factor of success. Mark it right down at the start that selling anything of vegetable life is different from handling any other kind of goods. So much has to be taken on faith.

Nature guards her secrets so jealously that no human being can tell by the looks of an onion seed whether when planted it will bring a silver-skin or a red wethersfield. In growing seeds, plants, and trees, everything has to be kept track of meticulously. Labels must never be confused. All along the line, from the grower to the dealer who passes out the item at final retail sale, the responsibility is second only to putting up prescriptions in the drug business.

Many seedmen wisely make use of disclaimers—notes that while all care is exercised, there is no guaranty, expressed or implied, as to infallibility in results.

But while no grower or handler of plants and seeds can afford to assure results, the fact remains that reputation in these lines must be built on selling stock that is healthy and strong in vitality and will prove true to name. The customer who buys strawberry plants supposedly of a kind known to yield prolifically, is bound to be bitterly disappointed when his plants turn out to be of a different variety, which produces only scanty and stunted fruit. For his loss includes besides his outlay in money, all the care and hard work put in in anticipation of a fine crop.

Second only to dependability, another quality makes for success—this last being personal. The man who can wisely counsel his customers as to what to buy and plant, is the one to whom people will naturally go to make their purchases.

Nursery stock is not a line to be added for one season alone. Returns should be cumulative and increase with an intelligent and conscientious building up of the business.

Ella M. Rogers.

To Study Small Store Problems.

A program aimed at giving concentrated attention to the problems of the small store has been adopted by the merchandising division of the National Retail Dry Goods Association. In order to carry out this work most effectively, a committee of small store owners will be appointed to formulate plans for this work.

It is the growing man who lives a dog's life.

Where the Blame Lies.

Michigan people are forced to face much suffering and loss for a matter of eight or nine days because of the action of Senator Couzens, who prevented the making of a loan by the R. F. C. to the Union Guardian Trust Co. to tide over a difficult period solely to spite Henry Ford, because of his vengeful attitude toward the man who took \$2,500 from Couzens for stock in the Ford company, gave him a job as book-keeper at a living salary and seventeen years later handed him a check for \$32,000,000 in exchange for his stock holdings. I have precious little use for Henry Ford, because of his treasonable attitude toward the United States during the Kaiser's war, but I think he is a prince compared with Senator Couzens, whose action in the present emergency shows the limit a vindictive man can go to injure a man who made him a millionaire.

E. A. Stowe.

A Business Man's Philosophy.

An Englishman says that, with so many people honking their way along modern roads, the present generation is likely to develop into a race of bounders who try to bluster others out of their way. He suggests that the mechanics of motoring is responsible.

Others have been observing the tendency. Mild-mannered men who normally are kind to women and children, and even considerate of adults of their own sex, become different people when they are behind a steering wheel. To gain the length of a car they will endanger their own lives and the lives of others. To the driver who does not promptly move to the side when their horn screeches, they yell "nit-with," "mutt," and other epithets. To wives who caution them against obvious dangers they become surly. A pedestrian is an insect. They splash, graze and frighten him out of his senses, and apparently derive vast amusement when he shows fear or anger.

A queer aspect of the complex is that when the automobile is braked at the destination, the cruel, ugly lines that mark the face of the driver during the ride, suddenly disappear and he becomes his old self, enquiring gently about the comfort of the ladies, opening doors, and behaving in the leisurely manner that becomes a gentleman.

William Feather.

Three New Red and White Stores.

Michigan Mercantile Co., Howard City.

Reid & Son, Saugatuck.

H. M. O'Meara, Hopkins.

DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

The last pre-convention meeting of the Michigan Apparel Club has been called for next Saturday, Feb. 18, at the Hotel Statler by the president, Dave Yaver. The Apparel Club convention will be held in conjunction with the Michigan Retail Clothiers and Furnishers Association convention at the Statler on Feb. 26, 27 and 28. These two organizations have been holding their conventions jointly for several years and, as usual, the Michigan Apparel Club has made plans for the royal entertainment of the retailers. Information can be secured from the secretary Dan Niemeyer, 313 Lincoln building, Detroit.

Les Hopkins, who represents the Bradley Knitting Co. in a portion of the midwest and between trips very creditably edits the Sprinkler, official organ of the Michigan Apparel Club, calls attention of the retailers that Easter Sunday falls on April 16. A timely reminder for those who would have a few new spring togs to show.

H. L. Proper, Detroit department store merchant, and well known in the state, is recovering from a serious operation performed in Grace hospital last week. Although not entirely out of danger at this writing the doctors report very favorably on his case. Probably no merchant in Michigan is held in higher esteem by the traveling men who, with his many other friends, are pulling for a speedy and permanent recovery. Mr. Proper conducts a department store at 7551 to 7555 Grand River avenue.

The Carolina Hosiery Co. has opened at 12 East Jefferson avenue, where a wholesale business will be conducted.

In the same news category as the famous man-bite-a-dog theme is the glowing report of road sales conditions, at least in his own particular line of endeavor, by George Burton who represents Cooper, Incorporated, of Kenosha, Wis. Burton covers the Michigan territory and has just returned from an up-state trip.

The entire stock of D. Karle Co., dealer in hotel and restaurant supplies, 349 Macomb street, has been liquidated and the building vacated.

The Shuler Carpet Co. has discontinued business and the building erected for the company about four years ago at 420 Jefferson avenue, East, has been vacated.

Weather conditions throughout the state retarded the attendance of the Detroit Women's Wear Market on the opening day of the market, according to the apparel dealers who participated in the event. They are looking for increased attendance for the remainder of the week with the advent of present milder weather. The market week has been advertised for one week ending Feb. 18.

Another Cunningham drug store, Gratiot avenue at Van Dyke.

Dave Levit, proprietor of a grocery store at 5900 Townsend avenue, was

wounded in the arm by three bandits who escaped empty handed.

John LaHue, druggist at 2195 East Grand boulevard, was hit on the head with the butt of a revolver by an armed bandit. Loss, \$50 from the till.

The eleventh annual Food and Better Homes Show opens Feb. 18 at convention hall. William J. Cusick promises one of the most interesting and educational shows in the history of the show management. There will be three sections of the exhibition. The food show, sponsored by the Detroit Retail Grocers Association, will occupy the major portion of space. The home show will be under the auspices of the Greater Detroit Builders Association, and the third section will offer a "Show of all Nations" under the sponsorship of groups representative of American and foreign nations. Manufacturers and Detroit wholesalers are co-operating with the Retail Grocers Association, of which Mr. Cusick is president.

More than \$800 worth of women's apparel was stolen from the shop of Joseph Lichtenstein, who reported that a door was removed from its hinges and 148 dresses taken from the racks.

Morris Hozer was another druggist to receive a visit from bandits. Hozer, who conducts a store at 11749 Livermore avenue, together with his clerk, were bound with wire. A tray of fountain pens, a supply of cigars and \$40 were taken.

Enclosures in mail from the Retail Merchants Association call attention to the heavy expense the stores have developed as a result of the calling for merchandise to be returned and have laid down a set of rules which include the request that merchandise showing definite and clear evidence of having been used will not be accepted for return and that merchandise be returned personally.

The Frame Shoppe, dealer in frames of all kinds, 1439 Farmer street, is selling out the business.

The sympathy of retail grocers and friends in Detroit and Michigan was extended to Abner A. Wolf, vice president of Lee & Cady, in the loss of his wife, Essie Wolf, who died at the home at 12703 Broadstreet avenue, Feb. 8. Mrs. Wolf was born in New York and had lived in Detroit for the last twenty years. Besides her husband, two children, Lois and Manley Wolf, survive.

Klines, one of the Detroit's leading women's apparel stores, 1225-1235 Woodward avenue, has added a new furniture department.

The fifteenth annual Builders-Realtors and Health Show opens March 4 at convention hall and ends March 12. An ideal home has been constructed by the Builders association.

Attendance at the fifth semi-annual Women's and Children's Wear Market and Exposition, held at the Statler Hotel Feb. 12 to 14, while not up to the figures of last year, was entirely satisfactory to the organization, according to Sidney A. Styer the newly elected president of the Women's Apparel Club of Michigan, sponsors of the affair. At the meeting of the club on Satur-

day the following officers were also elected: Sam Lewis, first vice-president; Simon Solomon, second vice-president; Dan Niemeyer, treasurer, and Manley Sprague, secretary. Weather conditions were largely responsible for the slight falling off in attendance at the exposition was the consensus of opinion.



Lines of Interest To Grand Rapids Council.

While snowbound last Thursday in Southern Michigan, and really enjoying the storm, for it was something different than we had experienced this year or last, it occurred to me that the accumulation of snow would offer much employment in its removal. I had in mind our own street, for much snow seems to gather there. Making enquiry when I returned as to the number of men who had applied for a job of removing snow from sidewalk and driveway, I learned that not one man, boy or child asked for such a job during the week. With the large number of people receiving welfare aid, one would expect them to make some effort to help themselves. It is entirely possible that some may have lacked adequate clothing to protect themselves from the low temperature. The question of food, the right combinations, are very important if one is to retain his energy and some ambition, and doubtless some lacked the necessary energy to shovel snow, and yet it is possible that men fall into a helpless routine under the existing conditions, and wait for something to be brought to them. There is still a big job ahead of the American people and that is to bring back the fighting spirit which has made this country what it was—not what it is—and nothing miraculous, not even technocracy, will transform this country into a utopia; the old fighting spirit will have to be employed to restore, not necessarily equal opportunity, but just opportunity, for every man to provide for and educate his family and make intelligent provision for the later years.

Many cases of hard luck last week have been reported at the office of the official reporter; so many, in fact that we will not attempt to chronicle all of them. Gilbert Ohlman, who sells and delivers Van DenBerge cigars, had the misfortune to have his car freeze right up and refuse to go. He was carrying a stock of cigars valued at approximately \$1,000, and to leave them by the roadside would entail too much risk of robbery, and while suffering from the extreme weather and pondering the right course to take, his guardian angel, in the form of another autoist, came along and towed him to the next town.

It is reported that Raymond W. Bentley, venturing out on the streets of Manistee after business on Thursday, suffered from a frozen face, which

The Council extends sympathy to any is somewhat unusual, even in Michigan. member who should meet with such misfortune while in the pursuit of business.

The best luck that was reported came to Harry Nash. He was in Detroit on Monday and, finishing his work, returned home on Tuesday and remained in Grand Rapids the remainder of the week. He plans to leave next week for Wisconsin, where he will spend several weeks introducing his line of Chinese-American foods.

One unusual performance of a sales force must be credited to the salesmen working under the direction of Walter E. Lypps, state manager for Lorrillard Co. They were doing resale work in the Upper Peninsula and did not miss even one small town, and turned in a fine volume of business. Walter has imbued his men with the old fighting spirit that has been so characteristic of him for the past eighteen years, that he has been increasing the business of Lorrillard Co. When we mention the fighting spirit we mean the tenacity and ability to overcome difficulties which confront us.

William Tenhopen, living at 1324 Lake Drive, recently fell on the sidewalk and severely injured his left hand. Brother Tenhopen has been a member since 1899.

Forest O. Simmons, 220 Genesee, member since May 23, 1927, sustained severe injuries as a result of a fall down the stairway at the Old Kent branch bank at Leonard and Alpine. He broke a bone in his left hand and the right hand was badly sprained.

Very glad to report that Mrs. L. V. Pilkington, who has been seriously ill, is well on the way to recovery.

Frank Holman, who purchased a new Oldsmobile two weeks ago, had the misfortune, during the storm last week to have another driver collide with his machine, doing considerable damage. However, Frank escaped without injury. We understand that the other man, who was in the wrong, carried full coverage, which is rare luck when we consider that only 20 per cent. of the cars now driven carry complete coverage. His insurance company will replace all damaged parts of brother Holman's car.

One of the old time members of Jackson Council, No. 57, showed initiative and ingenuity recently. William E. Sheeler, for several years a representative of the American Seeding Co., but now engaged in the implement business in Brooklyn, foresaw this storm and purchased the entire stock of a manufacturer of tire chains, who was discontinuing business, and did he do business last week in chains? He supplied wholesalers, dealers and users and the sale of chains swelled his business to an unusual volume, and all that during one of the worst storms of several years. The moral seems to be that the unusual venture produces the unusual result.

We notice in local papers with considerable regret that one of our members, Joe Major, is closing out his

clothing business, which he has conducted for several years. He has kept many of the boys well dressed and given them a prosperous appearance by the selections that they were able to make in his clothes emporium. His place will be much missed.

William Robinson, the famous piano player of No. 131, is confined to his home at 1937 Hawthorne with illness. We certainly miss his melodious music, and hope he will soon be with us again.

The committee in charge of the annual ball and homecoming party, which will be held in the Moose Temple the evening of March 4, held its first meeting in the parlor of the Herkimer Hotel last Saturday afternoon. Everything moved almost like clockwork and real progress was made. Mrs. Walter E. Lypps will have full charge of the buffet lunch and refreshments, and those who know Mrs. Lypps' ability in feeding people, will probably miss all their meals the day preceding the party, that they may enjoy the delicacies that will be offered, to their utmost capacity.

The cities of Eaton Rapids and Ionia have voted to enlarge their water works. This is right in line in providing work for craftsman and laborers and avoiding the dole. Both of our neighboring cities are to be congratulated upon their spirit of progressiveness.

Official Reporter.

A Business Man's Philosophy.

One day when the prices of listed securities were scraping new low levels and panic was feared, a man took counsel with himself and tried to discover what he would have left if the worst happened.

He concluded that his most priceless assets were his robust health and his vocational skill.

Fortified with health and a trade, he knew he could not be completely broken, even though every penny were taken away.

This reasoning led him to think differently about the future of his children. Whereas he had feared that he might be a failure if he did not provide for the economic security of his children throughout his life and even after his death, he now perceived that the best endowment he could give them would be sound bodies, good habits and some useful skill, either of mind or hand.

He decided that whenever he had to choose between health and savings, he would cast his vote for health; and when the choice was between education and one more bond, he would give his children the benefit of education.

His goal, he determined, was to make his youngsters self-supporting, so that they might look after themselves, even though he left them penniless or they became penniless.

William Feather.

Retires From Trade After Fifty-five Years.

Ypsilanti, Feb. 10—Enclosed find check for \$3 to balance bill as rendered for Tradesman 2575 to 2627, which please transfer to Dan R. Brooks, Ypsilanti.

This because I have sold the grocery business which I have conducted under the name of Davis & Co. for the last

fifty-five years. Mr. Brooks plans to run it under the same name, with himself as owner.

I take this opportunity to thank you for the large amount of good advice you have always given me in the paper and the many times you have made it personal.

I hope Mr. Brooks will get as much from reading it as I have and for as many years.

D. L. Davis.

New Line Up of the Cady Candy Co.

Lansing, Feb. 14—Congressman Claude E. Cady has been in the wholesale candy and confectionery business here for a number of years. Recently



Clare M. Howland.



Claude E. Cady.

the people of this district chose Mr. Cady to represent them at Washington. This necessitated his placing the continuation of his wholesale business in the hands of associates in whom he had the utmost confidence. In this manner, Mr. Cady feels that an old established business which employs a number of people can be maintained for Lansing.

A. Frank Doyle for fifteen years has been associated with the Schust Co., now the Loose-Wies Biscuit Co. First as special representative for the factory and for the past six years as man-

ager of the company's business in Central and Southern Michigan and Northern Ohio and Indiana. Under Mr. Doyle's management the business of the Schust Co. increased to more than three times the volume secured prior to his taking charge. This is an excellent record. However, Mr. Doyle has always felt that full credit should be given his many loyal customer friends, business associates and members of his sales organization. Prior to his coming to Lansing, he lived in Bay City where he is very well known and respected.

Mr. Doyle has always taken an active part in both the wholesale and retail organizations of food products and it is generally conceded that he is one of the most popular and widely known food representatives in the State of Michigan.

Mr. Doyle is a past president of the Wholesale Merchants Association, an active member of the Retail Grocer and Meat Dealers Association and the Lansing Sales and Advertising Club. He is also a member of the Elks, the City Club and United Commercial Travelers.

Clare M. Howland has a great many friends in the State of Michigan, having served the Dudley Paper Co. for nineteen years in the capacity of treasurer, sales manager and director and



A. Frank Doyle.

during the past three months has acted as manager of the Lansing branch of the Whitaker Paper Co. He has lived in Michigan all his life and for thirty-one years in the city of Lansing.

Mr. Howland is a past president of the Lansing Association of Credit Men and of the Lansing Wholesale Merchants Association and at the present time is president of the Sales and Advertising Club of Lansing. He has always been active in Chamber of Commerce activities and during the time of his association with the credit profession acted as National Committee Chairman under the former National Secretary, J. H. Tregoe. He has also served the State Paper Associations in a number of capacities.

The new organization will continue the established wholesale candy and confectionery business of the Cady Candy Co. and in addition will add a complete line of paper products and sundry items for the retail management and manufacturer. The name of the organization will be changed to the Howland-Doyle, Inc., officered as follows:

President—Clare M. Howland.

Vice-President—Claude E. Cady.

Secretary - Treasurer — A. Frank Doyle.

The company will travel eight sales representatives and cover a territory within a radius of seventy-five miles of Lansing.

Some Difference Between Michigan and Florida Weather.

Sebring, Florida, Feb. 10—Weather being a matter more talked about and less done about than any other subject, according to Mark Twain, the present moment seems to be a happy one for a further discussion of that well and weather-worn topic. Happy as related to where and when and as related to the degrees of latitude and the degrees of temperature. The weather map for the country shows Lower Michigan points measuring along with reports from well South of the Ohio river and well into the real Southland. Yet as compared with South Florida locations we find Detroit readings from 40 to 60 degrees lower in temperature than Tampa and Miami, one on the gulf coast and the other on the Atlantic. Our own location is central, as between the two, and on the so-called highlands of the state, some 200 feet above the sea level. I find here "on the ridge" the same recognition of "cool air drainage" as we are wont to use it in the fruit belt of Michigan.

I just now recall that it was forty-seven years ago yesterday that I joined the Michigan National Guard at Grand Rapids. It was the first time that I recall ever having lifted my hand and pledged allegiance to state or country or pledged faith in word or act—except in that small temperance organization, sponsored by the mothers of my home town more than fifty years ago.

One of the most widely distributed advertising signs to be seen along the roadsides, even before reaching Florida—"and covering it like a blanket," as newspapers sometimes say, is that of a furniture dealer, who uses the somewhat paradoxical proposition—"Good and Bad Furniture." I have never cared enough about his stock to visit any of his numerous stores and have never found anyone to tell me; yet it stands out at prominent corners all over this state. I am free to admit that there is good advertising and poor advertising, but never waste time promoting the latter with intention.

Intending on the start to give the readers of this column the relative weather conditions where this is written and where it may be read I will attempt to further describe "here." It is 4 o'clock on Feb. 10. The writer is facing the West, looking out over Lake Jackson, upon which the sun is brightly shining and is reflected—and in sight through three open windows and an open door. I have no thermometer—except by bodily comfort, and attire—and they are approximately mid-June in Michigan. At a South window there is an orange tree, with a considerable amount of fruit still on it, and from which the other members of the family freely eat.

Some of the later oranges, grapefruit and tangerines are still hanging full on the trees and, in some instances, the fragrant blossoms beginning to peep through the beautiful foliage, in other cases the fruit is only now beginning to ripen. Strawberries—field-grown—appear now to be at their highest quality, but informants tell me that the season will continue for a considerable time. As strawberries, like grapefruit, are too acid in content for my own use I can make no personal investigation and report. The field grown strawberries are now selling here at two-quart boxes for 25c, so I judge that the market is still firm, as compared with other things.

Interjecting strawberries and oranges into the matter of weather discussion, perhaps I am slipping away from that discussion and comparison, but if our readers will take an account of just when they will be eating fresh strawberries from fields and gardens at home perhaps the association will justify itself.

Harry M. Royal.

MOVEMENTS OF MERCHANTS.

Kalamazoo—The Milk Products Co., 220 Ransom street, has changed its name to the Merkle Dairy Co.

Muskegon — The Muskegon Motor Specialties Co. has increased its capital stock from \$250,000 to \$500,000.

Ionia—The K. R. Smith Corporation has decreased its capital stock from \$50,000 to 500 shares no par value.

Bridgewater—The Farmers Produce Co. of Bridgewater has reduced its capital stock from \$50,000 to \$20,000.

Detroit — The Fife-Pearce Electric Co., 1446 Gratiot avenue, has decreased its capital stock from \$50,000 to \$20,000.

Kalamazoo—Cushman Stores, Inc., 121 South Burdick street, has reduced its capital stock from \$200,000 to \$50,000.

Grand Rapids—The Grand Rapids Paper Box Co., 231 Fulton street, West, has decreased its capital stock from \$200,000 to \$100,000.

Kalamazoo — White's Auto Sales, Inc., 847 Portage street, has been incorporated with a capital stock of 100 shares at \$100 a share.

Jackson—The Jacobson Stores, Inc., 113 West Michigan avenue, women's wear, has decreased its capital stock from \$425,000 to \$113,990.

Detroit — The Excelsior Laundry Machinery, Inc., 417 Ford building, has changed its name to the Excelsior Laundry Machinery Co., Inc.

Saginaw—The Popp Hardware Co., 722 East Genesee avenue, has decreased its capital stock from 7,000 shares no par value to 1,000 shares no par.

Detroit—The Woodhouse Cigar Co., 35 West Jefferson avenue, has been incorporated with a capital stock of \$15,000, \$1,000 of which has been subscribed and paid in.

Kalamazoo—The Bestervelt Market Co. opened its ninth store Feb. 11. It is located at 1842 Oakland Drive and is under the management of Myron Bestervelt.

Grand Ledge—Clayton S. Furniss, proprietor of the Furniss drug store, died at his home, Feb. 9, following an attack of heart disease. He was about 45 years of age.

Detroit—The Bee Store, Inc., 6615 Michigan avenue, has been incorporated to deal in dry goods and clothing with a capital stock of \$4,000, all subscribed and paid in.

Detroit—John T. Woodhouse & Co., 35 West Jefferson avenue, wholesale dealer in tobacco, cigars and candy, has decreased its capital stock from \$250,000 to \$100,000.

Marine City—The Quality Feed & Supply Co. has been incorporated to deal in hay, feed, implements, fuel and hardware, with a capital stock of \$5,000, all subscribed and \$1,000 paid in.

Lansing — L. Inman succeeds A. Frank Doyle as manager of the local branch of the Schust Co. Mr. Inman has been connected with the corporation at Saginaw for several years.

Detroit—The Beldoni Hardware Co., 9514 Grand River avenue, has merged its business into a stock company under the same style with a capital stock of \$10,000, all subscribed and paid in.

Detroit—The Dexter-Square Food Market, Inc., 11637 Dexter boulevard, has been organized to deal in food-stuffs and meats, with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The French Shoppe, Inc., 14429 East Jefferson avenue, dealer in ready-to-wear-apparel for women, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The West Side Service & Supply Co., 6700 West Vernor Highway, wholesale and retail dealer in fuel and builders supplies, has decreased its capital stock from \$25,000 to \$7,000.

Detroit—The Humboldt Beef Co., 2811 Humboldt avenue, has merged its meats and provisions business into a stock company under the same style with a capital stock of \$2,000, all subscribed and paid in.

Muskegon — The Lakeshore Pharmacy, Inc., 823 First street, has been incorporated to deal in drugs, etc., at retail with a capital stock of 2,800 shares at \$1 a share, \$2,800 being subscribed and paid in.

Detroit—The Produce Co-operative Associates, Inc., 1147 Penobscot building, co-operative dealing in fruits and vegetables, has been incorporated with a capital stock of \$2,500, \$1,000 being subscribed and paid in.

Houghton—The Cohodas-Paoli Co. wholesale dealer in fruits, vegetables and produce, has merged its business into a stock company under the same style with a capital stock of \$100,000, all subscribed and paid in.

Detroit — The Standard Fish Co., 2517 Hastings street, wholesale and retail dealer, has merged its business into a stock company under the same style with a capital stock of \$10,000, \$8,000 of which has been subscribed and paid in.

Detroit—Motion, Inc., 16880 Baylis avenue, has been incorporated to invent and license under patents, mechanical, electrical and other devices, with a capital stock of 250 shares at \$100 a share, \$10,000 being subscribed and \$1,000 paid in.

Detroit—Freedman Bros. & Co., jobbers of Sugar & Dried Fruits, Inc., 1348 Napoleon street, wholesale and commission merchants, has been incorporated with a capital stock of 12,500 shares at \$1 a share, \$1,000 being subscribed and paid in.

Detroit—The Fry Co., Inc., 6012 Cass avenue, manufacturer and dealer in auto seat covers, etc., has merged the business into a stock company under the style of Fry Products, Inc., with a capital stock of \$10,000, \$5,000 being subscribed and paid in.

Highland Park—The Claude Campbell Lumber Co., 15853 Hamilton avenue, has been organized to deal in lumber, fuel and contractors' supplies, with a capital stock of \$10,000 preferred and 2,000 shares at \$1 a share, of which \$12,000 has been subscribed and \$5,000 paid in.

Flint — Rowe's Walk-Over Boot Shop, which has been in business under the same management for the past eleven years, will move on Feb. 10 to new quarters at 406 S. Saginaw street. Rowe's are now holding a stock-clear-

ance sale, which began Friday, Jan. 6, in preparation for removal of the new quarters.

Manufacturing Matters.

Jackson—The Modern Products Co., 330 East Michigan avenue, manufacturer of tooth powder, has decreased its capital stock from \$100,000 to \$3,093.

Detroit — The Straits Corporation, 5259 Bedford street, has been incorporated to manufacture and sell toys with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The Frosty Chocolate Drop Co., 1951 East Ferry street, has been incorporated to manufacture and deal in candy with a capital stock of 500 shares at \$10 a share, \$1,500 being subscribed and paid in.

Detroit — The Controlled Heat Equipment Co., manufacturer of heaters, apparatus and supplies, has been incorporated with a capital stock of 1,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Detroit—The Capital Ice Cream Co., 8534 McGraw avenue, has been organized to manufacture and sell ice cream and ices with a capital stock of 300 shares at \$50 a share, \$15,000 being subscribed and paid in.

Detroit—The Purity Chemical Co., 3087 West Grand boulevard, has been organized to manufacture and sell chemicals and drugs with a capital stock of 2,500 shares at \$1 a share, \$1,255 being subscribed and paid in.

Detroit—The B. C. D. Office Equipment, Inc., 1023 Penobscot building, has been organized to manufacture and deal in office equipment and supplies, with a capital stock of 25,000 shares at \$1 a share, \$7,500 being subscribed and paid in.

Muskegon—The Muskegon Bennett Corporation has been incorporated to manufacture and deal in grease, oil and water injectors and in garage supplies with a capital stock of 30,000 shares at \$10 a share, \$25,400 being subscribed and paid in.

Sidelight on Surplus Wheat.

The Federal Farm Relief Board having lost, wasted or thrown away one-half of the \$500,000,000 appropriation for farm relief in buying surplus wheat, the plan has been condemned by farmers as harmful instead of a help.

Leaving aside the compromise measure intended to propitiate three groups of farmers, each in favor of a different method of relief, there is now put forward an allotment plan, which has the approval of Franklin D. Roosevelt. It seems to the writer the most senseless project yet evolved. Money and effort will be wasted to prove it ineffectual.

If there is still in force any anti-monopoly laws they ought to be vigorously enforced against some mergers at least. All the great creameries and many small ones, merged into one great association, dominate the buying and selling of fluid milk. Cut after cut has been made in purchase price until many milk producers have sold all or a part of their herds. No doubt many good cows have been butchered.

Those dairy farmers who have pure bred and high producing cows are holding on, getting no profit, in order to feed out crops the market price of which is far less than the cost of growing, but will maintain the dairy herd and go back into the soil.

We read that three years ago milk producers received 47 per cent. of the money paid by the consumers. Now they receive less than 33. That 14 per cent.—one-seventh—returned to the dairy farmers, would help wonderfully. Who is getting it? A Government investigation is needed.

The wheat surplus which has caused so much discussion, waste of effort and money could be greatly diminished, possibly entirely reduced, if farmers generally would set about it. Of course, the great wheat-producing states of the West have little opportunity to feed wheat to stock, but many more states where farm products are diversified could feed all the wheat grown and get as much or more money than to market it.

The idea that wheat must be sold to obtain needed money and not fed to poultry and stock is an inheritance from the fathers who had few other sources to obtain money, and when a cow was just a cow to give milk on pasture feed in summer and live on hay and cornstalks in winter; when hens picked all their living in summer and in winter were fed only corn and whatever wheat screenings the farmer happened to have.

Therefore, many a farmer begrudges any good wheat his wife may use in a pinch to keep her hens laying. She buys commercial feeds, which may cost more than it would to have corn, wheat, oats and barley grown on the farm ground for her. It will not do to feed these grains whole in a mixture, because all of the barley and part of the oats are liable to be left. Wheat has to be very high in price if a bushel fed to hens will not bring more money in eggs than as whole grain.

I have seen times when wheat ground with other grains for hogs or cattle brought from 25 cents up more per bushel than to haul the wheat to market. And the farmer will buy screenings with much weed seeds therein for hens which is more costly feed than the wheat he sold. He will buy middlings for hogs which are not much else than chopped bran, and milk feed for cattle which contains screenings, straw-joints, chaff and other weed seeds ground together. Wheat or corn alone is not best for hens. E. E. Whitney.

Gadget Sections Aid Home Wares.

Development of an extensive market for small kitchen tools and accessories through the establishment of gadget departments in the home wares sections of department stores has helped trade considerably this season. The gadget type of merchandise, principally measuring spoons, novelty biscuit cutters, etc., are now offered to stores in assortments at a unit price. The goods are being promoted as 5 and 10 cent items and are reported selling in good quantities at satisfactory mark-ups.

Essential Features of the Grocery Staples.

Sugar—Local jobbers hold cane granulated at 4.35c and beet granulated at 4.20c.

Tea—The undertone of the first hands tea market has firmed up to some extent during the week on account of the prospects of reduced production of tea. Here and there advances have occurred in this country since the last report. In primary markets Javas, Indias and Ceylons have all shown advances. Consumptive demand for tea is without feature.

Coffee—The situation in Rio and Santos coffee, green and in a large way, has shown considerable weakness since the last report, meaning futures in particular. Mild grades on account of the general feeling are a little easier. The jobbing market on roasted coffee is also somewhat easier in spots. Some of the chains during the week reduced the prices of their private brands of coffee about 2c per pound, notably the A. & P.

Canned Fruits—California fruits are unchanged. There are really two selling markets on No. 2½ peaches, distress merchandise held by creditors and stocks held by packers. Neither one is particularly active at this time. The low prices on distress goods lose their appeal for buyers, who feel they haven't got adequate guarantees against swells, etc., and the trade is covered sufficiently from first hands.

Canned Vegetables—Tomatoes are reported as an active item in the South and considerable business has been done on the recent advance. California tomatoes, however, have thus far failed to reflect the strength shown in the South. California spinach is again quoted for shipment this month at \$1, Coast, and canning operations, which had been suspended due to rains, are once more in full swing.

Canned Fish—Practically the only news during the week has been a sharp cut in pink Alaska salmon, which all packers are not meeting. This was initiated by one large seller for the purpose of cleaning up some 1931 pack. Alaska salmon up to this time had been fairly steady with pinks ranging from 80 to 85 cents in a large way. The cut referred to reduced them to 75 cents. The trade have not responded very largely to the reduction. Alaska red salmon is unchanged and dull. Tinned fish is not yet much affected by the approaching of Lent. Fancy salmon is still scarce and firm. Other tinned fish are without feature. Maine sardine packers are still waging their fight to have the duty on Norwegian sardines increased.

Dried Fruits—The dried fruit market continues very active in California. Shippers report a very encouraging volume of business to domestic markets, as well as abroad. Prunes are particularly sharing in the increase, as they are still one of the most economical foods obtainable. Relief agencies are said to be taking more dried fruits because of their cheapness. There are no particular price changes, but under the impetus of sustained buying, such as is going on now, it follows that prices ought to do better. From the standpoint of profit, dried fruits yield little, either to grower,

packer or jobber. The one who is getting the break is the consumer. With the purchasing power of these outlets decidedly limited, there is still plenty of room for advancement, without shutting off the demand in favor of something else. Spot stocks are rather light, with the smaller sizes of California prunes virtually unobtainable, and Oregons being in very narrow compass here. The trade is not stocked very far ahead on prunes or any other item, for that matter, as up until recently the trend of the market was easy. As a result there is a pretty good replacement demand for fruits here just now, stimulated a good deal in the past few days by the cold weather.

Beans and Peas—There has been but little change in the market for dried beans and peas during the week. Demand is poor. Early in the week the situation was fairly steady, but later in the week it eased off somewhat although without any marked decline.

Cheese—Cheese is quiet and steady and without feature for the week.

Nuts—The shelled nut market just about holds its own this week. There is little in the news from abroad to influence prices one way or another. Although Chaberts and Bordeaux walnuts are reported as in moderate to short supply in France, there has been no response here, as stocks are not in enough demand to be sensitive to primary market developments. The same holds true of Spanish almonds, which are firmer if anything, and filberts, which are well supported abroad. Some action is expected in the unshelled nut market in the near future.

Olives—A better undertone marks the olive market. Spanish shippers have advanced prices about 5@10 per cent. This was in reflection of some good buying by local importers during the past few weeks. Current replacement costs on many items are above spot levels. Medium sizes of queens have become scarce here, while the pepper stuffed queens have been pretty well cleaned up, being the firmest item on the list. Since the start of the year the demand for all lines of olives has been somewhat better.

Pickles—Although the market is still in a good position statistically pickle prices have not improved. Because of the light demand quotations are barely steady. All sellers agreed that a normal amount of interest would bring about higher prices. Competition is also holding prices down.

Rice—The rice market is being fairly well maintained in the South, where growers are providing the basic strength with the help of credit agencies. Milled rice has been somewhat dull, but a fair movement is reported at price which do not reflect the strength in the rough field. Export business has recently shown some improvement also.

Salt Fish—Situation in mackerel and other salt fish has not materially changed during the week. It is too early for the Lenten demand to have affected the market to any material degree. Prices about unchanged.

Syrup and Molasses—Situation in sugar syrup, compound syrup and the grocery grades of molasses has remained practically unchanged since the

last report. Demand is no more than fair.

Vinegar—Vinegar remains seasonally inactive. Cider sales have also fallen off, although some spurt may be looked for during March. Prices are unchanged.

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—4½@5c per lb.

Beets—75c per bu.

Butter—The demand for butter during the week has not been very satisfactory and the tone of the market was to start with rather weak. Later, however, the demand improved some and the market is now steady on the same basis as a week ago. At the present writing the receipts are fairly liberal and the demand moderately good. Jobbers hold plain wrapped prints at 19c and 65 lb. tubs at 18c for extras.

Cabbage—40c per bu.; 50c for red. New from Texas, \$2.25 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 for home grown; Florida commands 45c per bunch and \$2.75 per crate.

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, \$1.50 per doz.

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

C. H. Pea from elevator\$1.10

Pea from farmer90

Light Red Kidney from farmer .. 1.50

Dark Red Kidney from farmer .. 1.25

Cranberry beans to farmer 2.75

Eggs—The market has not done much since the last report. Receipts of fine fresh eggs are about equal to the demand and the demand is fair. Price is about the same as a week ago.

Jobbers pay 7c per lb. for receipts, holding candled fresh eggs at 13c per dozen for hen's eggs and 11c for pullets. Cold storage supplies are entirely exhausted.

Grape Fruit—Present prices are as follows:

Florida Mor Juice\$2.50

Florida Sealed Sweet 2.75

Texas, Choice 3.00

Texas, Fancy 3.50

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....\$3.00

Imperial Valley, 4s and 5s, crate. 3.25

Hot house, 10 lb. basket50

Lemons—The price is as follows:

360 Sunkist\$5.00

300 Sunkist 5.00

360 Red Ball 4.00

300 Red Ball 4.00

Mushrooms—28c per one lb. carton. Oranges—Fancy Sunkist California Navels are now sold as follows:

126\$3.50

150 3.50

176 3.50

200 3.25

216 3.25

272 3.25

288 3.25

324 3.25

Red Ball, 50c per box less.

Indian River oranges are sold on the following basis:

126\$3.25

150 3.25

176 3.25

216 3.00

252 3.00

288 3.00

324 3.00

Bulk, \$3.25 per 100 lbs.

Temple oranges (cross between Florida orange and tangerine) large size (176), \$2.25 per strap.

Onions—Home grown, 40c per bu. for medium yellow. Domestic Spanish, \$1.40 per crate.

Parsley—50c per doz. bunches.

Potatoes—Home grown, 40c per bu. on the local market; Idaho bakers, 25c for 15 lb. sack.

Poultry—Wilson & Company pay as follows:

Heavy fowls 11c

Light fowls 9c

Ducks 8c

Turkeys 11c

Geese 7c

Radishes—40c per doz. bunches hot house.

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

Squash—Hubbard, \$2.50 per 100 lbs.

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

Tangerines—\$1.75 per box or bu.

Tomatoes—Hot house, \$1.25 per 7 lb. basket.

Veal Calves—Wilson & Company pay as follows:

Fancy8½@9c

Good 8c

Medium 6c

Men's Wear Sales Again Slow.

The cold snap during the week enabled a few men's wear stores to move some overcoats, but in general the volume of business done continued disappointing. Resort wear demand dropped off and little business from such goods is now expected. Other clothing and furnishings which were offered at low prices failed to attract very much attention, and from present indications the month of February will be as poor as January was. Very little improvement is looked for until the middle or end of March.

Three New Readers of the Tradesman.

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

Howland-Doyle, Inc., Lansing.

Dan R. Brooks, Ypsilanti.

Electric Motor Repair Co., Battle Creek.

Every man is said to have his pet ambition. Whether it be true or not, I can say for one that I have no other so great as that of being truly esteemed by my fellow men by rendering myself worthy of their esteem.—Abraham Lincoln.

MUTUAL FIRE INSURANCE

The Collection of Accounts After a Fire.

With few exceptions the most valuable single assets in any business are stocks of goods and outstanding accounts. Both are capital. Each is kept account of and controlled by records, stocks by inventories and various books of account and charge accounts by ledgers and journals supported by original charges. These records are essential to good management. After the fire they are the main sources of securing money when funds are vitally needed.

Let us in this article discuss the collection of accounts. Accounts receivable records have three main values:

1. They prove what debtors owe.
2. They help prove what was on hand at the time of the fire by showing sales since the last inventory.
3. They show the credit history of customers.

Every business and profession—regardless of size—has records of these kinds, in some form or another, excepting the relatively few concerns who do a strictly cash business. Even they must have records showing cash receipts to provide accurate knowledge of their financial condition and to prove loss and collect insurance after fire.

Analysis of the records used in keeping account of charge purchases invariably gives a new standard of record values. Most business men feel that accounts receivable ledgers are vital, that journals are second in importance and that the records of original entry are of little value. In many businesses the records of original entry are seldom kept for any length of time and when retained are rarely afforded adequate protection against fire. Ledgers and journals are generally housed in safes or vaults while the original data from which journals and ledgers are compiled are kept in box files, on hooks, in desks, or in sales slip registers or steel files which afford practically no fire protection.

Business men who allow this practice lose sight of the fact that without the records of original entry—invoices, sales slips, charge slips, original signed orders and the "blotter," or day book—that the journals and, in turn, the ledgers could not be compiled.

When ledgers and journals burn and records of original entry are saved, new ledgers and new journals can be made.

When records of original entry burn and ledgers and journals are saved, as is frequently the case, there is no way to itemize and prove what the customer owes.

When debtors cannot be provided with a detailed statement experience has proven and common sense indicates that even partial payment will rarely be secured. A few accounts will be paid promptly; a small percentage will be paid as the customer deems desirable. In the remaining cases partial settlement of some accounts can be forced but only at tremendous expense, at great delay and total loss of good will.

The methods of original entry, the number and make up of journals and

the exact form of accounts receivable ledgers vary widely but the fundamentals are universal.

Accounts receivable entries are made from original signed orders, copies of original invoices, charge sales slips, cash register memos, the day book or blotter, or whatever other system is used to give the facts about charge sales.

Records of original entry are generally the only source from which an itemized statement can be prepared. They are the detailed original facts that carry weight in court. Journals and ledgers are digests and summaries copied from originals. Journals are used to simplify debits and credits to the ledger. Ledgers contain segregated and classified items which are valuable for analysis and control.

Most people are honest, but few keep account of goods bought on credit. They expect the merchant, the doctor, the mail order house, or whomever they buy from to keep the records. If the creditor loses his records he not only loses knowledge of who his debtors are, but he cannot prove what or when they bought.

Referring to their fire, an official of a large department store in New England, speaking before a trade convention, said that even though all their accounts receivable records were saved, rumors circulated after the fire that they had been burned. Even though their records were saved they were unable to get their collections on a normal basis for more than one year after their fire.

National wholesale and retail associations say that merchants are lucky if they can collect more than 30 per cent. of their charge accounts when records are destroyed. The experience of a well-known safe manufacturer, gained in studying thousands of fires, indicates that a business seldom collects one-half of its outstanding accounts when original accounts receivable charges are lost. The following quotations from representative firms are typical:

"I had approximately \$2,500 in charge accounts in a so-called fire proof credit file. These records were totally destroyed. After four months of constant effort I only collected \$500."

"I had about \$5,000 on my books and up to the present time, I have not collected a single cent and never expect to, for they will not pay without a statement of their account and I cannot give this to them." (Fire occurred three years previous to the writing of this letter.)

"Out of \$3,200 in accounts we collected but \$385."

"Aside from the loss of my residence and household effects, the burning of all my outstanding accounts is of serious moment to me. Any physician will appreciate the seriousness of such a loss."

In a newspaper advertisement, a firm thus advertised: "My books being destroyed, I trust to the honesty of my customers to see to it that bills are sent in because I am badly in need of funds."

Two years later this firm reported that they had collected only two ac-

counts, because their customers wanted itemized bills.

A large wholesaler whose records were saved, said: "During the twenty-four hours we were searching for the safe in the ruins of our building, our collections fell off alarmingly. This apparently developed because the report was circulated that we had lost our records in the fire, and our experience would indicate that your loss estimate (50 per cent.) was correct. We are now in a position to proceed with our accounts receivable collection."

In larger businesses there are other records, besides original charge data, which are necessary to facilitate collections. They include outgoing bills of lading, delivery tickets, drayage

tickets, drivers receipts, returned goods records, receiving reports, credit memos, etc. It is not only necessary to prove purchase, but it is important that deliveries, exchanges or returns be proved, otherwise a complete itemized bill cannot be submitted.

Every form of charge, delivery, credit and exchange record has been devised to guide and control business. If they were not needed they would not be used. Their very existence proves their value before the fire. After the fire, always the most critical period in the life of any business, they are vital.

Many people take no care of their money until they come nearly to the end of it, and others do just the same with their time.—Goethe.

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



Fire Prevention Pays

Through the cooperation of policyholders in exercising care in the prevention of fires, Federal losses have been kept at a minimum. This important factor has helped the Federal companies return 45 million dollars in direct cash savings to policyholders since organization.

Every Fire Is Partly Yours!

A fire is a great show, but always bear in mind you are helping to pay the loss. If you own property, it comes in your fire insurance premiums. If you rent, it is figured in the amount you pay. The Federal Mutuals insure only the better type of property, which results in fewer losses. Policies are written at Board Rates, which are based on the experience of all companies. Through its selection of property insured, the Federal policyholder benefits from a lower loss ratio, which results in his receiving a substantial annual saving. Profits earned are returned to those insured.

FEDERAL HARDWARE & IMPLEMENT MUTUALS

Retail Hardware Mutual Fire Ins. Co.

Minneapolis, Minnesota

Hardware Dealers Mutual Fire Ins. Co.

Stevens Point, Wisconsin

Minnesota Implement Mutual Fire Ins. Co.

Owatonna, Minnesota

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

Stomach ulcers, gastritis, acidosis, and indigestion, alleged cures—C. W. Reynolds, trading as Reynolds Chemical Co., Mound, Minn., vendor of "Mak-Ova-Stomach Tablets" an alleged treatment for the relief of stomach agony, pain, vomiting, stomach ulcers, severe chronic gastritis, acidosis, and indigestion, alleges he has discontinued all advertising matter and agrees that should advertising be resumed, it will contain no representations to the effect that the tablets are a competent treatment for either stomach ulcers, indigestion, stomach pains, dyspepsia, chronic gastritis, acidosis, constipation, flatulency, or heartburn, regardless of what condition gives rise to the ailments; that the tablets constitute a competent remedy for rheumatism, stomach agony or gout; that they always relieve of pain, vomiting, and other discomforts immediately; that thousands of sufferers report amazing recovery; that the formula is the result of years of experimentation by a specialist, costing many thousands of dollars to perfect; that the tablets remove the cause of indigestion and banish the cause of 90 per cent. of human ills; or that 90 per cent. or any like proportion of human ills, regardless of cause, develop into a condition of hyperacidity in the stomach or urine.

W. S. Wear, trading as Wear Mirror Works, Excelsior Springs, vendor of a process for silvering mirrors alleged to be a process for making "Genuine French Plate Mirrors", to be easy to learn, protected by patents, and the means of a profitable business career, agrees to discontinue claiming ownership or use of any patented process for the making of French Plate mirrors and to discontinue representing that the Wear process, or any other process, can make a French Plate mirror out of any glass other than imported French Plate Glass, when such are not the facts; and to discontinue representing that the course of instruction tells how French Plate mirrors are to be made, unless and until the course is revised to contain such information.

Ramstead, Inc., Milwaukee, vendor of an alleged treatment for stomach ulcers, indigestion, constipation, and acidosis, agrees to discontinue representing that the product is a treatment for acidosis, this condition, as a rule, being met with only in very serious cases of diabetes and Bright's disease, when a treatment for ordinary stomach ailments would not be competent.

Knox Co., Kansas City, Mo., vendor of "Cystex", an alleged cure for bladder trouble, backache, burning or itching sensation, leg or groin pains, and muscular aches, agrees to discontinue representing that all of these ailments are caused by bladder trouble; to discontinue representing that "Cystex" is a competent treatment for the ailments listed unless a statement to the effect that it is competent only when the ailment is due to bladder trouble, is displayed on the medicine in reasonably legible type; to discontinue represent-

nig that a treatment is offered free, unless and until the product is sent other than on a money-back agreement, with the full payment required in advance.

The publisher of a Southern daily newspaper waives the right to be made a party respondent in a proceeding against an advertiser who is vendor of a certain medical prescription, and agree to abide by any stipulation effected with or order to cease and desist directed against such advertiser.

Theo. White, trading as Theo White Co. and Palace de Flores, Los Angeles, vendor of a perfume alleged to be irresistible, agrees to discontinue representing that such is irresistible and can captivate the soul or that it will enable the user to be exclusively attractive and to attract and win the love of any person desired, when such are not the facts.

The publisher of a magazine of wide circulation, waves the right to be made a party respondent in proceedings against nine advertisers who are vendors of various commodities including reducing paste, hair dye, and an alleged cure for kidney trouble, and agree to abide by any stipulations effected with or orders to cease and desist directed against such advertisers.

A manufacturer of an appliance for the treatment of hernia, agrees to discontinue advertising in the name of a person purporting to have been cured of a bad rupture, but disclaiming any monetary interest in the sale of the appliance.

Annette Lanzette, Inc., Chicago, vendor of a synthetic pumice stone designated "Lanzette Device", agrees to discontinue representing that the device removes hair permanently, and to discontinue the use of the word "rid" or any other word implying a definite termination of the condition, when the device has no such capacity.

Peoples Drug Stores, Washington, D. C., vendor of "Pile-Foe", an alleged cure for piles, agrees to discontinue representing that the preparation will stop the pain instantly regardless of the length of time a person has suffered, and that piles can be relieved or healed in five days, or in any other definite time.

George Starr White, Los Angeles, vendor of "Valens Bio-Dynamo Prostatic Normalizer", an appliance designed for use in the treatment of the prostate gland, agrees to discontinue advertising the device in newspapers and magazines or by direct mail.

J. T. Keller, trading as Keller Capsule Co., Kansas City, Mo., vendor of "Keller's Capsules", agrees to discontinue representing the preparation is a competent treatment for lumbago, rheumatism, neuritis, neuralgia, and allied afflictions, without a qualifying statement limiting its efficacy to those cases arising from excessive uric acid; and to discontinue representing that the preparation produces a "very prompt" decrease in uric acid formation, when such is not the fact, and that it has any definite anti-inflammatory powers beyond those of an antipyretic to reduce fever.

Technical Chemical Co., Dallas, engaged in the sale of a fluid designated "Ester" and "Ester Compound", advertises that the addition of the product to gasoline used as a motor fuel, correct defects, increases its anti-knock properties, causes the motor to function on less revolutions per minute in traffic and to accelerate quicker, minimizes carbon, decreases the heat in the explosion chamber, etc.

Orlando, The City Beautiful.

Orlando, Feb. 10—We are spending our sixth winter in Orlando, the central city of Florida. We came here first at the solicitation of friends, continued to come because of the friendly spirit which makes one feel at home, and because from here we can motor to any important city in the state in a few hours over superior highways, which connect with the main arteries of travel to all points in the state. The city is one hundred feet above the sea level, about midway between the Atlantic and Gulf of Mexico. The climate is dryer than on the coast and we seldom see a day that the sun doesn't shine.

Orlando has a resident population of 30,000 with all that a cultured citizenship requires in the way of churches, lodges, schools, music, theaters, sports and recreation. All these advantages are well patronized. The many churches are crowded to standing room at every session; the theaters, baseball fields, etc., likewise.

In addition to the resident population the city has winter visitors numbered in the thousands, as this is the logical headquarters of visitors wishing to see and visit all of Florida. Set in the midst of the orange belt, backed by highly productive agricultural land, surrounded by cities of individuality, Orlando impresses itself upon its visitors as Florida as they hoped to find it.

The city is the center of an agricultural region which annually sends to market from fourteen to fifteen millions of farm and grove products. This is based on full car shipments from the state—taken from Government reports, and does not take into account the quantities sold locally and moved out by truck.

Fresh vegetables are so cheap that a vegetarian can live at a minimum of expense. The celery growers finding that their returns from car shipments did not cover cost of growing are now plowing under each third row in the hopes of boosting the price on the remainder. String beans and spinach are retailing at three cents per pound, cabbage one cent per pound and other vegetables at like prices, so we wonder how the growers survive, but the crops keep rolling in regardless of price.

The retail trade has increased from six millions ten years ago to seventeen millions last year. The school attendance is in excess of 6,000 students.

Orlando is a busy hustling city. Parking on the streets is at a premium and, judging from appearances, would say that Florida would be one of the foremost states to snap out of these depressing times.

We have at Sunshine Park bowling, roque, horseshoe pitching, shuffle board, etc. We have as winter residents the champions at shuffle board and horseshoe pitching for the United States. The shuffle board club alone has over 600 members, so you can judge that business at Sunshine amusement park shows no sign of the prevailing hard times.

Orange county, of which Orlando is the county seat and largest inland city of the state, has over 500 miles of paved roads, is headquarters of many of the fruit marketing agencies, has hundreds of clean water lakes, five beautiful 18 hole golf courses, home of Central Florida Exposition, second largest fair in the state, year around production, six weekly papers, also dailies, public libraries, ships a carload of fruit and vegetables every forty-seven minutes of the day and night. It is farther South than California, Arizona or New Orleans, has an A1 aeroplane field with a daily air mail and Government air exhibitions with fifty or more planes at least once a year.

A good place to spend the winter—visitors always welcome—come and see me.

L. A. Smith.

Picture Frames Are Re-ordered.

Re-orders on picture frames furnish gift wares manufacturers with a substantial volume of business this week. The frames are being featured widely as graduation gifts and in earlier promotions sold so well that stores have made additional purchases which in many cases were larger than the initial orders. Frames to retail in the \$1 to \$2 ranges and better grade products to sell from \$3.50 up to \$10 are in active demand. Producers said that the exceptional business in frames this year, estimated at 10 to 15 per cent. above last Winter's volume, is due to exceptional values offered this season.

A new electric sharpener for double-edge razor blades has a motor which starts when lid is closed, stops when blade is sharp. It is not yet on the general market.

Both a new shuffle and a new deal are offered by an electric bridge table now on the market. Just slip the cards into a drawer and they're automatically rearranged and dealt.

PUTNAM'S
NORTHLAND CHERRIES
FOR
WASHINGTON'S BIRTHDAY FEB. 22
Packed in attractive 10 lb. Work Baskets and 14 lb. Toy Hamper Baskets.
MADE BY
PUTNAM FACTORY
Grand Rapids, Michigan

AUTOMOBILE SALES GAIN.

Favorable developments in the market are scarce, but the rise in automobile sales disclosed by recent registration figures balances out a number of less cheerful reports. The decline in business failures last month, the first for any January since 1930, was also gratefully received. Against this good news might be set further delay in Congress, a drop in unfilled orders by the leading steel producer which placed the backlog at a new low level, and a further rise in money in circulation, which the Federal Reserve attempted to offset by more substantial open market purchases.

The weekly business index has drawn within a point of the depression low of last August. Car-loadings and the cotton cloth series were higher, but losses took place in the others. Automobile output was reduced through labor troubles. Sales figures in this line have grown much brighter and the largest producer reported the first gain last month since July, 1931.

Commodity price movements of the week were mixed. The Annalist weekly index moved up a point to 81.3, the gain coming chiefly from a rise in farm products. Dun's list, however, showed a larger excess of declines, with food-stuffs quite weak. The hide and leather list was also sprinkled with losses.

The surprising decline in failures last month was made up of a drop of 15.6 per cent. in number and 18 per cent. in liabilities. The cut in the latter was due principally to the lower figures in the trading division.

While attention was called last week to the first gain in two years in bank clearings, the significance of this report was rather discounted by the fact that first of the month payments were included this year and comparison made with an ordinary week twelve months ago.

DRY GOODS CONDITIONS.

Weather extremes had their effect upon retail trade last week. From a rather quiet business on new Spring lines while high temperatures prevailed, there was a flurry of buying on Winter goods when the mercury went down. The net result did not change the figures much from what they have been running. Sustained demand on seasonal merchandise has been lacking and sales have shown a marked tendency to include a variety of merchandise, often of a novelty character.

Department store sales were reported upon by the Federal Reserve Board during the week and indicated that the loss under the same month last year was 24 per cent. for the country as a whole. The declines ranged from 18 per cent. for the Dallas and Richmond districts to 27 per cent. for the Boston and San Francisco areas. The drop in the New York district was 25 per cent.

This loss was somewhat higher than was estimated at the beginning of the year, when a decline of about 20 per cent. was anticipated for the first quarter. Trade of the stores for the present month had been running behind the January showing and there is one less business day this year.

Reports from twenty-one chain organizations, including the two mail-order systems, disclose a drop of 12½ per cent. last month, which was larger than any monthly decline shown before.

In the wholesale markets last week the largest number of buyers were on hand since last September. They were interested in early Spring lines but toward the end of the week were seeking goods to meet sudden demands due to cold and stormy weather.

HAS FALLEN DOWN.

Failure of organized business groups to do much in the way of furnishing legislative and other steps out of which the country might moderate or solve its economic difficulties has been commented upon in many quarters. While individual trades and industries here and there have sponsored helpful plans, it is plain that association effort as a whole has fallen down quite badly in the emergency.

It is not necessary to hunt very long for the reasons. On a National scale group action has been rendered almost impossible by factional differences. Certain interests are dominant in these National organizations and only too often they are busy only with their own private ends. Business as a whole cannot give them real confidence.

In the main, however, the American association movement has been built too exclusively on the plan of attacking this or that. It has done little in the way of offering constructive proposals, which, after all would be the best method of offense if it could be learned.

But for education along this line there would have to be many changes in personnel. The number of association leaders who have a real grasp of economics and finance is admittedly small. Most of them are organization men, trained chiefly in getting and holding membership. On their behalf it may be pointed out that they are often prevented from dealing with important issues because members may take offense. The answer to this is the endowed association.

FINANCE HEARINGS.

Conceived as a means of checking action on unsound legislative proposals for dealing with the depression, the Senate Finance Committee hearings starting this week should not only accomplish this purpose, but also should lead to a clearer understanding of present difficulties out of which constructive measures should come.

Pessimists may say that we have been plagued with similar studies and discussions from which little has been gained, but they neglect two or three important circumstances of the present attempt to discover proper relief steps. There is, for instance, a marked attitude now to face realities. Again, those who will be heard at Washington represent a real cross-section of the Nation's thought. And it may be added further that the hearings are to be held in Washington and at a time when legislators there are ready for a number of reasons to listen sympathetically.

There is little doubt but that the matter of Government economy will

hold first place in the discussions, with special emphasis given to balancing of the National budget in a sane fashion. This brings in the question of taxation, and it is to be hoped that, once it is appreciated how important consuming power figures in our present problems, there may be less support for further burdening mass markets with a sales tax.

DEFY THE MACHINE MENACE.

It is perhaps Charlie Metz, pretzel executive of St. Louis, who has given the final answer to the technologists and the technocrats who are conjuring up such fearful visions of our mechanistic future. For he has flatly declared from the wealth of his experience that pretzels must be made by hand. "They'll never be able to make a machine bend 'em the way they should be," he recently told interviewers seeking light on this important question. "It takes a human being—an artist—to get the feel of the dough and twist a pretzel right." Soon we shall have beer and with beer we shall need more pretzels. Here is one bright spot in the dark future. Perhaps one man in a modern bakery can turn out we are not quite sure how many million loaves of bread a day; another in a shoe factory manufacture so many pairs of permanently durable shoes that in a week or two there will be enough to keep the country shod for a century, and a third push the buttons and pull the levers in a plant supplying some other necessity of life. But if our pretzels must be made by hand, all is not lost. We can keep going, cut down unemployment and maintain our economic stability, as did the Scilly Islanders who took in one another's washing, by making pretzels for one another.

SPINACH.

Dr. Garry C. Myers, of Western Reserve University, seems to approve the method of indirect approach for getting children to do what their elders think good for them. He remarks that if a father wants his boy to eat spinach he should eat it himself and thus set the example. Whether this would work or not would depend in part on the boy's views about his father's health and strength. It is known that Popeye, whom the boys regard as a hero, has led many of them to eat spinach because he eats it. One boy said the other day that he went home and ate a big dish of spinach for dinner and then went out "and licked a boy that I couldn't lick before." Then he explained, "Spinach is good for you. It make you strong." The example of Popeye had more influence on this little fellow than all the urging of his family.

FEDERAL TAX ON GASOLINE.

Protests against continuance of the Federal gasoline tax are proving ineffective, like the protests against its adoption for the present fiscal year. There has been plenty of assurances that Congress would not resort to a gasoline tax, as such action was considered unjust to the already heavily

taxed motorists and to the states which have discovered and developed this source of revenue. But Congress ignored these sound arguments in adopting the one-cent tax and the House has ignored current complaints in voting to extend it. The Senate is now speeding this extension toward enactment.

It is recognized that the Federal Government, under existing conditions, could not easily find a substitute which would produce \$130,000,000, the amount which this one-cent tax is expected to provide in the next fiscal year. If there were any certainty that the Federal Government would withdraw from this field after June 30, 1934, there would be less opposition to its extension to that date. But there is a growing, and perhaps not unreasonable, fear that this extension will be merely a step toward a permanent Federal gasoline tax, in competition with every state and also, in some instances, with local governments.

SALESMAN'S RHETORIC.

How strictly are a salesman's phrases to be judged? This question came up in a Texas case in which the buyer of a used automobile accused the seller of fraudulent representation. It was answered—for that case, at least—by Associate Justice Smith of the Texas Court of Civil Appeals, who made this interesting pronouncement: "Common experience and observation cause one to marvel at the moderation of the selling agent in making his trade talk to appellant. For an automobile selling agent to describe his offering merely as a 'dandy,' a 'bear cat,' a 'good little car,' a 'good automobile,' or even a 'sweet job,' is nothing. Those are relative terms, they mean anything the orator or the listener wants, and neither may be penalized if the one exaggerates or the other is disappointed." Still, there is a limit, even to relativity. In salesmanship, as in the presentation of news, the prime virtue is accuracy.

CUBA.

Cuba is forcing itself upon our National attention. We are reluctant to notice it. We have troubles of our own. But, just as was the case in the years before the War of Intervention of 1898, the press is bringing to our people the story of Cuban outrages. There is no doubt that President Gerardo Machado, after the manner of Spanish-American Presidents, has turned from "strong man" into dictator and thence into tyrant. Unbiased American newspaper correspondents are making that transition clear. And now the papers tell us Mario G. Menocal Jr., son of the former President of Cuba, has landed on the island to start forthright revolution. We see little to choose between a Machado and a Menocal. But it looks to us as if one more clean-up of the Cuban mess will be one of the first and most awkward operations of the Roosevelt Administration.

Energy will do anything that can be done in this world; and no circumstances, no opportunities, will make a man without it.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

Forty-eight years ago Michigan had eighty-eight cheese factories and sixteen factory creameries. I had started the Tradesman in 1883 and very naturally visited many of the factory dairies in the state in search of information and with a view to determining how I could be helpful, if possible, in assisting to build up the industry by creating more uniformity in quality and style of package used and more profit by the introduction of more modern practices and improved machinery. As the factory men had no means of communicating with each other except by the interchange of personal calls, I soon concluded that a state organization, to include both factory branches and private dairymen as well, would do more to bring about the needed conditions than any other method. I issued a call to all private and factory dairies in January, 1885, to meet and discuss the situation and, if deemed advisable, to act on my suggestion regarding the creation of an organization if those who accepted my invitation happened to be in accord with me. The meeting was held Feb. 25, 1885. Thirty-three men practical in the business met at the first meeting in the forenoon and attended three sessions that day and two on the next day. Papers were read on butter and cheese making and private dairying. A representative of the latter branch of the industry, the late Samuel L. Fuller, of Grand Rapids, presided over all the sessions and directed the work of organization in a masterly manner. All branches of the dairy business as then conducted were thoroughly discussed in a most friendly manner. There was much difference of opinion as to processes which should be used and the markets which should be cultivated. Cheese producers located in Eastern Michigan, who sent their products to England through the medium of Canadian buyers, insisted that we should confine our output to modern Cheddar cheese instead of the moist, porous cheese which most of our cheese makers were then—and still are—making. The organization which thus came into existence has since held forty-nine conventions. It will be fifty years old when it meets for the fifty-first time in 1935.

Much to my surprise I was elected secretary of the Association and functioned as secretary at seven annual conventions—Kalamazoo, Adrian, Allegan, Flint, Jackson, Lansing and St. Johns. At the last named place I was succeeded by Samuel J. Wilson, of Flint, who made a most efficient officer and continued in office about twenty years. I think he served the organization until he died. Because of his connection with the commercial side of the dairy industry, he was well fitted for the exacting duties of secretary and much of the success of the organization is attributed to his energy and aggressiveness.

As time went on the factory creamery branch of the industry made giant strides. Some of our creameries now

produce butter which takes a high rank in the Eastern markets, but, taken as a whole, Michigan butter does not rate as high in quality and uniformity as the products of Wisconsin, Minnesota and Iowa, which states have expended thousands where Michigan has expended hundreds of dollars in creating ideal conditions, starting with the grade of cows used, their care, the care of milk, its transportation, education of the butter makers and the rigid inspection given every branch of the industry by the state. The recent action of our new governor in discharging all but one of the experienced inspectors and supplanting them with inexperienced men will probably give the butter business of Michigan a bad blow.

For many years the creamery end of the industry flourished more than the cheese, but it was ultimately eclipsed by the ice cream industry, which now takes first rank. Because of this condition the original name of the organization, the Michigan Dairymen's Association, was changed to the Michigan Allied Dairy Association, made up of several separate units as follows:

Michigan Association of creamery owners and managers.

Michigan Association of ice cream manufacturers.

Michigan Milk Producers Association.

Michigan State Farm Bureau.

Michigan Dairy Inspectors Association.

Michigan Dairy Boosters (machinery and supply men)

Michigan Market Milk Dealers Association.

Michigan Milk Bottle Exchange Managers.

The cheese manufacturers have shown so little interest in the organization of late years that they have been lost in the shuffle. This should not have been permitted, in my opinion. The decline in the industry is due largely to the fact that many factories in Eastern Michigan have been discontinued because the patrons can obtain more for their milk by selling it to Detroit milk distributors and ice cream makers than by disposing of it to cheese makers. The general organization is now one of the largest and most important in Michigan. It makes me very proud to think that all this wonderful development is the result of the urgent call for organization I sent out to the dairymen of this state forty-eight years ago and that the traditions which have clung to the history of the organization are to the effect that I did a good job in inducing the dairymen to work together for the common good; also that I served them well and faithfully during the seven years I acted as their secretary. I am very happy to be called the "founder" and "grandfather" of the organization and undertake to bear my honors with becoming modesty.

Only two of those who joined the original organization in Grand Rapids are still living—E. A. Haven, of Bloomingdale, and myself. The first official banquet given the organization was on Feb. 23, 1905. It was held at the Cody Hotel, Grand Rapids, and

was paid for by the exhibitors. Five years later, when the convention was held here on its twenty-fifth birthday, I gave the organization a complimentary banquet at the Eagle Hotel.

The impetus given the creamery butter business by the organization of the Association brought into the state a flood of promoters employed by the Davis & Rankin Manufacturing Co. and others seeking to swindle the public by the creation of scheme creameries. The plan was to get the people in a town and the farmers living near by unduly excited by holding public meetings in behalf of the establishment of a creamery, whether the locality was adapted to the undertaking or not. In one place they put in a creamery before there were 100 cows within fifty miles of the town. They raised about \$5,000 in each case, subscribing to \$1,000 stock themselves and furnishing not to exceed \$2,000 in the shape of building and machinery. I camped on their trail day and night for years and probably curtailed their operations to the extent of \$250,000. They threatened to sue me for damages, but I knew I was on the right track and openly defied them. I stayed by them and their nefarious methods until they went into bankruptcy.

I had only one serious difference with any member of the dairy association. That one was with Colon C. Lillie, of Coopersville, who was then president of the organization. At a meeting held at Jackson about twenty years ago he recommended in his annual address that the creamery men secure more overrun—which meant they should inject more water into their butter, so as to make more money for the creamery at the expense of quality. As the Government prescribed how much moisture butter could legally contain, I saw at once that advice would soon find themselves in trouble and denounced the plan in the strongest terms I could find words to express my contempt of the plan. I was supported in this position by the late Prof. Clinton D. Smith, who was then on the staff of the State Agricultural college. I frankly predicted if Mr. Lillie did not refrain from acting on his own advice he would find himself "in bad" with the Government within a month. He sneered at my prediction, but inside of three weeks he was called upon to hand over between \$10,000 and \$20,000 to Uncle Sam for shipping butter from his Coopersville Creamery Co. into Philadelphia which was several points too wet to meet the Government standard. He undertook to avoid payment by exerting political influence through the assistance of Fred M. Warner, who was then governor of Michigan, but did not succeed. This expenditure resulted in the failure of the creamery and caused him to lose his job as State Dairy and Food Commissioner. He long maintained the belief that I was responsible for his being fined by the Government, but has since learned that I had nothing whatever to do with it.

Having held last week the most successful meeting the organization has

ever experienced, despite the prevalence of the worst blizzard Grand Rapids has seen for many years, it was hoped by the local people who worked very hard to make the event the great success it proved to be that the organization would decide to meet in this city again next year, but the sentiment of the exhibitors—who practically finance the annual gatherings—appears to be that it would be well to go to some city in the Eastern part of the state next year and return to Grand Rapids on the fiftieth year of existence in 1935. The matter will be decided at a meeting of the directors in March.

This Government owing 20 billion dollars at this time is in a far worse condition than at the end of the war when it owed 27 billion dollars. At that time we had the markets of the world, the earning power of the United States was the greatest of all nations of all times, the people of the United States in every walk of life were enjoying a prosperity and earning power such as no people ever enjoyed before. It is entirely different now. The income of the Nation is low and the people are poor. As a result they cannot pay taxes. The combined public debt, Federal, state and local, is now in excess of what it was at the end of the war. In the light of these facts, it is clear that when the people ask the Government to bear their burdens they are asking a government to meet a financial responsibility which it cannot pay with current revenue and which cannot with safety be passed on into the National debt. Therefore, the people when heaping their burdens upon government are only destroying their own Government which is yet the most valuable asset they have and the most valuable heritage they can leave to their children.

This is a Republic. All of these people making these demands constitute the majority. They can obtain their will and cast their burdens upon their Government, but in doing so they cannot free themselves from these burdens. The burdens still exist. They have only been temporarily shifted from themselves individually to themselves collectively, because they collectively must bear the burden of the Government.

Congress is political. It is beyond the reasonable hope of man to expect a Congress ever to cast as serious an eye upon the present and future stability of Government as it will upon the future election. There is no way to save this Government unless the people quit making unreasonable demands upon the Government. In time of war, a Government needs men who are not afraid to die for their country. At this time, this Government is in equal need of citizens who are brave enough to go broke without taking their Government down with them. It also has an equal need for men in high place such as Congress, State Legislatures, White House, the executive mansions of the forty-eight states, in the court houses of all of the counties and parishes, and the city halls of all the cities, who are politically brave enough to suffer

(Continued on page 23)

FINANCIAL

Argument Based Upon Mistaken Hypothesis.

At a dinner recently given at the Waldorf Astorial several of the so-called leaders for inflation presented their side of this question. As was to be expected, they differed considerably on the form which inflation should take but were unanimous in the opinion that the present course of permitting normal readjustments to take place can result only in disaster. Their presentation of the case deserves consideration only because the position of the speakers may enable them to have some influence on legislation.

The underlying train of thought running through the discussion was that the prosperity of a country is directly dependent upon the volume of currency and credit outstanding. With this as a premise they were able to assign the cause of the depression as a contraction of currency and credit and to conclude that prosperity can be restored by increasing the volume of bank loans and money in circulation. This line of reasoning, it will be recognized, is the accepted philosophy of the inflationary school, regardless of the particular method of inflation sponsored.

The facts of the case are that the prosperity of a country has no necessary relation to the absolute volume of either currency or credit outstanding. Both the amount of bank loans and the amount of money in circulation are derivatives of two basic economic factors. The first of these is the price level. If the price level is high more money and credit is needed and vice versa.

The second factor is the volume of business activity. This is determined not by whether there is a great or small supply of money and credit but by the workable equilibrium between the various parts of the economic system. With a workable equilibrium and reasonable perfection in bank clearings the volume of business can fluctuate within wide limits without a corresponding change in the volume of credit and currency because of a more rapid turnover of purchasing power.

All of this facts are well recognized by everyone who in economic reasoning has advanced beyond the point of swinging from trees by his tail. The primary trouble with inflationists is that they see a rough harmony between the volume of business activity and the volume of credit outstanding and conclude that the latter is the cause of the former. If they simply would take the pains to study time sequences they quickly would find that their entire premise falls to the ground.

In the last three and one-half years the lag between the contraction of credit and the reduction of business activity has been especially marked in this country. Further, both the United States Government and the Federal Reserve Bank have been pumping credit into the economic system at an unparalleled peace-time rate. Finally, we have more currency outstanding to-day than we had in 1929. In view of these facts it is difficult to see why

the inflationists do not realize the absurdity of their arguments.

Ralph West Robey.

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Should Be Burial Ground For Foolish Ideas.

Greatest of the contributions possible from the announced Senate hearings for hastening prosperity would be to serve as a graveyard for economic panaceas. We have been badly in need of such a burial place for foolish ideas for over three years. If Senator Pat Harrison will provide it through his scheme he will be performing a real service to the country.

If he is to do this it will be necessary, of course, to open the hearings to a much wider group than that first published, for this is heavily weighted with business leaders who have not lost their perspective and, accordingly, are not proponents of trick schemes for getting us out of the depression. Further, several of these have shown themselves willing to express their views without any mincing of words. They are the ones who will be most serviceable.

Others on the list do not appear to be blessed with the ability even to think in a logical manner. They are the ones who can be sold on one thing after another or get a fixation on some economic phenomena and conclude that a solution of this will settle all the ills of the world. These are the ones, too, who will furnish the verbosity of the hearings and the ones who will desire to testify in public.

If the opportunity is offered, this latter group can be expanded almost indefinitely. The plans for solving the depression which have been proposed must number in the thousands. Certainly there are so many that it would require months for all of these economic saviors to be heard. This, however, is not necessary, for if a place is provided where their plans can be filed, they can be kept quiet long enough to give the new Administration an opportunity to start functioning.

All of this does not mean that none of these panaceas has anything to offer. The trouble with them as a class is that they are too simple. Their author gets obsessed with the importance of some single feature and is unable to relate it to the general economic system and to see that his plan alone would complicate rather than aid recovery.

This obsession is so great that the proponents of all the schemes insist upon being heard. Some machinery is desirable, therefore, for meeting this demand. Senator Harrison's committee would be ideal in this particular.

Ralph West Robey.

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Analyzing Industrial Securities.

The cost of doing business may be called the Operating Ratio and considered a test of corporate developments. The Operating Ratio increases as wages advance and general expenses increase. If the investor finds an increase in the cost of operation in proportion to sales, it is an unfavorable sign as the Operating Ratio is being increased on items such as labor, power and selling expense. Since items of cost or expense are given in few re-

ports and unless it can be proved that maintenance and depreciation charges have been neglected, a decreasing Operating Ratio must be regarded as resulting from an actual increasingly profitable operation.

The amount left from gross sales, after deducting all operating expenses such as manufacturing costs, administrative and selling costs, is called Gross Income. Special profits or losses should be separate due to normal operations and should be shown on the balance sheet as "Other Income." The usual source of "Other Income" is from dividends and interest on securities owned. Other sources are interest or bank balances and rentals of real estate. This income, added to the income from operations, or as it is called—"Operating Profit"—gives the total income of a corporation. From this, the investor should deduct taxes, rents, royalties, etc. The result is

called Total Income, Prior to Interest Charges. It is from this figure that the investor will obtain the information that will assist him in judging the value of the company's securities.

Jay H. Petter.

A good way to break a bad habit is to drop it.

Men are known by the way they walk, talk and balk.

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Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Jan. 23—On this day final meeting of creditors in the matter of David I. Abrahams, Bankrupt No. 4793, was held. Trustee present; bankrupt represented by Rosenberg & Painter, attorneys. Trustee's final report and account approved and allowed. Bills of attorneys for trustee, petitioning creditors and bankrupt approved and allowed subject to deduction for lack of funds. Made order for payment of administration expenses as far as funds on hand would permit; no dividend for creditors. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to district court in due course.

In the matter of Edward Ludwig, Bankrupt No. 50858. The sale of assets has been called for Feb. 9 at the premises formerly occupied by the bankrupt at 700 Bridge street, N. W., Grand Rapids, the assets for sale consists of wall paper, paints, stock, shop equipment, office and store equipment, and automobile, all appraised at \$1,468.44. All interested in such sale should be present at the date and time above stated.

In the matter of Samuel Gluck, Bankrupt No. 5091, adjourned hearing on composition was held Jan. 26. Bankrupt present in person and represented by Morton H. Steinberg, attorney. Creditors represented by Harold H. Smedley, attorney, and G. R. Credit Men's Association. Claims proved and allowed. Offer of composition of 10 per cent. in cash was considered and a majority of creditors in number and amount voted for the acceptance of the offer by the filing of their written acceptances. Referee's certificate to such effect will be forwarded to U. S. District Court, for further proceedings on confirmation of composition offer. Hearing adjourned without date.

Feb. 2. We have to-day received the schedules, reference and adjudication in the matter of Emil William Tessman, Bankrupt No. 5131. The bankrupt is a resident of LeRoy township, Osceola county, and his occupation is that of a farmer. The schedule shows assets of \$551 of which \$250 is claimed as exempt, with liabilities of \$4,292.60. The first meeting will be called and note of same will be made herein.

Feb. 3. We have to-day received the schedules, reference and adjudication in the matter of Vance F. Barber, individually and as the surviving copartner in the copartnership of Barber Motor Sales and BaBrber Bros., of Vermontville, Bankrupt No. 5132. The bankrupt is a resident of Vermontville, and his occupation is that of a merchant. The schedule shows assets of \$24,001.74 of which \$2,350 is claimed as exempt, with liabilities of \$32,146.90. The first meeting will be called and note of same made herein. The list of creditors of said bankrupt is as follows:

E. L. Appleman, Nashville	\$ 14.62
Barber State Bank, Vermontville	2,327.00
E. D. Barber, Vermontville	4,880.33
Beach Mfg. Co., Charlotte	34.64
Bradley Knitting Co., Delavan, Wis.	93.69
Neil Broomfield, Detroit	14.53
Brown & Sehlert Co., Grand Rapids	74.51
Buffalo Shirt Co., Buffalo	13.91
Butterick Pub. Co., New York	51.39
Carson Pirie Scott & Co., Chicago	461.89
Chicago Uniform & Cap Co., Chi.	21.77
City National Bank & Trust Co., Battle Creek	2,105.00
Columbia Mills, Inc., New York	25.24
Coo-ers, Wells & Co., St. Joseph	49.95
Davenport Hosiery Mills, Inc., Chattanooga, Tenn.	23.79
M. C. & C. E. Dickey, Vermontville	17.40
Andrew Eitel, Vermontville	16.00
Della Eitel, Vermontville	62.00
Endicott Johnson Corp., Endicott, N. Y.	119.01
Firestone Tire & Rubber Co., Detroit	113.10
Foster Stevens & Co., Grand Rapids	9.66
General Distributing Corp., Lansing	30.36
Gibson Co., Indianapolis	44.00
B. F. Goodrich Rub. Co., Akron, O.	12.82
G. R. Calendar Co., G. R.	21.36
G. R. Welding Supply Co., Grand R.	13.17
Hill Piston Service Co., Battle Cr.	9.91
International Shoe Co., St. Louis	294.44
Geo. P. Ide Co., Troy, N. Y.	3.81
E. D. Kimball & Co., Chicago	151.34
C. H. Lamb, Vermontville	3.84
Lansing Tent & Awning Co., Lansing	15.34
Dewey Briggs, Vermontville	397.91
Arthur E. Crook, Vermontville	600.00
Thos. Dancer, Vermontville	2,000.00
Fred Fisher, Nashville	135.97
Blanche L. Follette, Grand Rapids	652.76
John Gaut, Vermontville	696.65
C. C. Giddings, Paw Paw	3,429.12
L. J. Hitt, Vermontville	184.70
Leo R. Hitt, Nashville	1,155.00
H. M. Mason, Vermontville	500.00
O. M. McLaughlin Est., G. R.	1,527.50
Nashville State Bank, Nashville	105.00
P. H. Pugh, Vermontville	953.41
J. M. Scott, Nashville	86.44
Universal Credit Co., Detroit	51.00
A. R. Wagner, Marshall	25.00
C. E. Wells, Charlotte	566.70
Ralph Wetherbee, Nashville	933.33

Lynn C. Lorbeck, Nashville	21.93
Marshall Field & Co., Chicago	199.70
McGurrah & Co., Chicago	22.75
Mishawaka Rubber & Woolen Mfg. Co., Mishawaka, Ind.	246.75
Michigan Brass & Elec. Co., Lansing	33.66
E. J. Munch, Charlotte	22.10
Munsingwear Corp., Minneapolis	53.14
Nashville Co-operative Elevator Association, Nashville	8.50
Nashville State Bank, Nashville	5,890.06
Nunn, Bush & Wedon Shoe Co., Milwaukee	11.70
Paul Automotive Parts Co., Lansing	21.73
Pet Garment Co., Bryan, Ohio	18.76
Pittsburgh Plate Glass Co., G. R.	34.00
Portis Hat Co., Chicago	52.50
Howard Russell, Charlotte	16.16
Symons Bros. & Co., Saginaw	30.00
Simons Hardware Co., Toledo	167.89
Sherwood Hall Co., Grand Rapids	43.18
W. J. Sherrard, Vermontville	9.25
Tele. Directory Adv. Co., Detroit	12.00
Tisch Auto Supply Co., Grand Rapids	52.14
Van Wert Overall Mfg. Co., Van Wert, Ohio	80.59
White Star Refining Co., Grand R.	40.00
Winter & Kauffman, Detroit	44.95
Wilson Lumber & Coal Vermontville	\$2.16

Feb. 1. On this day adjourned first meeting of creditors in the matter of Frederick F. Boersma, Bankrupt No. 5089, was held. Bankrupt present in person and represented by Christian A. Broek, attorney. Trustee present in person. Certain creditors present and represented by Lou L. Landman, attorney. Bankrupt sworn and examined before reporter. Claims proved and allowed. Meeting adjourned without date.

Feb. 4. We have to-day received the schedules, reference and adjudication in the matter of George F. Cornell, Bankrupt No. 5136. The bankrupt is a resident of Grand Rapids, and his occupation is that of a merchant. The schedule shows assets of \$300 of which the full amount is claimed as exempt, with liabilities of \$14,490.14. 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.

Feb. 4. We have to-day received the schedules, reference and adjudication in the matter of Walter L. Cornell, Bankrupt No. 5135. The bankrupt is a resident of Grand Rapids, and his occupation is that of a merchant. The schedule shows assets of \$205 of which the full amount is claimed as exempt, with liabilities of \$24,991.32. 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.

Feb. 3. We have to-day received the schedules, reference and adjudication in the matter of Hugh Marshall Clarkson, Bankrupt No. 5133. The bankrupt is a resident of Kalamazoo, and his occupation is that of a meat cutter. The schedule shows assets of \$460 of which the full amount is claimed as exempt, with liabilities of \$1,782.61. The court has written for funds and the first meeting of creditors will be called and note of same made herein.

In the matter of Lewis H. Diamond, Bankrupt No. 4731, final meeting of creditors was held Dec. 19. Trustee present and represented by Frank L. Hammond, attorney. Bankrupt represented by Charles H. Kavanagh, attorney. Certain creditors present in person and represented by Stuart B. White, attorney. Trustee's final report and account as amended approved and allowed. Claims proved and allowed. Bills of attorneys considered, approved and allowed. Equities in real estate, balance bills, notes and accounts receivable and shares of stocks sold at auction. Order made for payment of administration expenses, preferred claims and a first and final dividend to creditors of 36.4 per cent. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned in due course.

Feb. 7. We have to-day received the schedules, reference and adjudication in the matter of Arden Finch, Bankrupt No. 5138. The bankrupt is a resident of Englishville, and his occupation is that of a laborer. The schedule shows assets of \$278 of which \$250 is claimed as exempt, with liabilities of \$1,535.76. 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.

In the matter of Herman Stern, individually and doing business as Stern Co., Bankrupt No. 4945. The final meeting of creditors has been called for Feb. 23. The trustee's final report will be approved at such meeting. There probably will be a dividend for creditors.

Feb. 7. We have to-day received the schedules, reference and adjudication in the matter of Preston Johnson, Bankrupt No. 5137. The bankrupt is a resident of Niles, and his occupation is that of a laborer. The schedule shows assets of \$110 with liabilities of \$1,494.59. The first meeting of creditors will be called and note of same made herein.

In the matter of John A. Van Der Kolk, Bankrupt No. 4935. The final meeting of creditors has been called for Feb. 23. The trustee's final report will be ap-

proved at such meeting. There will be no dividend for general creditors.

In the matter of Warren A. Graves, Bankrupt No. 4943. The final meeting of creditors has been called for Feb. 23. The trustee's final report will be approved at such meeting. There will be a final dividend for creditors.

In the matter of Doty-Runnels Co., a corporation, Bankrupt No. 4912, final meeting of creditors was held Jan. 23. Trustee present in person and represented by Jackson, Fitzgerald & Dalm, attorneys. Trustee's final report and account approved and allowed. Claims proved and allowed. Bills of attorneys approved and allowed, subject to deduction for lack of funds. Balance bills, notes, and accounts receivable sold. Order made for payment of administration expenses and first and final dividend of 20 per cent. on preferred labor claims. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to U. S. District Court in due course.

Feb. 7. We have to-day received the reference and adjudication in the matter of So. Tobias, Bankrupt No. 5139. The bankrupt is a resident of Dowagiac, and his occupation is that of a merchant. The schedules will be filed within a few days and list of assets and liabilities made herein.

Feb. 8. We have to-day received the schedules, reference and adjudication in the matter of Johnson Candy Co., a copartnership composed of Elmer E. Johnson and Einar H. Johnson, Bankrupt No.

5141. The bankrupt concern is located at Grand Rapids. The schedules show assets of \$8,331.90 with liabilities of \$6,194.91. The first meeting of creditors will be called and note of same made herein. The list of creditors is as follows:

City of Grand Rapids	\$ 96.46
Germaine Thompson, G. R.	180.00
Peter A. Johnson, Grand Rapids	120.00
William Joyce, Cannonsburg	150.00
Angelus Campfire Co., Chicago	32.00
J. Arzukowicz, Grand Rapids	100.00
American Safety Razor Corp., Brooklyn, N. Y.	62.50
Apex Chocolate Co., Cambridge, Mass.	20.48
Atlas Novelty Co., St. Louis, Mo.	14.70
Bayuk Cigars, Inc., Grand Rapids	20.80
C. A. Briggs Co., Boston	10.00
Benjamin's, Grand Rapids	2.50
Blumenthal Bros., Philadelphia, Pa.	14.38
Battle Creek Extract Co., Bat. Cr.	31.50
Bay State Chocolate Co., Cambridge, Mass.	128.19
Badger Candy Co., Milwaukee	125.92
Baker Auto Parts, Grand Rapids	4.60
Clark Bros. Chewing Gum Co., Pittsburgh	50.00
Cracker Jack Co., Chicago	92.00
George Close Co., Cambridge, Mass.	76.60
Candy Brands, Inc., Brooklyn, N.Y.	143.65

(Continued on page 14)



UNDER THE TOWER CLOCK ON CAMPAU SQUARE

Analysis of any security furnished upon request.

J. H. Petter & Co.

Investment Bankers

343 Michigan Trust Building

Phone 4417

BUSINESS INSURANCE

The best insurance for your business is a connection with a strong bank which is ready with its support in emergency, and its co-operation in the hour of opportunity.

The GRAND RAPIDS SAVINGS BANK, is such a bank, STRONG enough to protect you, LARGE enough to serve you, SMALL enough to know you.

We invite your account, Business or Personal.

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.

Folly vs. Wisdom in Credit Administration.

A story comes out of Baltimore which has run the rounds of the trade press. It relates to a grocer problem which is alleged to be hard to beat—the problem of how long the ordinary grocer can carry his delinquent credit customers; yet how hard it is for him to cut loose such as have traded with him for years. "They are up against it," the reporting grocer is quoted as saying, "we can't see them starve."

Another news story, also from Baltimore, tells of a plan among associated grocers of that city under which the needy poor will receive \$20,000 worth of foods contributed by grocers during the next ten months. This is effected by the contribution of \$2 worth of foods per month by each of 1,000 associated members.

That first story evinces the unwisdom which results from loose thinking and confusion of business with charity. The second story deserves full commendation as sound, equitable and good business.

That first item must remind all of us of how grocers everywhere took up and disseminated a bit of foolish, maudlin sentiment written by B. C. Forbes, entitled "An Unsung Hero." I got in bad—good and plenty bad—with several bunches of grocers by emphatically arraigning that item and showing up the utter unsoundness of the Forbes argument. But that never has bothered me much. I always have been fearful of popularity because it so often follows on mushy sentiment and unsound business.

Now grocers who said I was all wet—maybe also hard-hearted—are taking note of a protest which hits them where they live, as related in a late issue of San Francisco Retail Grocers Advocate. I outline thus:

A woman complained to the Advocate that she had traded at Blank's grocery for fifteen years, had always paid promptly, never bought elsewhere, had been often told by the grocer how he appreciated her way of trading and that he considered her one of his best customers. Then on the previous Saturday, the last day of the month, Blank had called saying he wanted to see the lady on a personal matter, and with apologies asked if he could have payment now for the current month's account—not even due until next day. He explained that wholesalers were pressing him, but he was unable to meet their demands because of long overdue delinquencies on the part of slow-pay customers.

This woman felt Blank's demand was an imposition—did not like to be inconvenienced and annoyed on account of those who did not meet their obligations as she did hers. Blank was in real danger of losing this fine cus-

tomers because of his own exceedingly bad business habits in his maladministration of his credits.

The Advocate remarks: "There can be no possible justification for a service retailer allowing bills to run up to the point where his entire working capital is tied up. He is neither helping himself nor his trade. He is simply involving himself in difficulties for which no one will thank him. The people who are using him to get merchandise when they can't pay for it will only be contemptuous and scornful because the grocer was 'easy' and the good customers will feel that they have not been treated fairly when their business is allowed to carry the dead beats."

That comment is essentially what mine was, so far as it goes, on the Forbes blurb; but I went further to show that the consequences of faulty credit administration are apt to go far beyond contempt and scorn on the part of delinquent customers. If such were the only consequences, we might sustain them and benefit by the lesson thereof.

But the fact is that such practices can easily ruin any business. What it can profit any man to practice unwise philanthropy which results in his own family becoming the objects of charity is something I cannot grasp. On the other hand, proper credit administration is always good business and the best kind of citizenship. Whether we think of one grocer or that entire Baltimore associated body of grocers, the problem outlined above is no problem at all to the man who knows sound practice and cleaves to it.

Sound practice is this: That the credit limits on which a business operates must never be overstepped. If we operate on a 30 day basis, no account should be allowed to run beyond 30 days. No account ever should be permitted to accumulate any balance. Strict observance of those two limitations will save almost any grocer from

danger—assuming, of course, that he exercises due care in opening and supervising his accounts.

Now, what to say when any customer gets "up against it?" Simply this: "Well, we sure are sorry, Mr. Hankins, and inasmuch as you are unable to pay us now, we shall not press you. We cannot, of course, let you have any more goods, because, as you know, hundreds are in the same fix, and we cannot buy merchandise except with money. When you are able to pay, whether in whole or part, let us know."

Experience shows that such procedure conserves good will more per-

fectly, more certainly, than any wishy-washy-easy-going methods, regardless of what feelings of mistaken sympathy may prompt other courses. And we hereby likewise conserve our business, which surely is something. But it is true, just the same, that most grocers do not reason things out this way—which is one important reason why many of them lose their business. It is true—absolutely true—that any man's first duty is to himself. That means his family. His first obligation is to those dependent on him. And it is a poor excuse for failures to safeguard that first obligation to say that

(Continued on page 23)

Your Customers Ask For
"VANILLA"
Give them
Jennings' Pure
Jennings Flavoring Extract Co.
GRAND RAPIDS, MICHIGAN

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

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

RED STAR YEAST

Grown From Grain

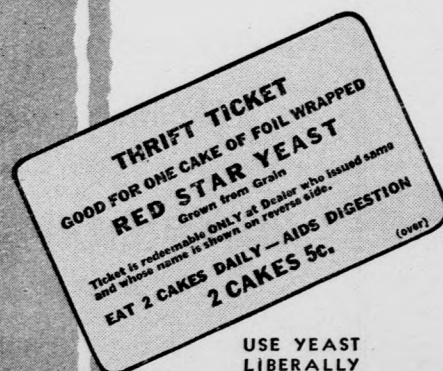
Increases Your Sales and Profits



Price 20c a DOZEN, DELIVERED
Selling at 2 Cakes 5c you realize
50% PROFIT on Cost

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

RED STAR YEAST and PRODUCTS CO.
Main Office, MILWAUKEE, WISCONSIN
Strictly Independent—Since 1882



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.

Detroit Association Now Has a Manager.

The Detroit Retail Meat Merchants' Association elected 1933 officers as follows: Emil Schwartz, president; John Socha, R. J. Stahl, Karl Sietz, Herman Pitchner, vice-presidents.

Secretary, E. J. LaRose; financial secretary, Claude Smith; Treasurer, Pluo Goedecke; master at arms, Mike Nantilkowski; custodian, Anthony Bonk; inside guard, Wm. Schweitzer; outside guard, Hugo Kahnt.

Board of Directors—Ben Koslowski, Henry Provo, Lorenz Rein, Walter Dilloway, Sydney Black, John Socha. Trustees—Richard Krause, Karl Sietz, Paul Arnold.

Emil Schwartz has been elected president of the association for his third consecutive term, first member of the association so honored since it was founded in 1911. The association office was recently moved from 1945 Adelaide street to the Amaranth Temple building at McDougall at Gratiot.

M. J. Hager, formerly sales manager of a local refrigerator manufacturer, has been appointed association manager.

Home Butchering.

"Meat routes in small towns and cities seem to be about as popular and as numerous to-day as milk routes," says the National Live Stock Producer. "Farmers are slaughtering at home and peddling sausage, and fresh meat of all kinds, from door to door in an effort to get a larger share of the consumer's dollar."

"Almost daily country boys invade the loop district of the city of Chicago and sell fresh meats direct to office workers. Although their price for pork sausage is more than twice what sausage can be bought for in some meat markets, it is more than twice as good."

"No accurate statistics are available on the total volume of meat moving direct from farm slaughter to town and city consumers at this time, yet it is known to be a considerable volume in the aggregate. Some habits are being fixed that may continue after live stock prices return to living levels and distribution profits are curtailed."

Rattlesnake Is Now Just Another Meat.

Diamond back rattlesnakes are now on the market. They are prepared at a cannery in Florida and are about the most expensive meat one can buy. They bring \$4.50 per pound.

Rattlesnake meat was served at the annual banquet of the National Canners' Association in Chicago recently, which recalls to mind a dinner to some newspaper men several years ago by a celebrated naturalist, Lewis Lindsay Dyche, to prove his contention that any meat was good if you knew how to cook it. The newspaper men ate the food and said it was good. Then Dyche revealed to them that they had

eaten German carp, rattlesnake, toads and a polecat.

A Business Man's Philosophy.

Often in family circles you will hear some one, possibly a kindly woman relative, exclaim, "I'm surprised to hear that William is out of the sugar business. And was he doing so nicely!"

It is natural to wonder at change and express surprise at resignation. Natural, at least, for an outsider who doesn't realize that business is a process of change, with a steady current of new ideas being digested, and new formulas coming into clash with some one's pet idea.

Business, as well as people, tries to keep up with the Joneses. Always there is something ahead.

So, day by day, our business houses are outwardly orderly and quiet, but internally are seething with ideas and problems. Every day every employee gains a little ground or loses a little favor. Every day some long established brand is shrinking a little in popularity and some new item is moving ahead.

The duty of the man at the top is to recognize these trends and to change in time.

When you see a company where the founder has been at the top for many years, you know he's a man who has grown with the times, and has adapted himself to each era.

William Feather.

To reach the heart of others, speak and act from your own.

Hold Stores Force Price Cuts.

Charges that retail stores, pursuing a "firm price" policy in selling regular goods, are imposing price cuts on manufacturers, are voiced by producers in the small house wares and novelty goods trades. According to such complaints buyers are asking for prices from 5 to 10 per cent. lower than prevailed on identical goods last year but are not altering the retail prices on the merchandise. Producers feel they are being victimized in order to provide retailers with a higher mark-up on merchandise. Some companies are granting these demands, it was said, because of the desire for orders.

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

The Quick Seller




ORDER a SUPPLY..
VALLEY CITY MILLING CO.
GRAND RAPIDS, MICH.

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.

ERIGIDAIRE
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 9324

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

Listen to this!

Grocers everywhere are selling quantities of Royal Desserts every week. That's because consumers prefer these desserts that are better flavored, fresher and are so quickly prepared.

Cash in on the growing popularity for Royal Desserts by pushing them.

ROYAL DESSERTS

Products of
STANDARD BRANDS INCORPORATED



HARDWARE

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

Suggestions in Regard To the Paint Stock.

The relatively quiet winter months represent a good time to prepare for the spring paint campaign. A first essential is, of course, the proper arrangement of the stock. Most hardware dealers take the view that the paint stock should be given a place by itself, and, more than that, a prominent place.

"I am a firm believer in keeping each department of the store distinct and separate," states one dealer. "The mixing up of goods of all descriptions in all parts of the store is not good business.

"In the first place, the goods do not have the selling force. When each line has a place of its own, your chances of making sales are doubled. If there is one thing a discriminating buyer desires, it is a good assortment to pick from. If the assortment is right in front of him, he is better pleased than if the goods are scattered here and there about the store, on different counters, tables and shelves. One complete display has a cumulative selling force that the scattered goods lack.

"In the second place, it is more economical in every way. When goods of one kind or of a certain line are all together, the salesman can wait on a customer without scurrying here and there about the store to find other articles for inspection. He thus saves time—his own time and the customer's.

"In the third place, the stock can be kept neater and more attractive.

"In the fourth place, it is possible to keep closer track of the stock. When the goods are scattered, the dealer never knows what he has in stock. He may run out of a certain article and never discover the fact until it is called for. When the goods are properly grouped, however, it is less difficult to keep track of the stock in each department."

There are very few hardware dealers who do not give the paint department a place by itself; but occasional some or other of the paint accessories or specialties will be found mixed with the other stock. It is a good rule to assemble all paint and paint accessories in the paint department, and to exclude all other lines. Assembling all the paint lines in one department has an added advantage. It makes an impressive showing, and drives home the idea that here is a store that handles paint in a big way. The buyer feels that he is sure to get good satisfaction where so comprehensive a stock is carried.

Departmentizing the paint stock saves time. The customer can make his selection from the entire stock without stirring from the one spot; and there is nothing to distract his attention from the business in hand. The stock can be kept sorted up, dusted, and arranged in the most effective manner. Hangers and lithographs can be used to brighten the appearance of the paint section.

Keeping track of the paint stock is important. The dealer who would keep his paint stock well sorted up must watch it closely. Where so many different kinds of paint are carried, and such a variety of sizes, it is a common occurrence for certain kinds or sizes to run out. If the stock is scattered all over the store, there is no way of checking imminent shortages. When it is all together, the dealer can keep a close watch on the stock, and promptly fill any deficiencies.

Having a department set aside for paint exclusively helps the sale of accessories and specialties. Thus, when a customer calls, say, for implement paint, he sees about him a display of brushes, stains, floor wax, etc. The salesman having such lines ready to hand finds it easy to call the customer's attention to them. "Do you need a brush?" he asks, and shows samples.

Now, if the implement paint is in one part of the store and the brushes are in a drawer in another part, nine times out of ten the salesman won't bother to mention brushes, and the tenth time the customer will say "No" before the salesman can produce a brush.

The wide-awake hardware dealer will not merely departmentize his paint stock, but will plan to get the fullest possible value out of the department. First, in the matter of interior display—study, before the season starts, the most effective arrangement of the stock and the skillful use of hangers, color cards and other incidental advertising material to help out the interior display.

Then, plan to keep the stock up throughout the season. The departmentizing of the paint stock makes this easy; but it will not do the actual work for you.

One of the biggest factors in the spring paint campaign is the intelligently compiled prospect list. The average wide-awake paint dealer has a prospect list carried over from the previous season. This should be revised. Eliminate the people who have actually bought paint. Don't throw away the names and addresses of these people; put them in a "forward" file of your card index for attention a few years hence. For, in a few years, they will begin to think of repainting; and if your paint gave them good service, they will be pretty sure to re-order from you when the time comes.

To what is left of your last season's list add the names of new prospects. These can be secured in various ways. Newspaper advertising brings people to the store. Your salespeople can jot down the addresses of people who enquire about paint. Keep a lookout for buildings that obviously need painting; get the names and addresses of the owners; and have your salespeople do likewise. Then keep a lookout for new buildings, and for property changes and renovating. The great essential is to be constantly alert and to make note of all names and addresses.

Then map out your mailing list campaign. Much of the material will be furnished and some of it actually mailed by the manufacturers. But you should see that the name of your

store is on every booklet or other item mailed to your prospect list; and you should send out some material of your own to supplement the manufacturers' campaign and to identify your store with it.

Then outline your newspaper advertising and window displays—much of this work can be done beforehand. After which, put your whole energies into the task of selling, and see that your salespeople do likewise.

Victor Lauriston.

Proceedings of the Grand Rapids Bankruptcy Court.

(Continued from page 11)

Chocolate Products Co., Chicago	20.25
Curtiss Candy Co., Chicago	240.55
Crystal Pure Candy Co., Chicago	163.63
Close & Co., Grand Rapids	142.10
Central Cone Co., Chicago	39.20
Martin Dawson Co., Chicago	30.50
Dante Candy Co., Chicago	25.00
Diana Mfg. Co., Green Bay, Wis.	16.43
Euclid Candy Co., Cleveland	89.86
Elite Mfg. Co., Milwaukee	12.88
Fund Candy Co., Chicago	25.20
Floriana Candy Co., Philadelphia	57.60
Frank H. Fleer Corp., Philadelphia	22.00
Golden & Boter Transfer Co., G. R.	47.13
Gould's Garage, Lowell	26.80
Grammas Candy Co., Grand Rapids	15.72
General Foods Sales Co., Detroit	44.46
Goelitz Confectionery Co., North Chicago, Ill.	10.00
Goldberg & Moss Candy Co., Cleveland	54.00
James Heddon's Sons, Dowagiac	18.80
Henry's Chocolate Co., East Lansing	29.83
M. J. Holloway & Co., Chicago	38.63
Holland Cigar Co., Grand Rapids	109.51
Hazeltine & Perkins Drug Co., G. R.	39.81
Illinois Baking Co., Chicago	30.00
Jarvis Tire Store, Grand Rapids	53.28
Johnson & Johnson Cartage, Howell	2.61
Peter Johnson, Grand Rapids	1,060.00
Kibbe Bros., Springfield, Mass.	58.90
Klein Choc. Co., Elizabethtown, Pa.	98.09
Koeze Mfg. Co., Grand Rapids	34.18
Karavan Coffee Co., Toledo	44.82
Master Tire Service, Grand Rapids	22.81
Mess & Rinner, Grand Rapids	6.50
A. McLean & Son, Inc., Chicago	63.84
Robert MacKenzie Co., Cleveland	4.00
Michigan Bell Tele. Co., Grand R.	20.17
Maryland Paper Products Co., Baltimore, Maryland	28.20
Mars, Inc., Chicago	383.12
Merchants Service Bureau, G. R.	31.50
Newton Products Co., Cincinnati, O.	9.75
Northwest Cone Co., Chicago	39.00
Ohio Match Sales Co., Wadsworth, Ohio	40.71
Phylen Candy Co., Huntington, Ind.	96.70
Planters Nut & Chocolate Co., Wilkesbarre, Pa.	100.00
Park & Tilford, New York	120.00
Putnam Candy Co., Grand Rapids	28.36
Putnam Candy Co., Grand Rapids	28.36
Preferred Auto Ins. Co., Grand R.	51.00
A. G. Peters, Grand Rapids	6.00
Quimby-Kain Paper Co., Grand R.	56.26
Quality Body Shop, Grand Rapids	52.90
Redel Candy Corp., Milwaukee	5.00
W. J. Romkema Merc. Agency, Grand Rapids	6.50
Sperry Candy Co., Milwaukee	44.11
Seal Crest Candy Co., Milwaukee	87.23
Shotwell Mfg. Co., Chicago	64.46
Sifers Confection Co., Kansas City	33.60
Stocking Ave. Garage, Grand Rapids	21.00
Switzer's Licorice Co., St. Louis, Mo.	18.00
Sweets Co., New York	10.50
R. W. Snyder Co., Battle Creek	16.95
Sweet Maid Candy Co., Chicago	58.48
Treet Safety Razor Corp., Newark, N. J.	62.50
Tisch-Hine Co., Grand Rapids	6.95
Tanglefoot Co., Grand Rapids	12.00
Germaine Thompson, Grand Rapids	180.00
G. Washington Coffee Refining Co., N. J.	40.00
Ware & Lincoln, Inc., Pa.	42.20
Westerfield Candy Mfg. Co., Detroit	16.50
Ferd W. Amend Co., Danville, Ill.	64.06
Walter H. Johnson Candy Co., Chi.	65.00

Feb. 7. On this day first meeting of creditors in the matter of Samuel M. Gerber, doing business as Economy Markets, Bankrupt No. 5094, was held. The bankrupt was present and represented by Joseph S. Folz, attorney. D. M. Britton and Fred G. Stanley, attorneys, present for creditors. Claims proved and allowed. Bankrupt sworn and examined before reporter. M. N. Kennedy, Kalamazoo, trustee; bond \$100. Meeting adjourned without date.

On this same date, first meeting of creditors was held in the matter of Charles Mapes, Bankrupt No. 5104. Bankrupt present and represented by Cornelius Hoffius, attorney. Miss Lela Boyce, attorney, present for creditors. Bankrupt sworn and examined without reporter. Claims filed. Meeting adjourned to Feb. 27.

Feb. 9. On this day adjourned first meeting in the matter of Con DeFree, Bankrupt No. 4709, was held. Bankrupt

present and represented by Norris, McPherson, Harrington & Waer, attorneys. Creditors represented by Charles H. McBride and Diekema, Cross & Ten Cate, attorneys. Bankrupt, previously sworn, was further examined before reporter; transcript ordered. Meeting adjourned without date.

In the matter of the Knee Co., a corporation, Bankrupt No. 4783, final meeting of creditors was held Nov. 2, trustee being present; bankrupt represented by Knappen, Uhl, Bryant & Snow, attorneys. Certain creditors represented by Hilding & Baker, attorneys. Trustee's final report and account approved and allowed. Bills of attorneys approved and allowed. Certain property abandoned as worthless and burdensome; other assets sold at auction. It appearing that certain life insurance remained to be disposed of, final distribution was necessarily delayed to Feb. 1, at which time order was made for the payment of administration expenses, preferred labor claims and preferred taxes as far as funds would permit; there being no dividend for general creditors. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to U. S. District Court in due course.

A Business Man's Philosophy.

There is little or no difference in the rates of two telegraph companies.

But there is plenty of competition, and customers are as partisan as restaurant patrons.

The competition is in service—courtesy, intelligence, speed accuracy.

The fact is that both buyers and sellers think too much of price. Buyers often give sellers too slight credit for the intangible value that is covered by the word "service." Sellers have too slight appreciation of the value that some buyers place on service.

No substantial business was ever built solely on price. Without the slowly acquired reputation for integrity the price bait would be ineffective.

A corporation slips. Reorganization follows. Slowly it moves forward. It gains momentum. Then it goes full speed. What happened? Usually, the new executive improved the service. He fired the sour, irascible employees. He taught the others how to treat people. He gave service to customers.

A business can seldom be restored to health by cutting prices. But ill health will invariably yield to enterprising service.

What is good for a sick business is equally good for a going business. It is strange that this simple remedy is so seldom used by ailing companies except as a last resort.

William Feather.

Fireplace Sets Are Re-ordered.

A volume of re-orders, impressive in the quantity of merchandise called for, surprised manufacturers of andirons and fireplace sets this week. Andirons and fire screens as well as complete sets including tongs, wood baskets and other utensils, are wanted in retail ranges up to \$20. The heavy demand, unusual at this time, is attributed to the success with which retailers were able to promote such merchandise in recent house furnishings sales. Several stores in the New England section have purchased the sets with the idea of holding independent sales. Brass, bronze and wrought iron goods are wanted, with the wrought iron merchandise in best demand.

Moving parts, electric contacts, radio interference are eliminated in a new type of control for sign lighting, etc. It permits time delays of from one-tenth to five seconds.

Advertising expansion looms.

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.

More Plans For the Lansing Convention.

Lansing, Feb. 9—Minutes of the last Directors' meeting were read and approved. The manager made a verbal report of the progress he had been making in securing speakers for our annual convention to be held at Lansing, Hotel Olds, March 21, 22 and 23.

The discussions during the luncheon period and for some time thereafter were devoted to the subject of prospective legislation, mainly the gross income and retail sales tax. It was reported that Gov. Comstock's tax measures had just been introduced in the Legislature. Discussion indicated that, if a retail sales tax measure passed in Michigan, it should cover all forms of sales, including the income of professional men, without reservation of any except such forms of business as are already subject to special taxes.

Mr. Hammond reported that he had arranged with Prof. Herman Wyngarden, of the Michigan State College for an address on the subject of "Depressions and their causes." He stated that Mr. Wyngarden is equipped with some very instructive charts and illustrations. It was agreed that Prof. Wyngarden should be requested to give his address during the afternoon of Wednesday, March 22.

Mr. Hammond also stated that he has made arrangements with Hon. Patrick H. O'Brien, Attorney General, for the main part of the Wednesday evening banquet program. Mr. O'Brien has selected as his topic "Humanity vs. Technocracy." The selection of Mr. O'Brien as the banquet speaker was approved.

Another recommendation by the Manager was Arthur S. Purdy, certified public accountant, of Detroit. Mr. Purdy has consented to prepare an address on the subject, "The Outlook for the Small Store." Mr. Purdy's address will be for the purpose of aiding the smaller stores in simple forms of accounting.

It was agreed that a meeting of the board of directors and members should be called for Tuesday evening, March 21, and that the program for that evening would be round table discussions participated in by the members of the board of directors and others. Invitations for leaders in this discussion were extended to former President Jas. T. Milliken, J. C. Toeller, Vice-President Thos. Pitkethly and others.

Mr. Hammond explained the meetings recently held with officers of the state hardware association with representatives of utility companies on the sale of merchandise by public utilities. It was agreed that Harold Bervig, Secretary of the Michigan Retail Hardware Dealers Association, should be invited to appear on our program to explain the agreements made between the hardware and implement dealers associations and the public utility officials.

The members present referred to the address of O. G. Drake, of the Herpolsheimer Co., at the Traverse City convention. It was agreed that Mr. Drake should be requested to present a continuation of this topic at our Lansing meeting.

Mr. Pratt reported that there is a desire on the part of retailers of the country to have a strong representation in the cabinet of President Roosevelt. He stated that, as President of the Michigan Retail Dry Goods Association, and also as President of a Grand Rapids Merchants Council, he had written to President Roosevelt recommending Jesse Isador Strauss, of

Macy & Company, as the choice of the merchants of the country for Secretary of Commerce. This action of Mr. Pratt's was unanimously endorsed.

Jason E. Hammond,
 Mgr. Mich. Retail Dry Goods Ass'n.

Spring Rug Buying Under Way.

A large number of buyers for retail stores in the East and Middle West visited the floor coverings market last week and placed orders covering requirements up to April 1. The volume of business was the largest enjoyed in any day since the opening and individual orders were said to average larger than those placed at the seasonal event last month. Low and medium price axminsters were in demand although washed rugs in the higher price ranges enjoyed a fair share of the business. The sudden buying activity was attributed to the fact that the inventory lull is over in most retail stores and budget allotments for new stocks have been made available to buyers.

Blouses Shown For Suit Vogue.

Prepared with specific attention to the vogue for suits, a line of blouses featuring twenty models was opened last week by Storyk Brothers. Each model was shown in seven basic shapes and in six different materials. They stress American designs and fabrics and reveal a distinctly feminine trend in the use of frillings, bows, etc. Dimities and organdies were shown in the new confetti shades. In the plain versions dotted Swiss was used with darker backgrounds, with navy predominating. The new collection rounds out the assortment of hand-made blouses opened recently by the firm.

See Big Lace Season Ahead.

One of the best seasons for lace in recent years is in the making, according to leading importers. Cables from the recent Paris openings show lavish use of lace both as trimmings and for entire dresses by the leading couturiers. The designers who left Paris last week were particularly impressed with lace dresses. Chantilly in various colors, particularly pearl beige, pearl blue and pearl gray, is outstanding. The trend toward acetates is reflected in synthetic yarn laces, which are used to fashion complete dresses. Blister lace is also stressed.

Late Call For Winter Apparel.

Retail trade in seasonal merchandise picked up sharply during the last week, store executives report. The drop in temperatures sent many customers into the stores for coats, gloves and heavier apparel and showed greatest interest in new rather than clearance merchandise. The belated demand will clean up Winter stocks fairly well, inasmuch as they were of light proportions. A brisk improvement in the call for home furnishings was also reported, being largely due to the extensive promotions of these goods now under way.

Show Men's Spring Wear Mar. 12.

Offerings of new Spring styles by men's wear stores are expected to start during the week of March 12. For the current month and the first week or so of March, retailers will try to clean out the surplus stocks of sales goods, which appear to be plentiful. The immediate prospect for Spring selling is

not bright, it was agreed, although executives saw one ray of hope in the possibility that inauguration of the new administration may improve the psychology of the public. In their Spring promotions they will try and crystallize confidence in the "new deal."

Low-End Underwear Prices Cut.

While most mills insist that they have not named prices on the low-end line of cotton-ribbed heavy-weight underwear for Fall, buyers in the market quote an entire list as being representative. In general the new list is about 25 cents per dozen below the closing quotations of last season. The 10 pound union suit was reported at \$3.62½ per dozen and the 12 pound

style at \$4. The 14 and 16 pound numbers were reported at \$4.37½ and \$4.75 per dozen respectively. More mills are making the latter two numbers this season than last year.

Ventilation is improved, outside noises are muffled, dirt, drafts, rain and snow are excluded by a new detachable, non-mechanical appliance for double-hung windows.

Trawlers and other small craft at sea can now call or be called on any telephone ashore. Lower-priced equipment, requiring no technically trained operator, makes it possible.

It's a dern poor religion that can't survive a flat tire.

MICHIGAN BELL TELEPHONE CO.



**"SHE IS WORSE, DOCTOR.
 COME AT ONCE"**

In such a crisis . . . which may occur in any family . . . just one telephone call may be worth more to you than the cost of the service for a lifetime.

For, with a telephone, you can summon aid instantly in case of fire, sickness, accident or other emergency.



GRAND RAPIDS PAPER BOX CO.

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

GRAND RAPIDS, MICHIGAN

HOTEL DEPARTMENT

Building New Hotels Not a Lost Art.

Los Angeles, Feb. 11—Here are a couple of good ones I picked up at the Glendale Breakfast Club gathering the other morning: "There was a good laugh in a Los Angeles police court the other day when a witness was asked his occupation. 'I am a trunk finisher,' he stated. 'Be more specific,' snapped the deputy prosecutor. 'Do you mean you make trunks or are you a baggageman?'" Here is the other on high financing: "Henry, the piano man was here to-day to collect the installment and he says if it isn't paid by to-morrow they'll take away the piano." "How much is the installment?" asked the husband. "Eight dollars." "All right, let them take the darned piano; we can get a new one for five dollars down and save three dollars."

It is doubtful if any other big city in the world has a milk supply comparable with Los Angeles. New York, according to an official report, gets its daily supply of milk from "45,000 different sources or approximately 450,000 cows, some of them in Ohio, Pennsylvania and Canada." Some of New York's milk comes from points 450 miles away. Practically all the milk Los Angeles consumes, on the other hand, comes from within a radius of ninety miles, and most of it is produced by dairy specialists. On one huge ranch in Los Angeles county there are 1,400 head of cattle and there are a number of herds of 500 or more. The milk and cream out here are somewhat more costly than in Michigan, but the quality is prime; and while the use of preservatives is prohibited and this rule is observed to the letter, their lasting qualities are wonderful. Easterners, particularly, are finicky about the quality of their milk and any dairyman who did not maintain a high standard would soon lose out. The chief reason for this high standard lies in the fact that the milk producer, through specialization and organization, delivers his own product to his own customers and thereby lessens the possibility of interference by milk inspectors.

One notices in the hotel papers and from other sources that the building of new hotels is, by no means, a lost art, but what has never yet been satisfactorily explained to me is why investors, otherwise supposed to be conservative, are constantly being inveigled into investing money in such enterprises. Within the week a friend of mine approached with the suggestion that in his city, which is practically a suburb of Los Angeles, there was no strictly commercial hotel and he was being importuned to invest some money in such an enterprise. The argument advanced was that traveling salesman were much inconvenienced by being compelled to return to Los Angeles each evening when they should be entertained in a local hotel. Now the simple facts indicate, over an extended period, that the traveling salesman, after his day's work is completed, of his own volition, hies himself away to the spot where he can find the bright lights, and if there were a dozen local hotels as grand as those in the large cities, could not be induced to remain over night in any of them. Even where local merchants have tried to influence them in the premises, the results have been far from successful. But still this propaganda, directed toward building of the class of hotels I am referring to, is carrying on, and the results of these efforts often border on the criminal phase of obtaining money under false pretenses. One of the large bond houses is operating a large number of just such hotels as these, because of defaults of payments of

fixed charges, and there are hundreds of others included in chain operations which are absolutely losing money every day, or, at least, not earning their interest charges, and yet the public seems to respond to the salesman who operates in hotel securities. And when we get into the larger cities the havoc is more noticeable. A friend of mine, practically at the head of one of Los Angeles' larger financial institutions, in a legal capacity suggested an investment in an 800 room institution, now building, which is bound to prove an incumbrance to the real estate which it is occupying, coupled his suggestion with the statement that Los Angeles hotels were more or less prosperous, but became suddenly interested and is on the road to enlightenment, just because I called his attention to a hotel journal which was advertising a score of hotels in its "for sale" columns, all making "seeds" of money, but nevertheless on the market. Then I took him out one evening, during inclement weather, when most people were at home shivering, to get a glimpse of the unilluminated rooms in one of the newer and more popular institutions of the class which is being heralded by promoters as an "instantaneous success." The manager of an Hawaiian steamship line, with whom I am particularly friendly, suggested to me the other day that more hotels were needed in Honolulu because every time a steamship headed in there they found a shortage of hotel accommodations. All of which claim is virtually true, but he didn't realize that "between boats" there was absolutely no need for a larger number than the hotels already established there. The actual hotel operators of the country are familiar with those conditions, but I believe if they would use their influence in educating the public, in an unobtrusive but convincing way that "all which glitters is not gold," something might be done to obviate this menace.

Harry Halfacre, who is active manager of Hotel Pfister, Milwaukee, was recently re-elected as president of the Milwaukee Hotel Association. This young man is a live wire. I knew him when he was in the game at Akron, Ohio, and Memphis, Tennessee, and have also kept up my acquaintance since he went to the Pfister, several years ago, and his record has been one of accomplishment. You will hear more of him in the future.

Shortly before Edward T. Lawless, who has been manager of the Book-Cadillac, departed for New York to become manager of the Commodore, the department heads gave him a banquet and presented him with a bronze plaque suitably inscribed as a testimonial of esteem.

The Park Avenue Hotel, Detroit, one of the original Tuller enterprises, is now presided over by George W. Snyder, formerly with the Book-Cadillac.

Pasquale Iannelli, of Benton Harbor, will conduct Higman Park Inn, on the beach near Benton Harbor, next season.

Plainwell will have another hotel in the near future. Ed. Mair, of Otsego, has leased one of the old hotel properties on Main street and will make necessary alterations and hang out his sign.

The former Hotel Madrid, Detroit, was re-opened for business recently under the name of Hotel Dover. It was known as the Stratford Arms for several years, and later changed to the Madrid by the late Paul Kamper. Paul Shapero, a former Detroit operator, will be in charge of same.

Phil. A. Jordan, the new manager of the Morton Hotel, Grand Rapids, has

a new chef in the person of Gustave Hassler, formerly with the Birmingham Country Club, Detroit. Changes in the cuisine arrangements are contemplated, but no definite announcement has been made concerning them.

Our old-time friend, Reno Hoag, who conducts Hotel Lafayette, Marietta, Ohio, brought home the bacon recently and gave his stockholders regular checks for regular dividends. Which was something for them to ponder over in these times of depression.

A. C. "Pop" Stephens, at the age of 76, passed away at Toledo, last week. Mr. Stephens conducted the Jefferson and St. Clair, Toledo, for several years, after having been associated with various Michigan enterprises, and was one of the prime movers in the building of Hotel Ft. Meigs, Toledo, more recently. For several years he was president of the Ohio and Toledo Hotel Associations.

Just received a letter from Frank Orcutt, Northway Inn, Beulah, which, according to its postmark was mailed Nov. 23, 1931, nearly fifteen months in transit, and started on its trip Westward with a red stamp. This communication, as usual, carries the regular Orcutt "offering" of an invitation to come and spend the (on this occasion "East") summer with him. Frank are these various invitations consecutive or contemporaneous?

Here is a little lesson in, I might say, applied psychology. I picked it up in a five-and-ten department store here while making a trifling purchase, but included in which were a number of small items, "fifteen, fifteen, ten, fifteen, ten, ten, fifteen—ninety cents. Is that all right?" asked the young lady saleswoman, looking up trustfully. It was. With a smile she volunteered this: "I always put it up to the customer, and say 'Is that right' it sort of compliments them. Anyway, it makes them feel you are not putting anything over. And lots of times people buy lots of small items, and the total is bigger than they expect—something bigger than they have money to pay for. In that case they are likely to say they didn't intend to take something or other, and that I wrapped it up by mistake. But when I check the packages and add up and get their approval before ringing the bell, everybody is satisfied. And that is what makes business good." All of which goes to prove all the diplomats are not in the consular service.

Hotel Plankington, Milwaukee, at one time under the Keenan manage-

CODY HOTEL

GRAND RAPIDS

RATES—\$1 up without bath.
\$2.50 up with bath.

CAFETERIA IN CONNECTION

THE REED INN

Excellent Dining Room
Rooms \$1.50 and up
MRS. GEO. SNOW, Mgr.

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.

Hotel and Restaurant
Equipment
H. Leonard & Sons
38-44 Fulton St., W.
GRAND RAPIDS, MICH.

Store, Offices & Restaurant
Equipment
G.R. STORE FIXTURE CO.
7 Ionia Ave., N. W. Phone 86027

MORTON HOTEL

Grand Rapids' Newest Hotel

400 Rooms -:- 400 Baths

RATES

\$2.50 and up per day.

"A MAN IS KNOWN BY THE
COMPANY HE KEEPS"

That is why LEADERS of Business
and Society make their head-
quarters at the

PANTLIND HOTEL

"An entire city block of Hospitality"
GRAND RAPIDS, MICH.
Rooms \$2.25 and up.
Cafeteria -:- Sandwich Shop

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.

ERNEST W. NEIR
MANAGER

ment, is to be remodeled and redecorated at an outlay of \$50,000. At one time the old Plankinton was the pride of Wisconsin. In later years other, more pretentious institutions were built, followed by the rebuilding of the present Plankinton, but it has not been a financial success for a long time. Presumably, however, there will be much greater activity in that direction in the future.

After careful consideration the executive committee of the Wisconsin State Hotel Association has determined not to ask the state authorities to compel so-called wayside inns to take out operator's licenses. It is believed the licensing of such places would give them a ranking with the better class hotels and resorts and thus increase rather than decrease competition.

The St. Clair Inn, at St. Clair, upon the petition of a majority of its stockholders, has been taken over by the Union Guardian Trust Co., of Detroit, which will act as receivers for same. The institution, which is a community affair, is said to be amply solvent and will presumably be able to pay creditors in full, leaving a satisfactory surplus for the stockholders. C. W. Holden, who has managed the Inn ever since it was started, will presumably remain as manager. From my own personal observation I would say that he can do much more with the property than anyone unfamiliar with its affairs. It simply is a question of general business depression which has interfered with its continued success.

The W. K. Kellogg Hotel, Battle Creek, is to have an addition which will incorporate new dining room and kitchen facilities. A one-story addition will be connected directly with the present North wall of the hotel lounge in an areaway formed at the rear of the hotel building by the L shape of the structure, a space which has heretofore been utilized for auto parking purposes. The new dining room will be equipped with every element pertaining to convenience and comfort.

Accompanied by Mrs. Jacque Percy, my competent guide and chauffeur, a visit was paid to Pasadena, last week, and mainly for the purpose of cultivating the acquaintance of Mr. and Mrs. Chas. M. Heald, recently from Michigan. Mr. Heald, it will be remembered was for many years president of the Pere Marquette Railroad, and naturally has a large following of friends and acquaintances in the Wolverine State who will be glad to know that the family is comfortably situated in a wonderful home in Pasadena, and enjoying California environment, including the sunshine, to the uttermost, and also in the best of health as well. Mr. Heald naturally is a regular subscriber to the Tradesman and naturally pleased me much when he stated that he very much enjoyed reading my modest literary offerings. We are bound to be the very best of friends.

Had a long visit with Franklin Pierce, now of Hollywood, but who was for many years a representative of the Standard Oil Company, with headquarters at Grand Rapids. We all knew him there by the sobriquet of "John B. Robafellow." He has a beautiful home and is looked after by his niece, Mrs. Ruth Adrian, who was for some years employed in the executive offices of W. R. Roach & Co., Grand Rapids. Frank, always a leader in the activities of the Michigan Society of Southern California, has been ailing for over a year with an organic trouble, but puts up a bold front and, according to my observation, is improving. I am sure the folks back home will be glad to hear this.

Prof. Wendt, dietitian for the University of Pennsylvania, says that synthetic food, containing all the elements vital to human existence, will eventually take the place of the homlier and more bulky elements. Now, I have felt, for a long time, that in the not far distant future the food tablet would supersede all other forms of nutrition, but have rebelled against its encouragement, because of the fact that a large portion of humanity live to eat and give their palate a chance to function, and not simply consume food for the purpose of keeping body and soul in perihelion. Would we stand for this so-called synthetic existence, I wonder? Could we possibly look forward to this synthetic life with a great deal of relish and enthusiasm. What dishes will chemistry ever provide to compare with chicken a la Maryland or even, if you please, corned beef and cabbage? Can the chemist effectually eliminate beefsteak and onions or the aroma of tomato soup? Shall our breakfasts consist of funny tasting tablets washed down with false-alarm coffee? After having been in the diet class for a long time, I am announcing right here that I will not stand for it. Bring me in plenty of the good old home-cooked griddle cakes, and if I cannot have sausage, why then, an ample helping of bacon, real maple syrup, a plentiful supply of butter and real coffee. With this fortification I am willing to watch the balance of the world go by, or where it pleases.

George W. Dauchy, former manager of Warm Friend Tavern, Holland, has been succeeded by Arthur W. Wrieden, formerly chief clerk in the institution. I have just been perusing a very interesting letter from Mr. Dauchy, through the kindness of the Tradesman editor. Mr. Dauchy left the Tavern, with the very best wishes of its directorate, but in view of the stringency of the times it was thought best to retrench, and a strenuous effort will be made to keep expenses at a minimum until the return of better times. I sincerely hope he will be retained by some institution which will reward him in some way commensurate with his activities.

The latest "flop" in Los Angeles financial affairs, is the suspension of the Runnymede chicken farm, sans assets. I was much interested when this institution was started some five or six years ago, and watched its development for a long time. It was one of those instances where you invested a couple of thousand dollars, and had an assignment of chickens checked off to you. There was supposed to be a plot of ground went with the chicken coop, but nobody, not even the purchasers cared to find out if this was a fact. The chief interest lay in the fact that the company's experts fed and groomed your allotment of 250 chickens, and it was "estimated" your income would be at least \$25 per month. It was, perhaps, a sort of "shell" game, but it seemed to be verified by statistics. On the tract were chicken houses occupied by model chickens with absolutely nothing to do but eat, drink and lay. After they filled their craw they went at once to a chute which led to the nests, where they actually stood in line, like theater ticket buyers, awaiting their turns at the nest. There were no roosters around to do a lot of crowing over another's efforts, hence it was strictly business with the hen on the basis of "an egg a day." But it didn't work out true to form, the chickens were "tinned," and now the investors are whistling in a sort of anvil chorus.

Frank S. Verbeck.

True prosperity is the result of well placed confidence in ourselves and our fellow man.

Condensed Form of Comstock's Taxation Bill.

Section 2 (Introductory Comment). Imposition of Privilege Tax. There is hereby levied and shall be collected annual taxes, payable quarterly from and after June 30, 1933, on the privilege of engaging in certain business activities.

(A) (Retail Sales Tax). Upon every person engaging or continuing within this state in the business of selling any tangible personal property whatsoever there is hereby levied, and shall be collected, a tax equivalent to three per cent. of the gross proceeds of sales of the business; Provided, That in case of sales made at wholesale no tax shall be collected.

The term "sales made at wholesale" shall mean sales made for the purpose of resale, and shall include all sales made to retail merchants licensed under this act.

Any person engaging or continuing in business at both wholesale and retail whose books are not kept so as to show separately to the satisfaction of the commission, the gross proceeds of sales made at wholesale and at retail shall pay the rate of three per cent. on the total proceeds of all sales of such business.

(B) (Manufacturer's Tax). Upon every person engaging or continuing within this state in the business of manufacturing, compounding, or preparing for sale, profit or use, any article or articles, substance or substances, commodity or commodities, a tax, the amount of which shall be equal to the value of the articles manufactured, compounded or prepared for sale, at the time of manufacturing, compounding or preparing, multiplied by the rate of three-tenths of one per cent; Provided, That the payment of such tax may be postponed until the articles manufactured, compounded or prepared are sold or used. The selling price of such article shall be prima facie evidence of their value.

(C) (Mining and Lumbering). Upon every person engaging or continuing within this state in the business of mining and/or producing for sale, profit, or use, any coal, oil, natural gas, limestone, sand, gravel, iron, copper, all other non-ferrous metals and/or other mineral products, or selling and producing timber for sale, profit, or use, a tax of two-tenths of one per cent.

(D) (Public Utility). Upon persons engaging or continuing within this state in the business of operating steam railroads, express, telephone, telegraph and car loaning companies, a tax, equivalent to three per cent. of the gross income of the business.

(E) (Public Service Companies). Upon persons engaging or continuing within this state in the business of operating street railroads, water carriers, pipe lines carrying oil, gas or brine, electric light and power, water power and water supply, artificial gas, motor vehicles operated for hire, trucking concerns, sleeping car, and all other public service companies, a tax, equivalent to three per cent. of the gross income of the business.

(F) (Amusement Companies). Upon every person engaging or continuing within this state in the business of

operating a theater, opera house, moving picture show, vaudeville, amusement park, dance hall, skating rink, race track, circus, carnival, or any other place at which amusements are offered the public, a tax, equivalent to three per cent. of the gross income.

(G) (Professions, etc.). Upon every person engaging or continuing within this state in any business, occupation or profession, not included in the preceding sub-sections, a tax equal to three per cent. of the gross income.

Section 3 provides that the operation of the law shall commence immediately after the 30th of June, 1933, at which time all persons and corporations shall pay a license fee of \$1 continuing through to June 30 of the following year.

Section 4, Exemptions (Covers sales and all forms of income). In computing the amount of tax, there shall be deducted from the gross proceeds of sales or from the gross income of the business, as the case may be, an exemption of four thousand eight hundred dollars of the amount of gross proceeds of sales or gross income.

(Other exemptions). There are between fifteen or twenty different classes of persons and corporations that are allowed exemptions under the provisions of this law, including insurance companies, building and loan associations, labor, agricultural and horticultural societies, school books where the sale price is fixed by state contract, hospitals and sanatoria and certain other lines of business that are exempt by statutes already in existence.

The responsibility of making collections under the provisions of the law rests with the State Tax Commission and the remaining sections deal with methods of collection, penalties, etc.

Jason E. Hammond.

Building Hardware More Active.

Demand for hardware products fell off sharply this week, due largely to weather conditions. Wholesalers who have been promoting the sale of Spring merchandise reported that retailers are still operating with caution. The only fairly active demand enjoyed through the week is on re-orders for Winter goods which are wanted in small quantities to fill immediate needs. Manufacturers of building hardware report a slight recovery from the year-end lull which has been holding volume at a low point for six weeks. Most of the calls for building hardware were for equipment for repair jobs on buildings.

Active Demand For Drugs.

Continuation of the epidemic of flu and grippe throughout the country is keeping drug manufacturers and wholesalers exceedingly busy in filling the demand for home remedies. Patent medicines, aspirin and similar types of drugs have sold freely in the last eight weeks, the activity surpassing any previous period in several years. The emphasis on strictly medicinal goods, however, is believed to have cut into the sales of other lines carried by drug houses, as the money ordinarily spent by consumers on these types has been diverted to the medicines. The total volume of sales of all types, however, has increased.

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.

The Michigan Board of Pharmacy will hold its February examination at the Detroit Institute of Technology beginning Feb. 21.

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.

Increasing Potency of the Private Brand.

The army of private brands has mobilized and is invading the market for drugs and cosmetics in a way which promises to become increasingly devastating for the manufacturers of advertised merchandise. The Government figures prove this fact in reporting a tremendous increase in the sale of this class of merchandise. Commercial publications are increasing the amount of editorial attention which they are giving to the subject. Sales managers and other executives of manufacturers of Nationally advertised brands who are feeling the savageness of this attack are both openly and secretly looking for some method of stemming the rising tide of private brands which, added to the falling volume of sales resulting from the depression, is making the lives of these gentlemen none too rosey.

Manufacturers' complaints of substitution and switching are heard from all parts of the country. Large sums of money are being spent by manufacturers in a determined effort to combat this movement. Advertisers have been devoting a greater portion of their space to warn the public against the "just as good" methods of selling. Some advertising agencies have gone so far in the direction of this sort of copy that they have cast slurs upon the retail druggists, openly calling a large part of them cheats. In street cars and subways there are displayed cards with warnings against substitution. In short, one of the main methods of attack upon the part of manufacturers is a plan of public education. How effective this method will be, only time will tell. The fact remains that the price differential between private brands and advertised merchandise remains sufficiently great strongly to induce the public to consider seriously the statement, "When you buy that product you have to pay for the heavy advertising which they do."

Some leaders among the manufacturers with National reputation are attempting to belittle the Government figures as an indicator of a rising trend toward private brands, arguing as to classification of private and Nationally advertised brands. They appear to forget one important point: if a group of retail distributors should push their own brands with the same methods as those employed by manufacturers of Nationally advertised goods, what would be the difference?

To make a stronger impression upon the public, manufacturers are wont to use the word "substitution" instead of "switching." But the truth is that switching is going on and private brands are increasing in favor with the retailers, and, most important of all, the buying public is accepting the private brands in greater volume despite all the propaganda against this class of merchandise.

While to many manufacturers the condition is tragic, there is also a comic side when it is realized that many of the manufacturers who are fighting switching tooth and nail, and who are calling the retailers "substitutors," are in fact themselves manufacturing private brand merchandise for the retail druggists, and are supplying these retailers with merchandise which has all the benefits of the latest scientific research, tested formulas, packaging attractiveness. Thus the advertised brands and the private brands turned out by these manufacturers have only one slight, but important difference—the selling price.

It would be impossible to quote all the prices given me by various manufacturers for a line of private brand merchandise. To illustrate I present the quotation of one manufacturer:

Shaving Cream (Jumbo size)	\$1.20 Doz.
Talcum for Men	.96 Doz.
Hair Gloss	1.08 Doz.
Shaving Lotion	1.26 Doz.
Dandruff Remedy 12 oz.	\$1 to 2.40 Do.
Dandruff Rem. (12 oz.)	\$1 to 2.40 Doz.
	8.00 Gro.
Magnesia Tooth Paste (25c)	11.00 Gro.
Shaving Cream (heavy lather, large size)	12.00 Gro.
Magnesia Tooth Paste (Jumbo size)	2.40 Doz.
Iron Tonic	1.20 Doz.
Cough Syrup (4 oz.)	\$3.25 to 4.00 Gro.
Aspirin Tablets (12's, metal boxes)	4.00 Gro.

The indicated retail selling prices of the above items are almost sufficient argument for the public to buy them under present day conditions when the family budget is reduced and lower prices are necessities. In addition to this, the necessity that the retailer make a profit on his sales—which are greatly reduced in number—adds to the public urge to cut expenditures in drug store purchases and in the main overcomes the effect of the advertising being done by manufacturers to offset the differences in prices.

So far as trade discussions are concerned, I regard them only as a battle of words with no effective result. War between nations or between various branches of trade is wasteful and not in the best interest of either the trade or the public. It would be far better if all the branches of the trade were harmonious and striving to advance the interest of the trade and the interest of the public which it serves. But the battle of words has gone on for many years, and there is no possibility of its resulting in any constructive action unless both sides see the necessity for action, or unless one of the combatants is forced to the wall.

In an effort to bring about a more harmonious condition which might eventually lead to a removal of a condition which is most distasteful to both the manufacturers and the distributors, I wish to point out some outstanding points that need correction, and also ask some questions which I hope will be answered in the spirit in which they are asked.

1. Retail pharmacists, confronted with competition from all sides, but somehow braving the tremendous casualties and defending themselves in the present chaotic condition, are confronted with the most vicious form of competition by manufacturers who are selling their own products in their own retail outlets, at prices which are in some instances below list. These manufacturers also make special drives and offer combination sales of these products through their own retail outlets but do not offer these same terms and opportunities to other distributive outlets. In my opinion this is unlawful, and some day, I hope it will be fought out and eliminated.

2. Next to the literature of the kaiser's war, the literature on price maintenance and the Capper-Kelly Bill must be the most voluminous. I have no desire to go into the details of this legislation, but would like to ask for the compilation of an honest Who's Who on this legislation. The reason for this request is that I know that many manufacturers who support this bill in their communications with retailers, whose activities at their own meetings are such that they are working directly against any possible chance of passing this bill.

It is a known fact that Charles Wesley Dunn, counsel for the American Pharmaceutical Manufacturers' Association, and the Grocery Manufac-

turers' Association, has offered a substitute bill for the Capper-Kelly Bill. This legislation would amend the Federal Trade Commission Act so as to make it illegal to sell below cost. This proposal is aimed directly at predatory price cutting in the retail trade. I would like to know how many manufacturers are sincerely in favor of Mr. Dunn's proposal rather than in favor of the Capper-Kelly Bill.

3. It is appreciated by all branches of the trade that the variety shops, cosmetic shops, toilet goods departments of five and ten cent stores and of department stores are a distinct menace to the retail druggists. Some manufacturers of various items are especially adapting their business to supply these stores through the creation of special sizes especially for that trade.

In the race for volume, manufacturers engaged in competitive madness and policies which were directly opposed to the interests of their primary outlets—the retail druggists. Manufacturers took to themselves as distributors the general, grocery, five and ten, cigar, cosmetic department, and almost any type of store as distributors of drugs.

Was the development of these additional distributive channels a step in preparation for a defense against the

Send for my price list and learn how I can save you money.

Pure Pac Products and Acme Cotton goods are some of my lines.

JOSEPH P. WENZEL
Ypsilanti, Michigan

SPRING AND SUMMER SPECIALTIES

Marbles, Rubber Balls, Jacks, Bathing Supplies, Paint Brushes, Paints, Oils, Wall Finishes, Varnishes, White Lead, Enamels, Soda Fountains and Supplies, Golf, Tennis and Baseball Supplies, Indoor Balls, Playground Balls, Sponges, Chamois Skins, Cameras, Electric Heaters, Electric Fans, Goggles, Picnic Supplies, Lunch Kits, Vacuum Bottles, Food Jars, Therma Jugs, Insecticides, Seed Disinfectants, Easter Egg Dyes, Easter and Mother's Day Cards, and thousands of other new and staple items. All now on display in our Sample Room. Come in and look them over. Everything priced in plain figures.

Hazeltine & Perkins Drug Co.
Grand Rapids Michigan

revolt bound to come from retail druggists against the unfair policies of the manufacturers, or was it an attempt to halt the march of the business in private brands?

Probably the move did and will continue to stop this march for a certain length of time, but these advantages should be immediately discounted since each one of these distributive channels quickly develops its own private brand items to displace the products of those manufacturers who put them into the business.

S. S. Dworkin.

Items From the Cloverland of Michigan.

Sault Ste. Marie, Feb. 14—There is one thing we cannot brag about this week and that is the weather. We can't boast about being the lowest temperature, as we only got to 20 degrees below, while many other Northern places got below 40. We also had the daily snow storms for the past week and at this writing it is still snowing, but we prefer the snow, which put an end to the slippery ice on the roads, so that there is no more danger of turning over in the ditches. No matter what we have there is always something to be thankful for.

With the opening of navigation we are informed that only one of the three Great Lakes Transit Corporation steamers, Octorora, is scheduled for the Lake Superior run this year, while the Juniata, which was on the Northern run last year, will join its sister ship, the Tiosesta, on the Buffalo-Mackinac Island-Chicago run. The reason for the change is the world's fair at Chicago this year. The Octorora, which will touch here on sixteen trips this summer, will arrive on its first trip June 29 and depart on its last down bound trip Sept. 4. The Octorora will run between Buffalo and Duluth via Detroit, Mackinac Island and Sault Ste. Marie, with stops at Cleveland and Houghton. The schedule calls for eight upbound and down-bound stops here. The ship will dock as usual at Kemps dock. Time of arrival in the Sault will remain the same as in other years. The Octorora will arrive at 6:45 p. m. and depart for Houghton and Duluth at 8:30 p. m. On the downbound trip the steamer will arrive at 5 a. m. and depart for Mackinac Island, Detroit and Buffalo at 6 a. m.

The many friends of Ham Hamilton, the well-known Pickford merchant, will be pleased to know that he has been discharged from the war memorial hospital, after having recovered from his operation. Ham will have to slow up for a short time before getting back on the job again.

How the Florida newspapers must enjoy printing these pictures showing thousands of automobiles stuck in the snow in California.

Dr. T. F. Robinson opened his dental offices in the rooms formerly occupied by the late Dr. W. P. Finlan in the Masonic building, Tuesday. Dr. Robinson is a graduate of the Sault high school and the University of Michigan. For the past year he has been a member of the children's fund of Michigan. He has practiced all over the state and has had special work with children. The new office has been redecorated and several changes have been made in equipment.

Hope S. Frederick, one of our foremost citizens and for many years vice-president and manager of the Northwestern Leather Co., has moved with his family to Wausau, Wis., where they will reside. Mr. Frederick will be greatly missed by a large circle of friends who wish them every success in their new home. The Le Sault Club of which he has been a member for many years, gave him a farewell dinner last week, as well as many other private farewells.

A wise man knows the value of silence when a child begins to cross-examine him.

Otto Watson, for the past ten years in charge of the shoe department of the Pickford Grocery Co., took over the shoe department last week. The new owner will continue in the same location and will be known as the Pickford shoe store. Otto is well known throughout the country and has a host of friends who wish him every success in his new venture.

Earl W. Bellows, who has been associated with Carl Royce in the Superior collection agency, has dissolved partnership and has left for Iron Mountain. Mr. Royce continues as manager of the Superior collection agency.

The ferry Agoming running between the two Saults discontinued operation last Thursday night and will go into drydock where repairs will be made during the winter. Last winter the ferry was laid up only eleven days on account of the mild winter.

Harry Skinner, the well-known merchant at Mc Millan, has just completed the cobblestone gas station alongside his store. This is now one of the best stations on the road and is doing a good winter business.

Doctors give "the will to live" as one of the strongest opponents of death.

Mr. and Mrs. Robert G. Crawford celebrated their golden wedding anniversary at Stalwart last week. They are the parents of Chester Crawford, the well-known merchant at Stalwart. Mrs. Crawford is head of the fair board at Stalwart and a progressive farmer. They are the parents of twelve children and thirty-six grandchildren. Mrs. Crawford was the first teacher at Stalwart. The couple received many gifts and congratulations on this celebration.

Ralph E. Henderson manager of the Colwell & Burns store at St. Ignace since it was taken over by the firm from J. H. Rhoades, has resigned and is succeeded by I. G. Carlberg, who for many years has been connected with the main store of the Colwell & Burns establishment at the Sault. Miss Helen McLeod continues as saleslady in charge of the dry goods department. Mr. Carlberg is well and favorably known at St. Ignace and with many friends.

Although no definite orders have been received here for the 1933 Citizens military training camp, Major M. Crawford, Jr., commander of Fort Brady, is going ahead with plans for as big a camp as last year. Prospects are for a full camp of about 500 boys. All equipment for the camp is on hand and ready to be put in use for the season.

High prices and prosperity go hand-in-hand; low prices and misery, ditto. William G. Tapert.

Buyers Limit Silverware Orders.

With attendance of buyers of silver and other metal hollow ware reported the heaviest of the season so far, the amount of business done in wholesale markets this month shows little change from last year. Buyers who have shopped through the majority of show rooms are not interested in regular goods and are ordering sales merchandise in limited quantities only. According to representatives from Midwestern and Eastern retail establishments, the stores are still skeptical concerning future business and have sent buyers to market merely to inspect lines. Authority to place orders has been restricted to instances where the buyers consider the merchandise of exceptional value.

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

WHOLESALE DRUG PRICE CURRENT

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

Acid	Gum	Hemlock, Pu., lb.	1 155@2 20
Acetic, No. 8, lb. 06 @ 10	Aloes, Barbadoes,	Hemlock Com., lb.	1 00@1 25
Boric, Powd., or	so called, lb. gourds @ 60	Juniper Ber., lb.	3 00@3 20
Xtal, lb. 08 1/2 @ 20	Powd., lb. 35 @ 45	Juniper W'd, lb.	1 500@1 75
Carbolic, Xtal, lb. 36 @ 43	Aloes, Socotrine,	Lav. Flow., lb.	3 50@4 00
Citric, lb. 35 @ 45	lb. 75 @ 75	Lav. Gard., lb.	1 25@1 50
Muriatic, Com'l.,	Powd., lb. 80 @ 80	Lemon, lb.	2 25@2 80
lb. 03 1/2 @ 10	Arabic, first, lb.	Mustard, true, ozs.	@ 1 50
Nitric, lb. 09 @ 15	Arabic, sec., lb.	Mustard, art., ozs.	@ 35
Oxalic, lb. 15 @ 25	Arabic, sorts, lb. 15	Orange, Sw., lb.	4 00@4 25
Sulphuric, lb. 03 1/2 @ 10	Arabic, Gran., lb.	Origanum, art,	
Tartaric, lb. 35 @ 45	Arabic, P'd, lb. 25	lb. 1 00@1 20	
Alcohol	Asafoetida, lb. 50 @ 60	Pennyroyal, lb.	3 25@3 50
Denatured, No. 5,	Asafoetida, Po., lb.	Peppermint, lb.	3 50@3 75
Gal. 48 @ 60	Gualiac, lb.	Rose, dr. 25 @ 50	
Grain, Gal. 4 00@5 00	Gualiac, Powd.,	Rose, Geran., ozs.	50@ 95
Wood, Gal. 50 @ 60	Kino, lb.	Rosemary	
Alum-Potash, USP	Kino, powd., lb.	Flowers, lb.	1 00@1 50
Lump, lb. 05 @ 13	Myrrh, lb.	Sandalwood,	
Powd. or Gra., lb. 05 1/2 @ 13	Myrrh, Pow., lb.	E. I., lb. 8 00@8 60	
Ammonia	Shellac, Orange,	W. I., lb. 4 50@4 75	
Concentrated, lb. 06 @ 18	lb. 15 @ 25	Sassafras,	
4-F, lb. 05 1/2 @ 13	Ground, lb. 15 @ 25	true, lb. 2 00@2 25	
3-F, lb. 05 1/2 @ 13	Shellac, white,	Syn., lb. 75 @ 1 00	
Carbonate, lb. 20 @ 25	(bone dr'd) lb. 30 @ 45	Spearmint, lb.	2 00@2 40
Muriate, Lp., lb. 13 @ 30	Tragacanth,	Tansy, lb. 3 50@4 00	
Muriate, Gra., lb. 08 @ 18	No. 1, bbls. 1 75@2 00	Thyme, Red, lb. 11 15@1 70	
Muriate, Po., lb. 20 @ 30	No. 2, lbs. 1 50@1 75	Thyme, White, lb. 1 25@1 80	
Arsenic	Pow., lb. 1 25@1 50	Wintergreen	
Pound 07 @ 20	Honey	Leaf, true, lb. 5 40@6 00	
Balsams	Pound 25 @ 40	Birch, lb. 2 75@3 20	
Copaiba, lb. 50 @ 1 20	Hops	Syn. 75 @ 1 20	
Fir, Cana., lb. 2 00@2 40	1/4s Loose, Pressed,	Wormseed, lb. 3 50@4 00	
Fir, Oreg., lb. 50 @ 1 00	lb. @ 75	Wormwood, lb. 4 75@5 20	
Peru, lb. 1 70@2 20	Hydrogen Peroxide		
Tolu, lb. 1 50@1 80	Pound, gross 25 00@27 00		
Barks	1/4 Lb., gross 15 00@16 00		
Cassia,	1/4 Lb., gross 10 00@10 50		
Ordinary, lb. 25 @ 30	Indigo		
Ordin., Po., lb. 20 @ 25	Madras, lb. 2 00@2 25		
Salmon, lb. 40 @ 40	Insect Powder		
Salmon, Po., lb. 50 @ 60	Pure, lb. 25 @ 35		
Elm, lb. 35 @ 40	Lead Acetate		
Elm, Powd., lb. 35 @ 40	Xtal, lb. 17 @ 25		
Elm, G'd, lb. 40 @ 45	Powd. & Gran. 25 @ 35		
Sassafras (P'd lb. 45) @ 35	Licorice		
Soap tree, cut, lb. 15 @ 25	Extracts, sticks,		
Soap tree, Po., lb. 25 @ 30	per box 1 50 @ 2 00		
Berries	Lozenges, lb. 40 @ 50		
Cubeb, lb. 75 @ 75	Wafers, (24s) box 1 50 @ 2 00		
Cubeb, Po., lb. 80 @ 80	Leaves		
Juniper, lb. 10 @ 20	Buchu, lb., short @ 50		
Blue Vitriol	Buchu, lb., long @ 60		
Pound 05 @ 15	Buchu, P'd, lb. 60 @ 60		
Borax	Sage, bulk, lb. 25 @ 30		
P'd or Xtal, lb. 06 @ 13	Sage, loose		
Brimstone	pressed, 1/4s, lb. @ 40		
Pound 04 @ 10	Sage, ounces -- @ 85		
Camphor	Sage, P'd & Grd. @ 35		
Pound 50 @ 65	Senna,		
Cantharides	Alexandria, lb. 50 @ 60		
Russian, Powd. -- @ 3 50	Tinnevelia, lb. 20 @ 30		
Chinese, Powd. -- @ 1 25	Powd., lb. 25 @ 35		
Chalk	Uva Ursi, lb. 20 @ 25		
Crayons,	Uva Ursi, P'd, lb. 20 @ 30		
white, dozen @ 3 60	Lime		
dustless, doz. @ 6 00	Chloride, med., dz. @ 85		
French Powder,	Chloride, large, dz. @ 1 45		
Coml., lb. 03 1/2 @ 10	Lycopodium		
Precipitated, lb. 12 @ 15	Pound 35 @ 50		
Prepared, lb. 14 @ 16	Magnesia		
White, lump, lb. 03 @ 10	Carb., 1/2s, lb. @ 30		
Capsicum	Carb., 1/16s, lb. @ 32		
Pods, lb. 60 @ 70	Carb., P'd, lb. 15 @ 25		
Powder, lb. 62 @ 75	Oxide, Hea., lb. @ 75		
Cloves	Oxide, light, lb. @ 75		
Whole, lb. 25 @ 35	Menthol		
Powdered, lb. 30 @ 40	Pound 5 12@5 60		
Cocaine	Mercury		
Ounce 11 43@13 60	Pound 1 25@1 35		
Copperas	Morphine		
Xtal, lb. 03 1/2 @ 10	Ounces @ 10 80		
Powdered, lb. 04 @ 15	1/4s @ 12 96		
Cream Tartar	Mustard		
Pound 25 @ 40	Bulk, Powd.,		
Cuttlebone	select, lb. 45 @ 50		
Pound 40 @ 54	No. 1, lb. 25 @ 35		
Dextrine	Naphthalene		
Yellow Corn, lb. 06 1/2 @ 15	Balls, lb. 06 1/2 @ 15		
White Corn, lb. 07 @ 15	Flake, lb. 05 1/2 @ 15		
Extract	Nutmeg		
Witch Hazel, Yel-	Pound @ 40		
low Lab., gal. 99 @ 1 32	Powdered, lb. -- @ 50		
Licorice, P'd, lb. 50 @ 60	Nux Vomica		
Flower	Pound @ 25		
Arnica, lb. 75 @ 80	Powdered, lb. 15 @ 25		
Chamomile,	Oil Essential		
German, lb. 35 @ 45	Almond,		
Roman, lb. -- @ 90	Bit., true, ozs. @ 35		
Saffron,	Bit., art., ozs. @ 50		
American, lb. 35 @ 40	Sweet, true, lb. 1 00@1 60		
Spanish, ozs. @ 1 25	Sw't, Art., lbs. 1 00@1 25		
Formaldehyde, Bulk	Amber, crude, lb. 75 @ 1 00		
Pound 09 @ 20	Amber, rect., lb. 1 10@1 75		
Fuller's Earth	Anise, lb. 1 00@1 40		
Powder, lb. 05 @ 10	Bay, lb. 4 00@4 25		
Gelatin	Bergamot, lb. 3 50@4 20		
Pound 55 @ 65	Cajeput, lb. 1 50@2 00		
Glue	Caraway S'd, lb. 2 65@3 20		
Brok., Bro., lb. 20 @ 30	Cassia, USP, lb. 1 75@2 40		
Gro'd, Dark, lb. 16 @ 22	Cedar Leaf, lb. 1 50@2 00		
Whi. Flake, lb. 27 1/2 @ 35	Coml., lb. 1 00@1 25		
White G'd., lb. 25 @ 35	Citronella, lb. 75 @ 1 20		
White AXX light,	Cloves, lb. 1 75@2 25		
lb. @ 40	Croton, lbs. 8 00@8 25		
Ribbon 42 1/2 @ 50	Cubeb, lb. 4 25@4 80		
Glycerine	Erigeron, lb. 2 70@3 35		
Pound 14 1/2 @ 35	Eucalyptus, lb. 75 @ 1 20		
	Fennel 2 00@2 60		

GROCERY PRICE CURRENT

The prices quoted in this department are not cut prices. They are regular quotations such as jobbers should receive for standard goods. Because of present day uncertainties, sharp buyers who are in good credit may sometimes be able to induce the jobber to shade some of the quotations, but we prefer to quote regular prices on regular goods, because cut prices obtained by duress or under force of circumstances never accurately represent the actual condition of the market, which is the proper province of this publication.

ADVANCED

DECLINED

Pork
Warehouse Brooms
Libby Meats
Dry Lima Beans

AMMONIA

Parsons, 32 oz.	3 35
Parsons, 10 oz.	2 70
Parsons, 6 oz.	1 80
Little Bo Peep, med.	1 35
Little Bo Peep, lge.	2 25
Quaker, 32 oz.	2 10

APPLE BUTTER

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



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

BLEACHER CLEANSER

Clorox, 16 oz., 24s	3 25
Clorox, 22 oz., 12s	2 25
Lizzie, 16 oz., 12s	2 15

BLUING

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

BEANS and PEAS

Chili Beans, 100 lb. bag	5 00
Dry Lima Beans 100 lb.	6 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
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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, 3/4 oz.	1 10
Kaffe Hag, 6 1/2 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	5 40
Instant Postum, No. 10	4 50
Postum Cereal, No. 0	2 25
Post Toasties, 36s	2 85
Post Toasties, 24s	2 85
Post Bran, PBF 24	2 85
Post Bran PBF 36	2 85

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	5 75
Rose	2 75
Winner, 5 Sewed	3 70
Whisk, No. 3	2 25

BRUSHES

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

Stove

Shaker	1 80
No. 50	2 00
Peerless	2 60

Shoe

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

BUTTER COLOR

Dandelion	2 85
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CANDLES

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

CANNED FRUITS

Hart Brand	
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Apples	
No. 10	4 75

Blackberries	
Pride of Michigan	2 55

Cherries	
Mich. red, No. 10	5 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	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
Clam 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
Sard's, 1/4 Oil, Key	4 25
Sardines, 1/4 Oil, Kless	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.	1 75
Tuna, 1/4s, Van Camps.	1 35
Tuna, 1s, Van Camps.	3 60
Tuna, 1/2s, Chicken Sea.	1 85

CANNED MEAT

Bacon, Med. Beechnut	1 71
Bacon, Lge. Beechnut	2 43
Beef, Lge. Beechnut	3 51
Beef, Med. Beechnut	2 07
Beef, No. 1, Corned	1 95
Beef, No. 1, Roast	1 95
Beef, 2 1/2 oz., Qua., sil.	1 35
Beef, 4 oz., Qua., sil.	2 25
Beefsteak & Onions, s.	2 70
Chili Con Car., 1s	1 05
Deviled Ham, 1/4s	1 50
Deviled Ham, 1/2s	2 35
Potted Beef, 4 oz.	1 10
Potted Meat, 1/4 Libby	45
Potted Meat, 1/2 Libby	75
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	
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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
Hart Cut, No. 2	85
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 30
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
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Succotash

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

Tomatoes

No. 10	5 25
No. 2 1/2	1 90
No. 2	1 40
Pride of Mich., No. 2 1/2	1 35
Pride of Mich., No. 2	1 10

Tomato Juice

Hart, No. 10	4 75
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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
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CHEESE

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

CHEWING GUM

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

CHOCOLATE

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

CLOTHES LINE

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

COFFEE ROASTED

Lee & Cady	
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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

Currants
Packages, 11 oz. ----- 11 1/2

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

Peaches
Evap., Choice ----- 09
Fancy ----- 10 1/2

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

Raisins
Seeded, bulk ----- 6 1/2
Thompson's seedless blk. 6 1/2
Thompson's seedless, 15 oz. ----- 7 1/2
Seeded, 15 oz. ----- 7 1/2

California Prunes
90@100, 25 lb. boxes @05
80@90, 25 lb. boxes @05 1/2
70@80, 25 lb. boxes @06
60@50, 25 lb. boxes @06 1/2
50@40, 25 lb. boxes @07
40@30, 25 lb. boxes @07 1/2
30@20, 25 lb. boxes @08 1/2
20@10, 25 lb. boxes @12
18@24, 25 lb. boxes @14 1/2

Hominy
Pearl, 100 lb. sacks -- 3 50

Bulk Goods
Elbow Macaroni, 20 lb. 4 1/2
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 -- 7 1/2
Minute, 8 oz., 3 doz. 4 05
Dromedary Instant -- 3 50

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

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

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

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

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

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

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

JELLY GLASSES
1/2 Pint Tall, per doz. 38
1/2 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 ----- 15 1/2
Brazil, large ----- 12 1/2
Fancy Mixed ----- 11 1/2
Filberts, Naples ----- 13
Peanuts, Vir. Roasted 6 1/2
Peanuts, Jumbo ----- 7 1/2 c
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. Cellope case 1 80

Shelled
Almonds ----- 39
Peanuts, Spanish ----- 39
125 lb. bags ----- 5 1/2
Filberts ----- 32
Pecans Salted ----- 45
Walnut California ----- 42

MINCE MEAT
None Such, 4 doz. ----- 6 20
Quaker, 3 doz. case ----- 2 65
Yo Ho. Kegs, wet. lb. 16 1/2

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

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

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

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

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

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

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

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

FRESH MEATS

Beef
Top Steers & Heif. ----- 11
Good Steers & Heif. ----- 09
Med. Steers & Heif. ----- 08
Com. Steers & Heif. ----- 07

Veal
Top ----- 11
Good ----- 10
Medium ----- 08

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

Mutton
Good ----- 04 1/2
Medium ----- 03
Poor ----- 02

Pork
Loin, med. ----- 09
Butts ----- 08
Shoulders ----- 06 1/2
Spareribs ----- 06 1/2
Neck bones ----- 03
Trimnings ----- 05

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

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

Lard
Pure in tierces ----- 5
60 lb. tubs ----- advance 1/4
50 lb. tubs ----- advance 1/4
20 lb. pails ----- advance 3/4
10 lb. pails ----- advance 7/8
5 lb. pails ----- advance 1
3 lb. pails ----- advance 1
Compound tierces ----- 6 1/2
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
Minc'd 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, 18-2 1/2 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
1/2 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
8 lb. pails ----- 1 40
Cut Lunch ----- 1 50
Boned, 10 lb. boxes ----- 16

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

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

SALT
F. O. B. Grand Rapids
Colonial, 24, 2 lb. ----- 95
Colonial, 36-1 1/2 ----- 1 20
Colonial, Iodized, 24-2 1 35
Med. No. 1 Bbls. ----- 2 90
Med. No. 1, 100 lb. bk. 1 00
Farmer Spec., 70 lb. 1 00
Packers Meat, 50 lb. 65
Cream Rock for ice ----- 85
Butter Salt, 280 lb. bbl. 4 00
Block, 50 lb. ----- 40
Baker Salt, 280 lb. bbl. 30
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, 1/2 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 Frace Laun., 4 ds. 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 00
Fels Naptha, 100 box 5 00
Flake White, 10 box 2 85
Grdma White Na. 10s 3 50
Jap Rose, 100 box ----- 7 40
Fairy, 100 box ----- 4 00
Palm Olive, 144 box 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 Mur. 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 ----- @16
Cloves, Zanzibar ----- @27
Cassia, Canton ----- @21
Ginger, Corkin ----- @18
Mustard ----- @19
Mace, Penang ----- @65
Pepper, Black ----- @19
Nutmegs ----- @23
Pepper, White ----- @23
Pepper, Cayenne ----- @25
Paprika, Spanish ----- @30

Seasoning
Chili Powder, 1 1/2 oz. ----- 65
Celery Salt, 1 1/2 oz. ----- 80
Sage, 2 oz. ----- 80
Onion Salt ----- 1 35
Garlic ----- 1 35
Ponette, 3 1/2 oz. ----- 3 25
Kitchen Bouquet ----- 4 25
Laurel Leaves ----- 20
Marjoram, 1 oz. ----- 90
Savory, 1 oz. ----- 65
Thyme, 1 oz. ----- 90
Tumercil, 1 1/2 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 ----- 11 1/4
Elastic, 32 pkgs. ----- 2 55
Tiger, 48-1 -----
Tiger, 50 lbs. ----- 2 75

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

Imit. Maple Flavor
Orange, No. 1 1/2, 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 Yui, 3 oz., doz. 2 00
A-1, large ----- 4 75
A-1 small ----- 2 85
Caper, 2 oz. ----- 3 30

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

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

Ceylon
Pekoe, medium ----- 41

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

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

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

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

WICKING
No. 9, per gross ----- 80
No. 1, per gross ----- 1 25
No. 2, per gross ----- 1 00
No. 3, per gross ----- 2 30
Peerless Rolls, per doz. 90
Rochester, No. 2, doz. 50
Rochester, No. 3, doz. 2 00
Itayo, 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 00
Splint, small ----- 6 50

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

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

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

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

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

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

WRAPPING PAPER
Fibre, Manila, white ----- 05
No. 1 Fibre ----- 06 1/2
Butchers D F ----- 05 1/2
Kraft ----- 04
Kraft Stripe ----- 09 1/2

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

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

SHOE MARKET

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

No More Floundering—Spring's Here.

The time for floundering around is finished. It is time to get busy on this season's business, with this season's determination to sell and serve. The conversation period is over. Action must take its place from now on. Last week marked the end of the conventions and the conversations and the conferences. Even the subject of price-cutting is taboo.

Part of the responsibility for such cheap shoes as have been ordered is up to the retailer who has let everyone else, but himself, run his business. From now on, if he hopes to make a dollar and a living, he has got to get some sort of a price for his services over and above the cost of the shoes. If he intends to give both services and shoes, he must ask a fair price for both services and shoes, he must ask a fair price for both, if he hopes to continue in business. No longer can he flounder around and have every price and every type of shoe to hit every imaginary customer's demand.

He must simplify his stock, his service and this thinking, for there is a Spring season opening that has within it the possibilities of a living wage if one works, or the probability of red ink if one spends the majority of one's time in conversation and floundering around.

The shoe business is coming back to shoe men. Those who are well versed in their business who know what a shoe should contain. Shoe men have an opportunity to bring the shoe business back to their stores because in those houses where shoes are one of a thousand items, there is a possibility that the merchandise man may continue to think that shoes and book-keeping are one and the same. Shoe men know how to detail an order, specify ingredients and finally how to check the shipment to see that it is up to specifications. Merchandise men, as such, term shoes items and measure them against the thousand and one articles of a big general stock.

But shoes have returned to their former characteristics—bought for a purpose, for a fashion, for a need. The public is buying shoes again, not items. The sale of a shoe is no longer a casual incident of a day's shopping. It is a careful, purposeful investment of money by the public in a very important necessity worn by every man, woman and child in America. So we can truthfully say that shoemen face a season that has within it an opportunity for a sale of shoes and service. The dollar shoe period will pass if for no other reason than not enough of shoe and service can be given at that price.

If a merchant is interested in units, in store traffic and thinks in terms of crowds and wrap-ups, why, then the low-price items give him pleasure but no profit. If he is seriously interested in getting some money for his work, he is going to handle shoes that give him both pleasure and profit and the

public real profit and pleasure in wear and service.

The shoe business is straightening out, but it had to go through a lot of conversation and floundering about to find the straight path to real service and profit.

Here is a real creed, written by an American, T. J. L. Crane, in Sales Management, which has been reprinted in publications printed in English the world over. In fact, we cut it out of an Australian publication.

I believe in the goods I am selling; in the firm I am working for; and in my ability to "get results."

I believe that honest goods can be sold to honest men by honest methods.

I believe in working, not waiting; in laughing, not weeping; in boasting, not knocking; and in the pleasure of selling goods.

I believe that a man gets what he goes after; that one order to-day is worth two orders to-morrow; that no man is down-and-out until he has lost faith in himself.

I believe in to-day and the work I am doing; in to-morrow and the work I hope to do; and in the sure reward which the future holds.

I believe in courtesy, in kindness, in generosity, in good cheer, in friendship and honest competition.

I believe there is an order somewhere for every man ready to take one. I believe I am ready—NOW.

If it is good for the wide, wide world as an American credo, it is doubly good right here and now as a message to lead Spring selling into a more orderly path.

Cut out the talk and get down to business. Make every day count. Give a prize for an extra pair. Give a bit of encouragement for a good job done.

Spring planting is not confined alone to the farmer and his fields. There is planting to be done by the merchant in the public dollar field. The first flowers of Spring are hardy, healthy little shoots that have the courage to turn a bright face to the sun. In like manner, every store window needs cheerful color and presentation of pretty things.

Hope springs eternal in Springtime. There's work to be done. Catch the spirit of Spring early. Help the public to start with new shoes.—Boot and Shoe Recorder.

Shoe Production Holds Up.

Shoe production during January held up well in comparison to the corresponding month of last year, according to trade estimates, and the decline probably did not exceed 1 per cent. It was generally agreed that output amounted to about 21,000,000 pairs from January, 1932. While the manufacturing showing was favorable, authorities in the trade admitted that sales were not as large last month and that inventories showed a small gain. The first quarter prospect for footwear is not encouraging, it was said, but some upturn is looked for during the Spring.

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

THE BATTLE FOR BUSINESS.

Victories Scored By Michigan Retail Hardware Association.*

"The Battle for Business," which is the theme for this convention, has been waging for years and the call to enlist under the banner of this Association started in the year 1895 when twenty hardware merchants met and organized the Michigan Retail Hardware Association. Since that time volunteers have been enlisting to aid in protecting the rights for which this Association stands, until to-day the membership has attained the recognized powerful number of 1400 hardware merchants, all working together to maintain high standards and sound ethics in business. Our friends and business associates, the hardware jobbers and manufacturers, are allied with us in this "Battle for Business." Their volunteers, the salesmen, are the advance troops spreading good will and co-operation for us and discouraging members from deserting our ranks. The Secretary of War is a diplomat and a fighter. He never admits defeat.

The fighter never quits and the quitter never fights. Success lies in the determination to overcome the obstacles which are facing us. The record of the last three years, whether considering an individual or an organization, shows the need for analysis of our problems, for a definite plan of action and for a bold and determined attack.

The "Call to Arms" was issued for that purpose and I can assure you when this convention closes and the command is given to "Break Ranks," you will return to your homes with a greater degree of confidence and determination to face these problems, having gained greater faith in your Association and the important part it has in helping you conquer them.

Our members have been well trained in the art of merchandising and display as well as business management and control. There may be some who seem adverse to adopting these fundamental principles of business, but they are becoming fewer each year as competition and Association training impresses upon them the necessity of adopting these principles. In spite of the training received, an analysis of the retailer's problems shows that much

*Annual address by President Charles H. Sutton at Grand Rapids convention.

improvement can be made in management and merchandising.

Better records should be kept. In other words, a business control set up and followed. Seventy-three control plans were made and analyzed by your Association last year. It should be many times that. Don't wait until you are in financial difficulty before going to your Association for assistance and advice. The Secretary's office has made 176 reports to members on their business and has received over 300 enquiries for legal advice, new goods and repairs. Each year a large number of our members realize the necessity of adopting the merchandising methods which our Association recommends and the records show that last year sixty-four store plans were made, eighty-one suggestions for modernizing and sixty-five stores given promotional assistance. This shows progress.

Competitive Prices. At the beginning of my term as President, I appointed a Trade Relations Committee to study competitive prices. This action was taken to demand prices permitting a fair margin of profit to meet competition on an equal basis. Why should the independent merchant be put on the defensive continually to meet prices on staple items. This is a serious problem and must be solved through co-operative action of retailers and wholesalers. With the buying power of the public at its lowest in years, the price on American made merchandise to the hardware trade is going to be a prime factor in meeting competition. Shortly after our committee met and formulated a plan of action the National Price Committee took over the work and sent out questionnaires through our Secretary's office to a large number of our members. The information received was compiled and will be presented Thursday with a display of competitive merchandise.

Competition. Competition from public utilities has been such that your officers considered it essential to appoint a Utility Committee to make a State-wide analysis of utility competition through information received from our members. This committee has devoted much time compiling this information and working out a satisfactory code of ethics with the utilities. The committee's report will be presented during the convention.

There is another competition which is very detrimental to the independent

Positive protection
plus profitable investment
is the policy of the

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

merchant and that is "Unethical Trade Practice." This is where the manufacturer or jobber does not want to be honorable and fair with its local hardware dealer in refusing to sell merchandise to firms and individuals not recognized as legitimate dealers. We hope it will not be necessary to present any specific example before our members to stop this practice.

Taxation. The predominating thought in the minds of the people to-day is the hope for lower taxes and economy in government. To receive any great reduction in the cost of state and National governments we must continue our fight as an Association and individual. The representatives of our various governments are only human beings, with varied opinions, and if sufficient pressure is not brought to bear upon them, they will find new methods of taxation, but reductions will be few. Why should we as taxpayers submit to extra taxation before our legislative bodies have enacted economy in the operation of our governments? Economy comes before revenue and your Association is fighting for that policy. It is represented on the Michigan Council for Tax Reduction and the Michigan Economy League by your Secretary and the chairman of your Legislative Committee, Hon. C. L. Glasgow. This Council is made up of delegates from various Boards of Commerce, Manufacturers and Retail Merchants Associations. The united effort of these organizations should have much influence in bringing about economy and tax reduction. I want every member of this Association to inform his Senator and Representative what our policy is in regard to economy and taxation and ask their co-operation. To maintain the structure of this commonwealth and put it on a sound financial basis lies in their hands. Public confidence is marking time awaiting their action.

The Retail Sales Tax. If the retail sales tax of 3 per cent. is enacted you will see the mail order house business increase many fold. The retail merchant pays the penalty and pays the tax. If our state officials will practice economy in the operation of our government there will be no necessity for a retail sales tax of 3 per cent. That is the opinion coming from one who is an authority on taxation.

The Game License Law. There is a bill before the State Legislature now which provides compensation for writing game licenses. It is to the interest of every member to help your Association secure the enactment of this bill.

Your Association has gone forward in 1932 and is functioning as nearly 100 per cent. as anyone could expect. The enthusiasm shown and support given by everyone has been remarkable and encouraging to me as well as the other members of the board. I hope this interest will continue to grow. It may not appear on the surface to the individual member the amount of work the Association is doing in the interest of its members, so, as the retiring President, having had close contact with the Secretary's office the past year, I want to say you are getting more service for your

money than any other organization you could belong to. My membership in this Association would be the last one to drop. Our work as an Association will never be finished, as new problems are continually arising and require united effort to overcome. I am confident the majority of our members will always be willing to contribute their share to help build the retail hardware trade to a standard of unquestioned supremacy and with their united support the future is full of promise.

My year now closing as President has been a very pleasant one, having formed friendships which will never be forgotten in years to come. The honor you bestowed upon me by electing me to the highest office of your Association has been appreciated and fulfilled to the best of my ability.

OUT AROUND.

(Continued from page 9)

political defeat for their country's welfare.

Balancing the expenses and income of the Government means the elimination of hundreds of millions of dollars which have been going to people for one reason or another, and also that the people collectively must provide several hundred millions of dollars in additional revenue for the Government. Now the question is, do the people of this country have enough of the spirit of their fathers to accept such a program?

Remember, we only fool ourselves and leave our Government in financial despair by thinking that all the expenses of Government can be met by income taxes collected from one class, the so called rich. The reports of the Bureau of Internal Revenue disclose that these great incomes have very largely vanished with the economic break-down of the last three years. If they were completely confiscated by the income tax, they would not bear the present expenses of Government; therefore, it is hopeless to think that the Government can meet still greater burdens by collecting taxes from this source. When sufficient revenue can no longer be collected from the large incomes, the only source left is the great rank and file of American people.

As a matter of practical legislation, the only program which will balance expenses and income of Government is for the President to send a message to Congress wherein he has provided for expenses and revenue which will balance, and then have the power to push it through Congress. Mr. Hoover sent such a budget to this Congress but he cannot get Congress to accept it. He is confronted with a Congress wherein one House is under the control of the opposing political party and the other House is under control of a coalition which is in open rebellion against Mr. Hoover. The result of this hostility against Mr. Hoover leaves us in a helpless situation and leaves the Government hopeless.

There is only one opportunity in sight wherein a President will be in a position to send a balanced budget to

Congress and force it through Congress. That opportunity will present itself on March 4, when Mr. Roosevelt becomes President. He will have a Congress one house of which will be three-fourths of his own party and the other two-thirds of his party. What is more, Mr. Roosevelt will be fortified with a party platform which pledged a balanced budget and a 25 per cent. reduction in the expenses of Government. That was the best pledge in either party platform. If he will send such a budget and the public will give him reasonable support, there is hope of lifting the Government from its present distressed financial condition. This Congress should not be passing the appropriation bills since it will not provide sufficient revenue to meet them. There is no need for passing these appropriations now. They will not be needed before July 1. There will be ample time between March 4 and July 1 for Mr. Roosevelt and the new Congress in special session to provide the necessary appropriations to carry on the Government for the next fiscal year.

The preceding seven paragraphs are not entirely original with me, but they describe the situation which confronts the American people so accurately that I feel no hesitation in reproducing them in condensed form. I did not make use of the matter until I had first obtained the consent of the author, Representative McGuiken, of the National House of Representatives.

E. A. Stowe.

Folly vs. Wisdom in Credit Administration.

(Continued from page 12)

his erroneous conception of sympathy led to his failure.

The admonition not to let your right hand know what the left hand does is perfectly good business. It may be interpreted into making each tub stand on its own bottom—each factor in business sustains itself. That is what I mean in approving of the second Baltimore news item above.

If we are warranted in assuming that this second plan is for Baltimore grocers to appropriate the definite sum of \$2 monthly for charity, charging that \$2 into their expense accounts and not letting it be mixed with any other moneys, expenditures or appropriations, the plan can be regarded as solid business and good Christianity—or maybe I better say, good citizenship.

For here will be a logically handled expense item, as properly provided for as the cost of gas for the truck, put to its intended use—provided that then it is limited to exactly the amount set for the appropriation and that credit as such is handled on the sound business lines I have outlined.

Good grocers think straight. They do not mix the issues. They do not confuse sound business administration with charity. They realize to the full the extreme danger of confusing expenditures. They know that loose methods beget disaster. Sloppy thinkers are such as fall for the kind of stuff Forbes published. The fallacy thereof could no better be manifested than by the fact that it was most

popular among the shallowest thinkers.
Paul Findlay.

Good Re-ordering of Millinery.

Millinery re-orders are reaching the trade in good volume, reflecting the fairly good opening of the retail season in Spring merchandise. The manish trend continues a big feature, which in the opinion of trade observers has been weakened by the popularization of these styles in cheap merchandise. Makers of better grade lines are convinced that the Spring demand will swing sharply to feminine styles, with a big season predicted for novelty straws. One of the leading manufacturers in the market says there is a crying need for stores to promote enthusiasm among their millinery and other sales people.

Cheap Swim Suits Active.

The very low prices quoted on bathing suits appear to have brought a fairly substantial volume of business to the mills offering the cheap goods, but in general demand is not as brisk as the lateness of the season would warrant. While most of the business seems to be done on the low-end grades, one mill, which has not cut its price, claims that it is sold up on a substantial portion of its production by switching to a higher class of customers. For the time being, prices appear to be stabilized at the current levels and slightly more confidence is being shown by buyers.

Dress Deliveries Now Gaining.

Steadily improving deliveries on lower price dresses are reported in the market. The curtailment of output which marked the earlier part of the labor stoppage has made for a healthy stock situation. Indications are said to be that steps toward mediation will result in sufficient increase in production to take care of the Spring demand. In higher price dresses, particularly those retailing at \$29.50 and up, manufacturers are holding production down to actual orders in hand. Deliveries run from two to five weeks, depending on the number of orders from individual retailers on the various models.

Once it was the style to try to beat the other fellow's boasts about the bigness of his sales and profits. Now we try to beat the other fellow's story of losses and failure.

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

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

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Corporations Wound Up.

The following Michigan corporations have recently filed notices of dissolution with the Secretary of State: Lakeside Mausoleum Co., Port Huron. Michigan Electrochemical Co., Menominee.

Detroit-New York Freight Forwarding Co., Inc., Detroit.

Lyon, Kortenhoff & Co., Jackson. Claude E. Porter Organization, Inc., Detroit.

Bertch Market, Grand Rapids. Sheffield Car Co., Three Rivers. Bucyrus-Erie Co., Detroit.

Grand Rapids Wood Finishing Co., Grand Rapids.

Collier and Lee Auto Supply, Lansing. Ste. Claire Golf Products Co., St. Clair.

Flint Beef Co., Flint. Maurice & Co., Inc., Detroit. Consolidated Development Co., Dearborn.

Donaldson Motor Sales Co., Grand Rapids.

Wolcott's, Limited, Jackson. S. M. Gay Co., Jackson.

Melze Alderton Shoe Co., Saginaw. Lake Shore Motor Sales, St. Clair Shores.

Fairway Florists, Detroit. Sheridan Restaurant, Flint.

Service Laundry Co., Inc., Battle Creek.

Michigan Mortgage Investment Corporation, Lansing.

Escanaba Oil Co., Escanaba. Morse Tool Co., Inc., Detroit.

Pennsylvania Highway Land Co., Detroit.

Brunswick-Kroeschell Co., Detroit. Apartment Development Co., Detroit.

High View Land Co., Detroit. Ford Gardens Realty Corporation, Detroit.

Patrick Burns, Inc., Detroit. Farwell Estates, Limited, Detroit.

Chicago Hotel, New Buffalo. Barish Realty Corporation, Detroit.

Prudden Building Co., Lansing. Berst, Forster, Dixfield Co., Kalamazoo.

Cigar Stores Realty Holdings, Inc., Detroit.

Orchard Farm Pie Co., Detroit. W. J. Burton Co., Detroit.

Crosstown Corporation, Detroit. Bridge-Head Properties, Inc., Detroit.

Terminal Properties, Inc., Detroit. Glenwood General Store and Manufacturing Co., Glenwood.

Guardian Bank of Grosse Pointe, Grosse Pte. Park.

Metropolitan Redwood Lumber Co., Escanaba.

Trenton Crude Oil and Gas Corporation, Battle Creek.

Soifer Neckwear Co., Detroit. Donovan Brothers Investment Co., Detroit.

H. Ross Mack Co., Detroit. Riverview Farms Co., Detroit.

The M. B. Evans X-Ray Co., Detroit. Elanto Co-Operative Club, Ironwood.

Waterseal Roof Tile Co., Inc., Royal Oak.

Hoover Building Co., Highland Park. Hoffman Heater Co., Detroit.

Walter F. Dwornick & Sons, Inc., Detroit.

Wm. G. Miller & Co., Detroit. Penman Players, Inc., Detroit.

Metropolitan Cleaners and Dyers, Detroit.

Gerson-Stevens Co., Inc., Detroit. Bricker-Walser Contracting Co., Saginaw.

Chesaning Auto & Machine Co., Chesaning.

Flasher Neon Display Corp., Detroit. Hazelwood Cleaners & Dyers, Inc., Highland Park.

Flossmoore Butter Co., Detroit. Grand Rapids Brass Realty Co., Grand Rapids.

Federal Baking Co., Benton Harbor. Zimport, Inc., Detroit.

Sally Frocks, Inc., Lansing. W. F. Broer Co., Detroit.

Titman Egg Corp., Detroit. American Monorail Co., Detroit.

American State Trust Co. of Detroit. Kalamazoo Auto Trade Association, Kalamazoo.

Niles Business Men's Association, Niles.

Rose-Shepard Lumber Co., Dimondale.

Repollo Oil Co., Detroit. Phytamin Corp., Battle Creek.

Princeton Hat Stores, Inc., Detroit. American Hoist & Derrick Co., Detroit.

Collier Construction Co., Detroit. Anko Door Holder Corp., Detroit.

Thomas Elevator Operating Co., Detroit.

H. Jay Hayes Industries, Inc., Lansing.

LaSalle Oil Corp., Detroit. Walbri Farms, Inc., Detroit.

Guardian Bank of Grosse Pointe, Grosse Pte. Park.

The Corner Grocer Determines To Carry On.

Recently an old lady—"Eighty-six years young" she said—tottered into our store, swayed around uncertainly on her feet, but at last gained her balance and stood there gasping for breath. After a minute or two of deep breathing she said in a trembling voice, "Well, I made it; I thought at one time I would drop on the way, but I got here all right." She added as an after thought, "It seems a lot farther than it did a year or two ago". After making her small purchases and while resting in the office chair, she lamented the fact she had given up driving the car, because since her husband's death a few weeks previous she found it inconvenient to ask the neighbors to drive for her.

Surely here was a lesson in determination and stick-to-it-iveness not to be soon forgotten.

We who are in business—no matter what business—during these times can well apply it to ourselves. If our courage has faltered—let us take new heart. Let us—like this old lady—rely more on our own efforts. Let us determine to use all our energy, all our knowledge of our business to carry us on to better times and happier conditions.

Present times are here to test our metal; we must use all the old business truths and keep abreast of modern trends if we are to fight our way through to business success.

If we cannot do all we have planned to do to-day, let us do all of it we can to-day. Keep everlasting at it and as conditions improve we can exclaim, as did this eighty-six year old widow, "Well, I made it". Sam Sugarsax.

Skin Removed From Salmon When Canning.

Had the sputtering candles used by our forefathers proven entirely satisfactory, there never would have been the need of anything better.

Doubtless, when some genius presented to the public the first coal oil lamp, it was heralded with relief even in that day. It is also quite probable that there were the usual number of folks who said it "could not be done." Whenever there has been real need for something, science and research have filled that need.

This has applied to the preparation and preserving of foods and along this line now comes a decided improvement in a popular product—canned salmon. An enterprising Alaska canner this

season put up his entire pack of salmon by first removing the skin before the salmon was put into the tins. For over seventy years men have been saying "it could not be done."

Cooks will herald this worthy achievement because it modernizes the product and is in the interest of economy and cleanliness. Now that this process has been perfected, unquestionably salmon packers generally will seek to improve their packs likewise—all to the benefit of the housewife, who has found the skin objectionable and which, in many instances, has kept this highly desirable and healthful food from her table.

Mental Guidance of Children By Parents.

At a very early age the child, seeking to be equal or superior to other members of his group, begins to compare himself with others and soon finds he does not excel in everything. So concerned is he over his apparent lack of perfection that he is not impressed with the fact that others are no more perfect than he.

If his later behavior is to be satisfying and socially acceptable, he must be taught to accept this lack of perfection and compensate for it by excelling in the things for which he is especially adapted.

Throughout life the child will be in constant competition with others in striving to attain and maintain a position of security within the group. In childhood, when he is most pliable, the manner in which he reacts to early competition will determine to a great extent his later behavior in competitive situations. He must thus be given the opportunity to develop favorably along the lines best suited to his physical, mental and emotional endowments.

There is always a certain amount of rivalry among children in the same family. Behavior difficulties may result if the parents do not handle the situation so that no favoritism is shown, thus preventing the rise of jealousy.

Each child should be guided to excel in his particular line of endeavor, and not be contrasted with brothers or sisters because he cannot compete equally with them in the things they do well. Jealousy leads to hatred when physical and mental rivalry are allowed to proceed without proper guidance and restraint.

Tremendous possibilities for rivalry and jealousy occur when a second-born arrives in the family after the first-born has established himself in the parental spotlight. The possibility of this is considerably diminished when the second child is born when the first is quite young. But when there is an interval of several years it is almost always necessary for the parents to exercise impartiality and keep in mind the individual difference between their children. The "broken nose" of childhood may react unfavorably upon the first child's mental equipment later in life.

When both parents favor one child or when the father favors one and the mother another, the situation is particularly unfortunate. Parents should keep in mind the individual needs of

their children for a place in the sun and what it means to them when they fail to gain a feeling of adequate security or have their position threatened.

Dr. S. Harcourt Peppard.

Some Seasonal Glassware Gains.

Seasonal gains in glassware have been noticed more in pressed and blown specialties and in tablewares than in other branches of the trade. The recent labor troubles in the automotive field are having their bearing on manufacture of plate and safety glass. New low temperatures sweeping across the country have caused a little spurt in window glass replacements, but general activity in this division has shown little change. Production of this type of glass will probably be somewhat lower than at present. Manufacturers of bottles and containers are looking forward to a better demand before many weeks have passed.

Interest in Styles To Quicken.

Quickened interest in new Spring styles, with greater confidence on the part of retail buyers, is expected in the trade with the return in the next few days of the designers from the recent Paris showings. That the couturiers have provided a wealth of ideas which can be translated into salable merchandise is generally agreed here. While the mannish trend will be a strong factor in sports wear, there is little doubt of a strong general swing to the feminine vogue in apparel and accessories. The showings abroad also gave wide latitude to the use of novelty materials, with a touch of newness added to types which have had much favor in the past.

Low Prices Worry Paper Trade.

Sharp competition for orders, which is steadily battering prices down, is the chief source of worry to the paper trade at the present time. Practically every division of the industry from toilet tissue to book paper has cut prices severely and if further reductions are forced it will mean lower wage scales, it was said. The industry as a whole is operating at about 50 per cent. of capacity. The demand appears to be holding up fairly well, and boxboard mills have stepped up production from the seasonal low point in December of about 20 to about 50 per cent. of capacity. Writing paper mills are also operating around this level.

Better Grade Curtain Orders Off.

Demand for medium and better grade cotton curtains, the types retailing from \$1 and up, has declined steadily since the conclusion of the curtain trade show last month. The lull in purchasing has been balanced to a large extent by the active call for merchandise in the 49 to 65 cent retail ranges. Reasons given for the decline in sales of better goods differ sharply. Some producers hold that the higher price merchandise cannot be moved this Spring in competition with low-end goods, while others insist that retailers will re-order on \$1 curtains as soon as current sales are concluded.

Self-importance doesn't help you to become important.

MODERN CUTS OF PORK

This is the eighteenth 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)

In presenting modern methods of cutting the fresh pork loin, recent articles have been devoted to the center cut. The article in this issue gives the last two of six ways to use the center cut pork loin. The cuts shown here are Frenched Pork Chops and Butterfly Pork Chops.

Frenched Pork Chops

By Frenching the pork chop, and decorating with a paper frill, new attractiveness is added to this cut.



Art. XVIII—Cut 1

1. French ends of ribs and remove backbone.

2. Slice between the ribs.



Art. XVIII—Cut 2



Art. XVIII—Cut 3

3. French Pork Chops decorated with paper frills.

Butterfly Pork Chops

The Butterfly Pork Chop is another cut which lends originality and attractiveness to pork and affords a new outlet for pork chops. These chops may be made from boneless loin strips or from the regular loin, boned out, as shown here.



Art. XVIII—Cut 4

1. Strip tenderloin from inside of pork loin.

2. Remove the backbone.

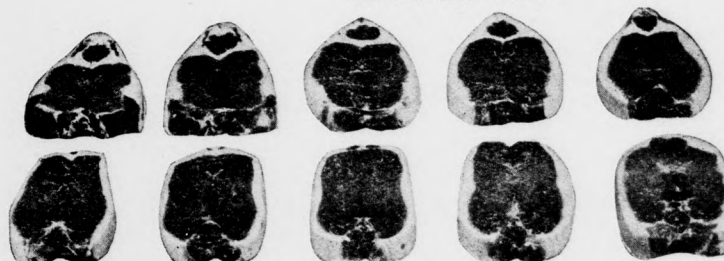


Art. XVIII—Cut 5



Art. XVIII—Cut 6

3. Cut double slices from the boneless loin.



Art. XVIII—Cut 7

4. The completed Butterfly Pork Chops.

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