Fiftieth Year

GRAND RAPIDS, WEDNESDAY, MARCH 8, 1933

Number 2581

WHICH ROAD?

If you could go back to the fork of the road,
Back the long miles you have carried the load;
Back to the place where you had to decide
By this way or that through your life to abide;
Back of the grieving and back of the care,
Back to the place where the future was fair—
If you were this day that decision to make,
O brother in sorrow! which road would you take?

Then suppose that again to the fork you went back,
After you'd trodden the other long track;
After you'd found that its promises fair
Were all a delusion that led to a snare—
That the road you first traveled with sighs and unrest,
Though dreary and rough, was most graciously blest,
With balm for each bruise and a charm for each ache—
O brother in sorrow! which road would you take?

Nixon Waterman.

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GRAND RAPIDS

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and packed in your home state?

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GRAND RAPIDS PAPER BOX CO.

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

GRAND RAPIDS, MICHIGAN

Fiftieth Year

GRAND RAPIDS, WEDNESDAY, MARCH 8, 1933

Number 2581

MICHIGAN TRADESMAN E. A. Stowe, Editor

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

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

DEVOTED TO the best interests of business men.

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

JAMES M. GOLDING Detroit Representative 507 Kerr Bldg.

CLOVEN HOOF OF CHAINS.

"We Live on the City, Not In It."

Battle Creek, on Tuesday, Feb. 14, woke up to face the greatest business handicap of its history—the state-wide holiday for banks. It is pleasant to recall that there was little excitement. Battle Creek citizens have the utmost confidence in our banks.

The new situation called for some concerted arrangement to meet this emergency. The bankers were in conference. The retail merchants, a Chamber of Commerce unit, were also in session. Ways and means were discussed for the uninterruption of business.

Suggestions were many and valuable, because business has been carried on with little or no inconvenience, and at this store, with practically no interference.

The meeting of retail merchants, of course, was attended by the independent merchants and the chain store managers. The spirit of co-operation on the part of the syndicate managed stores was as unprecedented as the situation itself.

Here was the way one chain store manager stated the situa-'Since the chain stores option: erating in Battle Creek never had extended credit to any Battle Creek person, and since they probably never would, they would continue to have cash. The home owned stores, not operating as chain stores do, but extending credit to reliable citizens of the community, would need cash to carry on. Therefore the chain store managers were willing to help—they would supply the home boys with the cold cash to see them through until the banks were re-opened.

The Jos. C. Grant Co. states herewith, in its opinion, this was the finest gesture the chain stores have ever made in Battle Creek's experience with their various hazards to the community.

But there was one thing that had not been reckoned with.

That was the Bench Manager—that all-powerful gentleman who sits in the elaborate office in some distant city and directs the affairs of his company's Battle Creek store, and always with a "to hell with the community" spirit.*

The Bench Manager was heard from—by telegraph.

And the telegrams to the various managers told them but one order—ACCEPT AND MAIL TO HOME OFFICE ONLY CASH.

Little difference then the necessities of hundreds of worthy people in the community whose funds were not available because of a state holiday. No co-operation whatever from the chain stores in their time of need. Nothing but CASH.

Well, the situation is well in hand. At this store we are happy for the privilege during this inconvenience to all of us, to have gone the limit in helping with the community's financial problems. We have been our own dictator-Bench Managers do not rule our roost-and the first thought with us was the welfare of our citizens. We have extended credit to all our regular charge patrons. We have cashed their checks and in as many cases as possible have given them the difference in cash, that went out into the community to help relieve a situation, and not be sent to a foreign city where banks were operating and the Bench Managers were issuing final orders.

In a few days this financial situation will be history — another incident in Battle Creek's history that the city met and met intelligently. And by the side of the report on the ledger will be noted this fact by the intelligent citizen: The chain store lived up to its old motto: "WE LIVE ON THE CITY, NOT IN IT."

Jos. C. Grant Co.

While all of this was going on, the press of our city published wonderful editorials with large headings, that the National firms were offering cash help to the community during this emergency.

They particularly specified a large oil company and two food companies of a chain which was doing wonderful

things for Battle Creek during the emergency of a bank holiday.

I am sure that the article was canned, for the reason that I do not think we have a newspaper in Battle Creek which would write such an editorial without the absolute facts and this article did not contain the facts as they have worked out during this emergency in Battle Creek.

For instance, the large oil company in question was putting into circulation in Battle Creek, according to the article, large sums of cash which had been received by express for salaries, wages, commissions, etc. One would naturally assume from this that any checks on this particular oil company would be cashed by them from this large amount of cash on hand, but it strikes me that in this particular case the cash was kept on hand rather than cashing the checks.

The writer had a personal experience along this line by having the opportunity to cash a small check from one of the large oil companies, and I told the gentleman about the article that appeared in the paper the night before and, no doubt, he could get this check cashed by them (he not being a patron of our store or known to the writer). This gentleman made the rounds of all the stations of that company in Battle Creek, as well as the headquarters of where the cash was supposed to be. He did not get his check cashed.

In the example of the wonderful thing the large oil companies are doing for the communities in which they do business in this emergency, a local independent dealer in oils and gasolines tendered the oil company a check as payment for gasolines and oils to the amount of several hundred dollars. The check was returned to the dealer and the dealer in question was asked to furnsh the cash, because the company could not use the check.

I wonder if this is pouring money into this community during an emergency.

The writer is in a position to give the name of the concern in question, the amount of the check and all if desired.

This does not show such a wonderful disposition on the part of the large oil companies to co-operate with Battle Creek or any other town for the good of the cause.

The editorial referred to also went on to state that one of the large food concerns wer perfectly willing to pay their March rent in advance to any and all landlords who wanted it. Now, it would be natural to assume that if I was a landlord and this large food concern was occupying a building which belonged to me, from the statement made in this article, it would

be natural for me to suppose that I could go to the store which occupied the premises owned by me and get my rent in advance, but this article should have stated that it would be necessary for the landlord or landlords to go to Grand Rapids or Detroit, and that at their headquarters in either of these places the ASSISTANT BENCH MANAGER would furnish them with the March rent in advance.

If anybody in the various communities had any business with these food companies and if this food company was at the time owing someone for merchandise or services of any kind purchased by them, they could get the amount of such a bill in cash, even though it only amounted to \$1.50, by going to Grand Rapids or to Detroit and appealing to the ASSISTANT BENCH MANAGER, the same as the landlords of the various stores that they occupied. In that way that man could collect his \$1.50 in advance of the due date.

From the article that appeared in the paper, to a "Man Up a Tree" it would look as though the chain stores in general were cashing checks for their patrons, but far be it from that. I do not have one minute's doubt but what many chain stores have cashed a few checks for some of their patrons, but I do know that for the most part the only way a chain store would cash a check would be with a purchase and give the customer a due bill for the difference between the purchase and the check, and allow that customer credit only for the difference of the amount of the check that that chain store was holding.

It is a well known fact that every chain store in every community, or at least the greater portion of them, received telegrams from their Bench Managers, located in New York or elsewhere, stating that under no conditions or circumstances were they to cash any checks. Get the cash only. This fact can be proven and will be acknowledged by the average chain store manager in any community in Michigan.

I know of many instances where chain stores cashed checks for patrons of the store of good-sized amounts; for example, they might cash a check for a patron to the amount of \$50 and against that would be a \$5 purchase, the customer having \$45 coming. In place of the \$45 in cash, this chain store manager would give to that customer as many checks of smaller denominations that he had taken in, in the purchase of merchandise only, from other patrons, and all the cash the customer would get would be the odd cents that would be left over and above the amount of the

(Continued on page 5)

RED CROSS OR DOUBLE CROSS

Determining Discrimination Against Regular Hardware Dealers.*

Those of you who read Hardware Retailer, and those of you who were present at the West Baden Congress in June, know that on the last day of the Congress, a resolution was proposed and unanimously adopted, asking the incoming President of the National Association to appoint a special committee to study the price situation.

The duties of that committee were as follows, quoting from the resolution: "To make an intensive survey of the price situation, obtain merchandise from various competitive agencies to study, compare and analyze prices and qualities of such merchandise, as to wholesale, retail and manufacturers' prices; to correlate these facts and to resolve them into findings, to make definite plans and recommendations on the price situation and competition, to be disseminated for advice and use in the various state organizations and their conventions for the coming season."

The committee appointed consisted of C. C. Gilbert, of Illinois, chairman, C. E. Bradly, Illinois, A. E. Hernstein, Ohio, and President McKnight. Mr. Sheets, our National managing director, was also a member of that committee, and to him much credit is due for correlating the findings, and the final assembling of the information, and the making of the report of the committee. President McKnight later withdrew and appointed in his stead, Bert Shanklin of Indiana.

Fortunately for myself, I was also appointed a member of that committee. I say fortunately for myself, because I have had my eyes opened to some conditions which I had no idea existed in the hardware business. I have always given myself credit for being rather a good student of competition and merchandise values, but I have just about come to the conclusion that I don't know what the hardware business "is all about." I have also come to the conclusion that there are quite a number of other hardware dealers in the United States who do not know what it is all about, since studying the reports that were returned to the National office in Indianapolis.

At its first meeting in Indianapolis, on the 15th and 16th of August, the committee decided upon a Nation wide survey of dealers' costs as compared with chain and mail order selling prices, as the initial step in the study.

The secretaries of the various state associations, in conference there at the same time, approved the plan, and pledged their support in getting the information from the dealers in their respective territories.

The committee then selected about two hundred and fifty items from the Fall and Winter catalogues of the two leading mail order concerns to be covered by the survey. The items were selected on account of their practicability and their highly competitive nature.

The items were divided into four classes or groups:

*Report made at Grand Rapids convention Michigan Retail Hardware Association by Veach C. Redd, Cynthiana, Ky.

- 1. Household, laundry, etc.
- 2. Tools and kindred items.
- 3. Farm and garden supplies.
- 4. Builders hardware, sporting goods, miscellaneous.

A questionnaire was prepared for each of these groups, showing the items, giving a complete catalogue description, easily followed, and the mail order prices. This division of the plan gave a much wider coverage than would have otherwise been possible and brought a great many more dealers into the picture than perhaps would have been brought had they been asked to cover the whole list of items.

About 160 questionnaires, forty of each division, were sent to secretaries of the larger state associations, and a smaller number to the smaller associations, asking the dealers to fill in their costs on the various items.

A total of 2780 questionnaires were mailed out, and from the number of returns made, the committee feels sure of the intense dealer interest in the subject, its importance, in all sections of the country.

The committee held another meeting in Indianapolis on the 12th and 13th of December, and made a thorough study of the reports then returned and tabulated.

In connection with almost every item, the returns showed startling discrepancies in the prices paid by the dealers, and the prices they were forced to meet, from the existing competition. The majority of the reports indicated that margins were wholly inadequate to meet catalogue prices.

It was impossible to report all prices given by the dealers on all the items, so the committee decided that inasmuch as the state of Iowa had already done some work along this line, and had previously appointed a committee to study the price situation, it was decided to use the figures from that state as indicative of the general conditions which prevailed all over the country. Even with the work that had already been done in Iowa, there seemed to be very little variation in the prices which the dealers were paying, from any other section of the country. The committee then selected sixty items from the reports, it being the sense of the committee that these items were the most highly competitive, were found in most hardware stores in all sections of the country, and they were also selected on account of the wide discrepancy between the prices the dealers were paying, and the prices they were forced to meet from the existing competition.

I thought you might be interested in knowing something of the results from your own state of Michigan. Michigan had a very large return of questionnaires, which was very helpful to the committee in getting a true picture of the situation, but as in all the other states, there seemed to be the same wide variation of prices. I don't want to bore you with a lot of figures, but I have selected a few items from the Michigan report, which will give you a picture of the condition in your own state. The items were selected from the list of sixty items which I mentioned a few moments ago.

Please bear in mind that these figures were taken from last fall and winter catalogues. While there have been some declines in dealers' costs, there have also been some declines in mail order and chain store selling prices.

18 inch pruning saw. M. O. price, 85c. Cost most frequently reports, 82c. Fifty dealers reporting had higher costs. 331/3 per cent. lower.

Wire nails. M. O. price, \$2.20 base. Most dealers were paying \$2.30. 40 per cent. were paying more.

Corn sheller with nubbing attachment and cob guide. M. O. price, \$1.59. All dealers reported higher costs than this figure.

Twisted link breast chains, M. O. price 45c pair. Cost most frequent, 36c. 70 per cent. had higher costs.

5 gallon milk can. M. O. price, \$2.20. 20 dealers reported costs from \$2.20 to \$2.45. Most frequent cost \$2.35.

Four foot hog trough. M. O. price, 98c. Cost most frequent, \$1.05. 20 per cent, had higher costs.

Rim lock sets. M. O. price, 29c. Cost most frequent, 25c. 50 per cent. had lower costs and 25 per cent. higher.

3½ x 3½ dull brass butts. M. O. price, 16c pair. Cost most frequent, 14c. 37½ per cent. had higher costs.

One-third inch mesh hardware cloth, 35 inch, 100 foot roll. M. O. price, \$10.95. Cost most frequent \$9.50. 30 per cent. had higher costs.

100 foot rool No. 14 rubber covered wire. M. O. price, 48c. Cost most frequent, 40c. 50 per cent. had higher costs.

22 short cartridges in lots of 500. M. O. price, \$1.25. Most dealers reported costs of \$1.17.

Tubular wheelbarrow, 3 cubic feet capacity. M. O. price, \$5.25. Cost most frequent, \$4.75. 25 per cent. of dealers only had lower costs.

Building paper, 500 square feet rolls, re-enforced with jute, bound with asphalt. M. O. price, \$2.50 roll. Most dealers reported costs of from \$3.15 to \$3.85 per roll, and this report is typical of those from all the other states.

In none of the states reporting, do any of the dealers show any special advantage in buying merchandise. Some of them are doing a good job. It has been very interesting to me to study the reports by numbers from the various states. Occasionally, I find a fellow who seems to be doing a splendid job, and about the time I am ready to say "Here is a man who knows what this thing of meeting competition is all about, his costs suddenly go hay wire on some line or To me, a careful study of the costs reported by the dealers shows two things: First, that he is not getting the right price on his merchandise, and second, that he is not buying the right merchandise to meet the situation. In every state, there is evidence of a lack of knowledge of what competition is doing, the prices at which they are selling, and the kind of merchandise they are using.

The study also reveals the fact that some of the dealers still have on hand merchandise which they bought a long time ago, on which they have maintained old costs, and are not maintain-

ing well balanced stocks with which to serve the trade as it should be served. In this connection I remember that one dealer reported a cost of \$2.85 on Last fall I spent a rural mail box. two weeks in Minnesota in group meetings. We called on over 100 stores and I remember that in one town we found a dealer who had a price of \$3.50 on a mail box, while just a few doors down the street, they were in the mail order store at \$1.95. In other words, a great many dealers who have reported, show conclusively that they are not adjusting their retail prices to market conditions. The conditions are startling, and one cannot help wondering why the hardware dealer, operating under such an enormous handicap, has been able to survive as well as he has. They realize that competition is keen, and that business is leaving the hardware store, but there seems to be a positive lack of knowledge of the prices at which their own customers are able to buy. Competition cannot be met without the right goods, bought to sell at a price which the customer is willing to pay. Dealers have been buying at prices offered them by manufacturers and wholesalers rather than buying back from the prices they are being forced to meet.

Both wholesalers and retailers have spent a lot of time complaining about competition. It reminds me of what Josh Billings said about the weather. He said, "That there had been a lot of talk about it, but nothing had ever been done about it."

This is the time when dealers should realize that if they are to survive, something must be done about it. There is one basic fundamental of merchandising that both wholesaler and retailer seem to have overlooked, and that is that the consumer of today is boss. He must be served economically and efficiently. The retailer can only hope for his future existence on the basis of such service, and the wholesaler and manufacturer should recognize their joint obligations to the retailer in carrying out such a program.

A careful study of the reports shows, too, that the wholesaler is as much uninformed about right pricing and right merchandise as the dealer himself. While it is true that in a great many cases, the manufacturer is to blame for discrimination in price, still I do not believe that, with a few possible exceptions, much help can be expected from that quarter until pressure is brought to bear upon him by the wholesaler through the retailer. I do not believe that any hardware retailer finds fault with a manufacturer who sells to syndicates and other large outlets, but the criticism comes when merchandise is sold at certain levels to regular hardware channels and to lower levels to the other outlets.

All of us know that every advertised, trade marked item in our stocks which has been sold to us through the wholesaler or manufacturer direct has been sold at a price which not only includes cost of raw material and labor, but also includes promotion costs, cost of special representatives, advertising and every other cost for that matter. Then when the market has been estab-

lished for the item, and in most cases it has come from the efforts of the independent dealer, that manufacturer, with his over-production facilities, sells the remainder of his factory output to a syndicate or other large outlet, at a price stripped of all these costs, the burden of which the independent dealer has already borne. It is this sort of discrimination which is objectionable, and it is this sort of discrimination which has aroused the indignation of the hardware dealer, not the mere fact that the manufacturer sells others.

In this connection, rather an amusing thing happened while our price committee was in session in Indianapolis. Mr Paterson brought into the room two auger bits. One had been bought in an independent hardware store and the other in a chain store. Both of the bits had the shanks wrapped with paper to disclose their identity or trade marks. They were submitted to the members of the committee and they were asked to select the trade marked bit. One of the dealers, accidentally, I think, did select the trade marked bit which came from the hardware store, but when they were shuffled the second time, he was unable to distinguish between the two. To my mind the only real difference was forty-five cents in the retail prices.

Neither the retailer nor the whole-saler owe the manufacturer any greater obligation than he owes them. If his policies show inconsistency or favoritism, it seems to me that there should be no hesitancy in bringing them to his attention. If he continues to play fast and loose in his policies by giving preferential prices to others outside the regular channels of trade, he has no right to complain if those not so favored, decide upon a parting of the ways.

I have been very much puzzled lately over the attitude of some of our jobbers on this question of price discrimination. I remember to have been with Mr. Sheets some time ago when he asked the vice-president and sales manager of one of our large jobbing houses to give him some information on jobbers' costs on a certain item. He seemed very evasive and finally told us that under no circumstances would he quote any manufacturer's prices to them on any item, in spite of the fact that it has been definitely proven that this same manufacturer whose line he is jobbing to hardware dealers has been guilty of selling his product to a large syndicate at a price which is considerably lower than the average jobber is paying.

This same jobber last summer placed heavy orders on import for rake heads, spading fork heads and hoes and other items in the steel goods line and had them handled in their own plant. They sent samples to all their men on the road and they have sold large quantities of them to the dealers. Most of you know of the propaganda that has recently been circulated by an American steel goods manufacturer, relative to the import merchandise in this line, and urging the dealers to "Buy Ameri-One of the salesmen on the road resented this propaganda and wrote a letter to his sales manager setting forth his feelings in the matter.

I happened to see the sales manager's reply. He told the salesman that he could not blame his dealers for buying large quantities of the imported goods at the prices at which they had been sold, when the buying public had been clamoring for lower prices from the American makers without any relief, but that they must be very tactful and very politic about the matter, for fear that this American manufacturer might cut off their supply of private brand merchandise which they were making for them. His reason for this was that the manufacturer knew something of the size of their import

Be it said to the credit of some of our wholesalers that they are beginning to recognize the situation and are pounding their department buyers on the back, to give their dealers merchandise with which they can meet the situation. Others, do not, as yet, seem to realize what it is all about.

Two years ago before there was any thought of a price committee, I went to the wholesaler from whom I was buying quite a large portion of my hardware and submitted to him a list of fifty items selected from the latest mail order catalogue which were so highly competitive that I felt that I really must have some help. These items were given to the buyers in the various departments, and in a few days, some of them came back with lower costs, but since that time they seem to have lapsed into unconsciousness again and it is always necessary for me to buy back, when I am in trouble on any competitive item, instead of their having a price which they know will enable me to meet the

When I pay my supplier for the goods I buy, according to his terms, I feel that I have the right to insist that he supply me with merchandise at a price that will enable me to meet my competition. I realize that he must have a margin on his goods, sufficient to pay his handling costs, and leave a reasonable profit, and this is his job. His buyers should know enough about general competitive conditions to do this, and do it efficiently.

My observation of some of these buyers is that it would be a fine thing if they would get out on the firing line occasionally and really find out something about what the retail dealer is up against. Some of the merchandise they ask their salesmen to sell proves conclusively that it might also be well for them to shop other stores occasionally. Styles and demands change in hardware stores just like they change in other stores, and some jobbers' stocks in certain lines are two years behind the times.

I said a little while ago that the customer of to-day is boss, and that he must be served economically and efficiently. Let us not forget this. There is another fundamental in business to-day that we seem to have overlooked and that is this: The merchandise in your store and mine is worth no more than the price at which our customers can buy it in some other store.

The old theory that the independent merchant can sell for more on account of the service he renders, his person-

ality, his having the confidence of the public, and all these things, has been exploded into thin air, by the necessity of having had to meet competition on its own ground. Back in the days when our fathers were in business there may have been such a thing as customer loyalty, but there is no such thing to-day. Customers to-day are thinking in terms of price, quality and value and they are buying merchandise rather than trade names. They have become value conscious and they know, too, that unbranded goods are many times just as good, and are greater values by reason of the prices at which they are sold.

They have learned the lesson that we, as retailers must learn, that goods are not worth one price in one store, and a very much lower price in another store down the street.

So far, in all that I have said, there is really nothing new. It is just a plain statement of facts with which every one of you is familiar.

There may have been the thought in the minds of those who introduced the West Baden resolution that the Association could find some means of solution of the problem. If you were to appoint as members of a National price committee the brightest minds and the shrewdest buyers in the industry, even then they could not solve the problem alone. The Association buys no merchandise for resale and the members of the committee buy only for their own stores.

The real solution of the problem, to my mind, is in our own hands as dealers and as the buyers of merchandise we sell to the customers who come into our stores. We must put upon our suppliers the same kind of pressure that our more aggressive competitors put upon theirs when they buy merchandise.

To me, a careful study of the reports to the price committee shows conclusively that the old theory that the merchant should devote his time to selling, and let the buying take care of itself, is all wrong. Buying has not taken care of itself, and will not take care of itself. Buying and selling go hand in hand in good merchandising, and both must be well done. Buying is one form of good management which must not be looked upon lightly. Some one has said that good distribution is getting the goods into the hands of the consumer at the lowest possible cost. That is exactly what our competition is doing and I take my hat off to them. That is what I must do if I am to survive.

I must realize that success in this day and age is only for those who do their jobs well.

What, then, are the retailers of this country to do with the job that lies before them?

Having studied the reports of dealer's costs from all sections of the country, and to bring the matter down to a personal job, I think I would summarize it something like this:

First. Let me go back to the statement I made a few moments ago. The merchandise in your store and mine is worth no more than the price at which our customers can buy it in some other store. I wish we might hang that over the desk, and put it at the

top of the page in the want book, where we might see it every time we buy merchandise for sale to our customers. I must be a closer student of competition, of merchandise, and of values, and I must know the price my customers are willing to pay, and at which they can buy from other sources of supply. On special lines of merchandise sold in my store, both the personnel and myself must have more accurate knowledge in order that we may sell more effectively.

Second. Knowing my competition, my merchandise, and the prices at which my customers are able to buy, and willing to pay, I will insist that the manufacturer and the wholesaler on whom I depend for my supplies, sell me at a price that will enable me to meet my competitive situation, and leave a reasonable profit. I will refuse to buy from those who do not do this. If the theory of manufacturer to wholesaler, to retailer, is sound, then the manufacturer and the wholesaler from whom I am buying ought to be equally interested in provng its soundness and economy in the distribution of hardware. If it is not sound and efficient, it has no right to exist, and it will not long survive, if others do likewise.

Third. I will ever keep in mind the fact that due to the sad lessons of economy the buying public has learned in the past few years they will probably for several years to come be more careful in their purchases and be more exacting as to value. I will ever keep in mind the fact that trade names do not always mean quality and value and I will not disregard the demand that is growing every day for good, serviceable merchandise at a popular price.

Fourth. I will not lose sight of the fact that there are now, and always have been, numbers of folks in my community who have money to spend, regardless of general conditions. think this kind of customer might well be called "the forgotten man." All through a long period of years he has paid cash for his purchases, has required little service, and in many cases has paid the losses of the credit customer who has required the service, and has taken his own time in paying his bills. My business must be revolutionized to merchandise to this customer to serve him efficiently, and to allocate the costs of service where they rightly belong. This is the day when the cash customer is coming into his

Fifth. I will not continue to accept conditions as they are and content myself with mere complaint and criticism, on the theory that nothing can be done about it.

I made this same statement in our Kentucky convention a few weeks ago in discussing this same subject. Last Sunday afternoon I had a very pleasant visit from one of my neighboring dealers. He told me that he went home from the convention and then took a whole day off shopping the mail order and chain stores in a neighboring city. He told me that he found out that he had been paying a long price for a number of items in his store, and that he had been very much

(Continued on page 14)

MOVEMENTS OF MERCHANTS.

Battle Creek-Birney & Green, Inc., succeeds the Smith Shoe Co. in business at 28 West Michigan avenue.

Grand Rapids-The Paalman Furniture Co., 250 Ionia avenue, S. W., has decreased its capiatl stock from \$150 .-000 to \$75,000.

Newberry-Thieves entered the grocery store and meat market of J. K. Jacobson and robbed the safe of its contents, over \$200 in cash.

Detroit-The Woodward Doughnut Corporation, 1518 Woodward avenue, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Detroit-The Manufacturers' Jobbing House, Inc., 804 Hammond building, has been incorporated with a capital stock of \$5,000, all subscribed and paid in.

Fulton-Fire damaged the entire general stock of Thomas R. Mears with the exception of canned goods in the grocery department. The loss is covered by insurance.

Pontiac-The Pontiac Refining Co., 169 Whittemore street, has been incorporated with a capital stock of 2,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Detroit-The Goldman Furniture Co., 8625 Linwood avenue, has been organized to deal in furniture at retail with a capital stock of \$15,000, all subscribed and paid in.

Detroit-The Spa Corporation, 953 Penobscot Bldg., has been organized to reduce mineral waters to dry form and composition of soaps with a capital stock of \$4,000, all subscribed and

Detroit . - The Hemafil Co., 606 Woodward avenue, proprietary medicine, has been incorporated with a capital stock of 50,000 shares at \$1 a share, \$50,000 being subscribed and paid in.

Detroit-The Three Brothers Dry Goods Stores, Inc., 2530 East Davison street, has merged its business into a stock company under the same style with a capital stock of \$4,500, all subscribed and paid in.

Detroit-The Rotary Electric Steel Co., 1509 Ford Bldg., has been organized to build and operate furnaces, foundries, etc., with a capital stock of \$15,000, of which \$3,750 has been subscribed and \$1,000 paid in.

Detroit-The Howard A. Davidson Lumber Co., succeeds Howard A. Davidson, Inc., 11690 Cloverdale avenue, in the lumber, paints, glass and building materials business with a capital stock of \$75,000, all subscribed and paid in.

Detroit-The Anchor Steel & Engineering Co., 2563 Bellevue avenue, has merged its business into a stock company under the style of the Anchor Steel & Conveyor Co., with a capital stock of \$12,000, all subscribed and paid in.

Lansing-Percy E. Rulison, Glen Sensabaugh and Al Brewbaker have engaged in business at 824 East Michigan avenue, under the style of the Electric Sales & Service, dealing in and servicing radio and other electric equipment.

Lansing-Paul G. Schmidt, president of Schmidt Bros. stores, has announced that the four stores of the organization will now be conducted on a strictly cash basis, that the patrons of the stores may benefit from the "pay as you go" policy.

Jackson—The Jackson factory of the Associated Apparel Industries, with headquarters in Chicago, was closed March 1. The plant, formerly the Jackson Corset Co., started operation in 1883. About 200 employes will be thrown out of work.

Caledonia-The Caledonia Co-operative Creamery Association, Ltd., has merged its business into a stock company under the style of the Caledonia Co-operative Creamery, with a capital stock of \$5,000, of which \$2,350 has been subscribed and paid in.

Detroit-The Finsterwald Clothing Co., 235 Monroe avenue, has been organized to manufacture and deal in clothing for men, women and children, with a capital stock of \$50,000 preferred and \$1,800 common, \$1,000 of which has been subscribed and paid

Detroit-The City Poultry & Egg Co., Inc., 2815 Humboldt avenue, wholesale and retail dealer in eggs and poultry, has merged the business into a stock company under the same style with a capital stock of \$10,000, \$1,000 of which has been subscribed and paid in.

Detroit-Charles E. Elliott, dealer in drugs at 6509 Michigan avenue, has merged the business into a stock company under the style of the Charles S. Elliott Drug Co., Inc., with an authorized capital stock of \$10,000, all of which has been subscribed and \$5,-000 paid in.

Harbor Springs-Herman Van Drie, has sold his bakery to G. L. Wasnich and James L. Smith, who will continue the business under the same style, the Model Bakery. Mr. Wasnich has had twenty-five years' experience in the baking business and Mr. Smith has had fifteen years in the business.

Petersburg-J. Fred Kohler, 73, hardware dealer here for many years, died recently. He started a coal and lumber business in 1885 and added hardware lines a few years later. In addition he was a contractor and builder. Mr. Kohler, who held several public offices in the township and county, remained active in his hardware business nutil shortly before his death.

Kalamazoo-Michael Kennedy, retail dealer in cigars and tobacco for the past thirty years, has sold his stock and store fixtures to Oscar Born, who will continue the business at the same location, 250 South Burdick street. The store contains the same fixtures, including the cases and the clock located in the front of the store that were there when the place opened for business thirty years

Mt. Clemens-A new electric refrigerator, by Copeland Products, Inc., has been announced by W. D. Mc-Elhinny, vice-president in charge of sales. The cabinet is modernistic and massive, while the refrigerating unit

is small and compact. The entire refrigerating system is contained in a compartment but little larger than that occupied by the evaporator alone in a conventional refrigerator. The complete system weighs only 74 pounds, about half the weight of the conventional types, and uses but 51/2 ounces of refrigerant as against approximately 19 ounces in the older

Lansing-Lawrence C. Inman, for the past five years affiliated with the sales department of the Schust Baking Co., Saginaw, has been assigned to the managership of the Lansing branch of the company. The announcement was made from the Saginaw offices Thursday. Mr. Inman succeeds A. Frank Doyle whose resignation as manager of the Lansing branch took effect March 1. Mr. Inman began with the Schust Co. in the Saginaw territory five years ago. He started as a salesman and for the past two and a half years has been special representative of the company in Michigan. Mr. Inman is Michigan

Battle Creek-J. William Murphy, Jr., East Michigan avenue druggist. has taken out nominating petitions for mayor, announcing that he was running independently. Mr. Murphy lives at 98 Wendell and manages the Amberg & Murphy drug store at 5 East Michigan avenue, the oldest pharmacy in Battle Creek. He has a wife and two sons and a daughter, two of whom have been graduated from high school while the third is still in school, Mr. Murphy was born in Battle Creek, graduated from the University of Michigan in 1908 and afterward took post graduate work in economics at the University of Chicago and Harvard university.

Manufacturing Matters.

Detroit-The American Boy Candy Co., 8660 Mackinaw avenue, has been organized to manufacture and sell candy with a capital stock of \$1,000, all subscribed and paid in.

Detroit - Musliner, Inc., Detroit-Leland Hotel Bldg., has been organized to manufacture and sell paint, putty and glass, with a capital stock of \$25,000, all subscribed and paid in.

Detroit-The Buttercup Creamery, Inc., 12676 Hene street, has been organized to manufacture and sell butter and other dairy products with a capital stock of 1,000 shares at \$10 a share, \$4,800 being subscribed and paid in.

Death of Joseph W. Knapp, of Lansing.

Lansing, March 7 — Joseph W. Knapp, 74, pioneer Lansing business man, died Tuesday at Daytona Beach, Fla., where he was spending the win-ter months. He had been in ill health about two years.

Mr. Knapp was founder of the J. W. Knapp Co., vice-president of the Capitol Savings and Loan Co., a director of the Industrial Bank, and served as vice-president of the City National Bank until that institution was merged with the Capital National Bank in December, 1931.

Mr. Knapp came to Lansing about 1884 and went to work for the Burnham Dry Goods Co., which later became the Mills Dry Goods Co. Later he became affiliated with E. Bement & Sons as a salesman, and after a few years went to Albion and formed a partnership with Frank W. Jewett.

Mr. Knapp and Mr. Jewett came to Lansing about thirty-five years ago and purchased the old Jenison dry purchased the old Jenison dry goods store at the Southwest corner of Wash-Later they moved their dry goods business to the present location of the J. W. Knapp Co., and in 1908, Richard Lackey bought out the interest of Jewett and the firm was incorporated as the J. W. Knapp Co.

He continued to build up his busi-

ness until it became one of the state's leading department stores. Mr. Knapp was active in the retail business until when he retired and disposed of his interests.

The pioneer merchant was also one of the founders, the first secretary, and the second president of the Michigan Retail Dry Goods Association, and was active in the work of the National Retail Dry Goods Association.

He became a director of the Capital Savings and Loan Co. about ten years ago and was later elected vice-presi-He was a member of the Kiwanis Club for a number of years and served a term as its president. He served as president of the old Mer-chants' Bureau, now known as the civic bureau.

Mr. Kmapp was married to Catherine Walker, a Lansing girl, about 1885. Their only child, a daughter, died when about four years old. Mr. Knapp was born in Ohio and came to Hillsdale with his parents when a small box. with his parents when a small boy. It was there that he learned the dry goods business in a general store. He is survived by a brother, Frank Knapp, of Hillsdale, and sisters living in Hillsdale and Fort Wayne, Ind. Mrs. Knapp and Charles H. Davis are

Although business was Mr. Knapp's chief hobby, he liked golf, and built his home adjacent to the Country Club of Lansing so he could use the golf

course conveniently.

There has probably never been a business man or employer, better liked by his employes than was Mr. Knapp. Even after his retirement from active business he would return to the old store nearly every day to visit with those who worked with him in his

business.

The Merchants Bureau, now the Civic Bureau, received the enthusiastic support of the veteran dry goods dealwould always have something interesting to say at the meetings and there was always the best attention when he spoke.

About two years ago Fred E. Mills, who had been one of Mr. Knapp's close friends for a number of years, spoke at a meeting of the Civic Bureau which was set aside as a testimonial meeting for Mr. Knapp.

Mr. Knapp was interested in Boy Scout work and for two years headed the finance committee of the Lansing Council of Boy Scouts. One of his hobbies was taking three or four Scouts to the Kiwanis Club meetings as his guests.

Mr. Knapp was one of the directors of the City National Bank and sacrificed a considerable portion of his own fortune to protect depositors of that institution when it was merged with the Capital National Bank.

At the store Mr. Knapp was a tire-less worker. He was on the job day and night, was often the first to arrive in the morning and the last to leave after closing hours. D. M. Shotwell, after closing hours. D. M. Shotwell, general manager of Knapp's, who was Mr. Knapp's close business associate for years says he never knew a man who was more loved by his employes.

—Lansing State Journal.

If you would have a faithful servant and one that you like, serve yourself.

Now is the time to light up the candle of industry and economy.

Essential Features of the Grocery Staples,

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

Tea-During the week the first hands tea market has continued steady to firm. Prices, however, have shown so special further change in this country, although there have been fluctuations in the primary markets. The financial conditions especially fluctuations in exchange as between this country and the tea countries is having an effect upon the market. The situation is somewhat uncertain.

Coffee-No important changes have occurred in the market for spot Rio and Santos, green and in a large way, during the week. Futures, however, have had some fluctuations since the last report. The sale of some of the coffee taken by the Farm Board in exchange for wheat at prices lower than previous sales by the Farm Board had comparatively little effect upon the market. The general situation in Brazil coffees is not materially changed from last week. There are occasional small changes in futures some of which are upward, but the undertone is still weak with business being done for wants only. Milds are unchanged from a week ago. The jobbing market on roasted coffee is substantially the same except in spots.

Canned Vegetables - Statistics on last year's tomato pack, unusually long delayed, have been announced by the Bureau of Foreign and Domestic Commerce, and even now such statistics as are released are more or less indefinite, the Bureau points out. It appears that it has been impossible to get figures from a considerable number of canners. As far as they go, the statistics indicate a production in 1932 of 12,556,339 cases in all sizes, as against 9,243,788 cases in 1931, which was a short pack year. Maryland's output jumped from 2,641,391 in 1931 to 5,006,952 cases in 1932. California almost doubled its output. Other states had sizable increases. Corn has been subjected to pressure in various sections, even Maine, but there has not been any real wide open break down East and it appears now that the canners who liquidated their stocks at very low prices last week are out of the picture. The low price had the effect of moving the corn very fast, and getting it out of the way. It will be all right now if someone else doesn't weaken before there is any real trade demand.

Canned Fish—No change has occurred in Alaska salmon since the last report, but there is a considerable difference in the prices quoted by the different holders on pinks, reds and chums. Most of the large packers, however, are very firm in their ideas. The demand for salmon is not very good as yet. Sardines and other tinned fish are quiet and unchanged.

Dried Fruit—Dried fruit markets enjoyed an active call last week, with spot stocks generally light, and a good demand for shipment from the Coast. There has been a marked pickup in business, with apricots of all classifications moving. Prices held firm on a higher basis. Some varieties were in tailer short position here, and certain grades are none too plentiful on the

Coast. The movement of California prunes also has kept encouraging pace with apricots. There has been a firmer price trend in California 40s as 50s grew into short supply. Small sizes of prunes are in markedly narrow compass in California. All unsold stocks in the Santa Clara Valley are held by first hands or the prune pool, except for probably 500 tons still in the hands of independent growers. Raisins have at least held their ground. Thompsons have remained steady, while Sultanas and Muscats were in rather restricted demand, as also are bleached raisins. Packaged fruits have been moving in fairly good volume, with business generally on a replacement basis. The coming of the bank holidays generally throughout the country may be expected to have an unfavorable effect on trading, but most hands are inclined to look for a prompt resumption of business when the storm blows over.

Beans and Peas — Practically all varieties of dried beans are dull with a weak undertone. It is possible to buy some varieties at a shading over last week. Dried peas, however, are relatively in better condition than dried beans. This, with the possible exception of blackeye peas, which are still weak.

Cheese—Cheese shows a fair demand with prices steady. It is believed by students of the market that the reason why more cheese is not sold is because nobody makes any particular effort to sell it; it is one of those things most left to sell itself.

Nuts-While it is now getting near the time when some necessary seasonal buying is expected, large nut distributors are rather inclined to discount the volume of business usually done around this time of the year because of adverse economic conditions. The past week was marked by some pickup in the demand for filberts in the shell, as the trade has come to realize that there is a marked scarcity on the spot, although supplies abroad are plentiful enough. Pecans seem to be the next in importance, as supplies here are rather spotted, and first hands are well cleaned out of certain grades for shipment. Walnuts are dull, and there is only the barest interest in Brazils and other varieties. The shelled nut market can be summed up in few words. There is hardly any change in cables from abroad, and while stocks here are light generally, the closeness of buying keeps prices easy and it is still essentially a buyer's market.

Olives—Shippers in Spain are still holding out for firm prices. To date there has been no large replacement demand. Consumers are buying rather lightly out of spot supplies. Because of the lack of an oversupply here the price tone is firm.

Ofive Oil—Italian oil is holding around the old levels, with a somewhat weaker tone to the market. Stocks here continue light and there is a rather routine demand. Prices on Spanish and Italian oils are now about on a parity.

Pickles—Prices show no quotable changes, but because of the lack of a consistent demand there has been some competition.

Salt Fish—Demand for mackerel and other salt fish is good and is expected to continue good for the next several weeks. Prices are at present steady, but holders are predicting advances during Lent on account of small supplies.

Sauerkraut — Consumers of sauerkraut are still buying lightly. Bulk kraut remains at previous levels.

Syrup and Molasses—Production of sugar syrup is still light with the demand just about equal to it. Therefore the undertone is steady to firm, but without change for the week. Compound syrup is unchanged for the week with a small demand. The grocery grades of molasses 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—4@4½c per lb.

Beets-75c per bu.

Butter—Demand for butter during the week has been very quiet and prices have had a few small fractional declines. Receipts are just a little too large for the present demand. Jobbers hold plain wrapped prints at 18c and

Cabbage—40c per bu.; 50c for red. New from Texas, \$2.40 per 75 lb. crate. California Fruits—Empress Grapes, \$2.25.

Carrots—Home grown, 40c per bu.; California, 60c per doz. bunches and \$2.75 per crate.

Cauliflower-\$1.80 per crate containing 6@9 from Calif. and Arizona.

Celery—20@30c per bunch for home grown; Florida commands 35@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 hot house, \$1.25 per doz.

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

C. H. Pea from elevator _____\$1.10
Pea from farmer ______.90
Light Red Kidney from farmer ____ 1.50
Dark Red Kidney from farmer ___ 1.25
65 lb. tubs at 17c for extras.

Eggs—The market for eggs has ruled from steady to firm during the week. Offerings of fine fresh eggs are limited and the demand pretty good. Jobbers pay 7c per lb. for receipts, holding candled fresh eggs at 13c per dozen for hen's eggs and 10c for pullets.

Grape Fruit-Present prices are as follows:

Florida Mor Juice	\$2.50
	2.75
Texas, Choice	3.00
Texas, Fancy	3.50
Texas, bushels	
Green Onions-Chalots, 60c per	doz.

Green Peppers-50c per doz. Honey-Comb, 5@6c per lb.; strain-

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 ___\$2.85 Imperial Valley, 4s and 5s, crate_ 3.00 Hot house, 10 lb. basket ______ 60

L	emon	s-T	he pric	e is as	follow	/s:
360	Sunl	cist -				\$5.50
300	Sunk	ist				5.50
360	Red	Ball				4.50
300	Red	Ball				4.50
			20			1165

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

	23.00
	3.00
Ball, 50c per box less.	

Indian River oranges are sold on the following basis:

26		\$3.00
50	PER TORREST STATE OF THE	3.00
76		3.00
16		3.00
52		3.00
	A Company of the Comp	
24		2.75
Bul	k. \$3 per 100 lbs.	

Onions—Home grown, 50c per bu. for medium yellow. Domestic Spanish, \$1.40 per crate.

Parsley-50c per doz. bunches.

Potatoes—Home grown, 40c per buon the local market; Idaho bakers, 26c for 15 lb. sack.

house. Spinach-\$1 per bu. for Southern

grown. Sweet Potatoes-\$1.50 per bu, for

kiln dried Indiana.

Tangerines—\$1.90 per box or bu.

Tangerines—\$1.90 per box or bu.
Tomatoes—Hot house, 10 lb. basket,
\$1.40: 5 lb. box, 75c.

Veal Calves — Wilson & Company pay as follows: Fancy _________6@7c Good ________5@6c

CLOVEN HOOF OF CHAINS.

(Continued from page 1)

numerous small checks which the customer had been given. This is the system by which checks were cashed, and then the last few days of the banking holiday, just a few days before the banks were opened in a modified form, the chain stores refused to cash checks of any description for anybody whatsoever.

It strikes me that through this period the independent merchants not only of Battle Creek but every community in Michigan, as near as I can find out, were put to the test and proved to be 100 per cent. in the emergency, They' extended credit, they cashed checks and did everything possible to help out during this time of stress. The chain stores all the way through fell way short on the opportunity presented to them to be of some use in the communities in which they do business.

I sincerely hope the editor of the Michigan Tradesman will make good use of this article.

Joseph C. Grant.

MUTUAL FIRE INSURANCE

The Gospel of Mutual Insurance.

The year 1932 is at an end. With its passing let us review the progressive and stabilizing influence mutual fire insurance has exercised throughout the Nation.

The gospel of Mutual Fire Insur ance is simply selection, inspection and economy of operation-and this simple gospel has well served our Nation in this time of need. Mutual insurance has proven so beneficial that nothing can now impede its progress. It has been repeatedly proven that selection, inspection, education, co-operation and responsibility are the strands which make the mutual unbreakable.

Mutual insurance means something more than piling risk upon risk, something more than a mere business transaction. When a man is really converted to the cause, he is as one born again-he has entered the kindgdom, leaving behind his old faults and habits. This is no mere figure of speech -it is gospel truth. The trouble lies to-day with the preachers-they won't take time to explain their doctrines to individuals-they want tham to come up their trail in droves. And the result? Higher loss and expense ratioslower dividends-failures. The purely mutual company - the company that calls for personal responsibility on the part of its members-is the sound, successful company to-day.

One who well knows the value and necessity of mutual insurance, said recently: "Men who devote their entire time to buying the multitudinous coverages required by big business are now indicating their unmistakable preterence for mutual insurance. America's farmers, backbone of the Nation, have always looked to mutual insurance for their protection against the hour of trouble. And so in large measure in all the ramifications of business and industry. The consequence is that this business of ours is now so closely interwoven into the fabric of American life that its future is bound up with what is happening to our general social and economic structure."

Do you not realize that the practice of mutual fire prevention has materially aided in the stabilization of your fire insurance rates; of your property values; and has helped lessen the cost of Government through lowered taxation, in maintenance of home industries and the attractions of new industries to the community?

The outstanding characteristic of mutual insurance has been its permanency and stability. Older than the Nation, is this thing called mutual insurance. In the year 1789 our National existence came into being-but mutual insurance was there to welcome it, for mutual insurance guided by such hands as Hamilton's, Marshall's and Franklin's had already been functioning continuously for many years. Mutual insurance is now entering a decade of unprecedented growth. Never has the stability, the permanence of mutual insurance been so well justified or so thoroughly demonstrated as in 1932. The truth stands to the front that mutuals are stronger to-day than ever before.

The days past were days of many problems. The times made it necessary that the officers and directors of mutual companies use their heads as they had never used them before. Senator Shipstead pointed out clearly the value of the mutual insurance company during the year 1932. Others have aided materially as to the best way to prevent arson fires or other fires, and mutual insurance has done just that. Through inspection, through an adjustment of insurance values, through education of policyholders, and through careful underwriting practices, mutual companies set about to maintain the wonderful reputation accorded them by Senator Shipstead, and their success has been stupendous.

The continuous intelligent attention to fire prevention on the part of mutual companies and their home owners, will soon make fire prevention an accomplished fact.

How Things Are Going in Central Florida.

Sebring, Florida, March 4-Having the Michigan cherry festival, missed the Michigan cherry festival, with the accompanying queen crowning festivities last spring I attempted to even up by attending the strawberry festival this week at Plant City. Strawberry festivals are all the rage in Florida in mid-winter, just as are cherry tours and festivals and the crowning of our cherry queens in the crowning of our cherry queens in the spring time in Michigan. Comparisons are always odious, and I am anxious to merit the good opinion of my hosts down here, but the facts are that we have considerably more class to the crowning act in Michigan than they do in Florida. First of all they do not have here the presence and participa-tion of the governor of the state. The capital city—Tallahassee—being a bit too far away from the region of fruit festivals, at least the sort that they celebrate in Plant City, Lakeland, Winter Haven and other towns where we have celebrated to call a Florida governor.

It may be of interest to note that there is a North and South Florida, just as distinctly as there is North and South Michigan. Indeed, it is a greater distance from Key West, Florida, to its most Northern point than it is from the Ohio or Indiana line to the farthermost point in the Upper Peninsula of Michigan. The difference in permanent, early settlement and density of population in the two states is just the reverse. Northern Florida has been Northern Florida has been reverse. well settled for many years, as has Southern Michigan, but the development of South Florida, for the most part, has been comparatively recent and no contemplated development in and no contemplated development in Michigan compares with the proposed redemption of the everglades section in Florida. I wrote briefly of that a couple of weeks ago and will refer to it again when some road construction makes more convenient a trip to Clewiston in the sugar cane country and the location of the biggest of sugar mills.

Rex Beach, noted author, has a side line as proprietor of a truck farm in the Avon Park section, which I visited on Thursday. This clever writer of on Thursday. This clever writer of thrills specializes in gladiolas and ex-hibits them at the various fairs and festivals. His gardener is as adept at bringing out the colors of a flower as is his distinguished employer in word painting.

sugar industry in Michigan would seem to have as close a connec-tion with the fruit industry of our state as the two have in Florida, I am for Buying Michigan if it does not involve so large a contribution through state socialism—subsidies, etc.—as to the whole advantage that home industries might be expected to gain.

Newspaper reports indicate that dif-ferent sections of Michigan have varied interests in the bank holiday and some home state dailies seem anxious to drag politics into the situation, regard-less of how it may effect the general welfare. I have a notion that Senator Couzens and Henry ford have always been closer together politically than was generally supposed. If they can tie up in this situation and work together it would seem to offer an op-portunity for real accomplishment not to be gained by any sort of personal rivalry, or by some political party damphoolishness.

I know some people, both in Michigan and Florida, who are so politically sore over the late election that they

seem unable to think, act or talk with even a fair degree of sanity. And they are not confined to the opposing party, either—no matter which one that hap-

pens to be.

Persons who are Roosevelt-minded

—that is, those who have watched and
studied his career—are for the most
part pleased and satisfied with his
cabinet selections. There is some complaint that he did not throw out the
"All Aboard" line to the forces who fought him in Chicago and withheld support in the election until every-body, except a few partisanly blind, ungraciously accepted the probability of his election. Just as he disappointed every critic of his pre-convention and National campaign, Roosevelt has disappointed those who hoped he would fail in picking a strong cabinet or would select one devoted to special interests or one having no interes except their own. Harry M. Royal.

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

Mutual Insurance

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

The saving in cost is not made at any sacrifice in safety and strength, The Mutual plan of operation is right, Mutual insurance is better protection, Because it is better it costs less. May sound unreasonable if you are not informed, An investi-

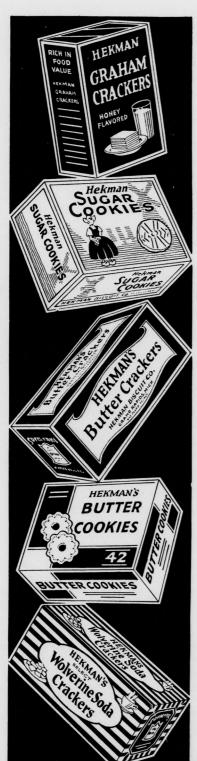
gation is convincing, For the sake of yourself and your business, investigate

Finnish Mutual Fire Insurance Company

444 Pine Str., Calumet, Mich.



The Value of a GOOD NAME



All things being equal, we all prefer to do business with our friends. This is why HEKMAN Cookies and Crackers are the best selling line you can handle.

In the first place, all things are more than equal. HEKMAN Cookies and Crackers are made of the finest, purest ingredients; baked in a scientifically modern, scrupulously clean bakery; immediately packed in sanitary packages; and shipped at once by Hekman's own fleet of trucks, direct to the retail store. They are good, wholesome, pure, and fresh.

But as important as the goodness, the wholesomeness, and the freshness of HEKMAN Cookies and Crackers—is the GOOD NAME Hekman enjoys throughout the community.

This GOOD NAME, backed by the good HEKMAN dainties, and continually fortified by regular and persistent advertising, means quicker sales, larger sales, more profitable sales, for you, with HEKMAN'S.

For the trade you serve, HEKMAN'S is a friendly name, known and respected by your customers. The handling of HEKMAN Cookies and Crackers adds to the character of your own good will. It is a line that boosts for you because of its good name.

Concentrate on HEKMAN Cookies and Crackers and you concentrate on the line that means most business for you.

HEKMAN BISCUIT CO.

GRAND RAPIDS, MICHIGAN



No. 133

SMALL STORE OUTLOOK.

The smaller retail merchant, doing under \$100,000 annually and averaging about \$30,000 in sales a year, has the greatest opportunity now to get his share of the retail business that he has had since the end of the war. This is said not to disparage the marked difficulties facing the small merchant, but is based on recognition of the strides in better merchandising which a good many small stores have taken.

In the current picture, this type of merchant, through his greater flexibility of operation, has found himself in a position to adjust very effectively his overhead. rents, many items of controllable expense, supplies and selling costs. The job then is to get sufficient volume to show a profit. This can be done. It is more than likely that a greater percentage of small stores will be able to achieve a profit this year than in 1932, despite intense competition.

Expense cuts in a good number of instances have about reached their limit for the smaller store. A ratio of about 27 per cent. seems likely for many, with 25 per cent. an ideal figure. The current emphasis should be on preserving the maintained margin figure and steps to achieve 30 per cent. or better in this figure will afford a net profit.

The requirements for producing a net profit by the small retailer are not mysterious. A fundamental to profits is planning ahead and then carrying through on the plans, something which few small merchants have done until recent years, but which they are now doing in far greater numbers.

The groundwork for such planning rests on knowledge of consumer demand, the stocking of merchandise which has been shown to meet customer favor and in basically controlled assortments and price lines. In recent years the smaller merchant has made marked headway in clearing out old and slow-moving goods and can start from scratch in the sale of new, wanted merchandise.

A vastly larger amount of data on consumer demand is now available to the small merchant. This information, together with the promotional assistance given by the alert wholesaler, enables the smaller retail merchant to keep his stock investment liquid and speed his stock turn.

Trends in consumer demand are now accurately indicated by reports of what is selling in key cities, by the careful shopping of items and response received by competing retail units and by close check upon the constant stream of developments in the wholesale markets, including new products, better packaging and the establishment of price points permitting the most rapid flow of merchandise.

The independent merchant today can effectively meet chain store competition. He has available to him the same tools of central planning, more effective merchandising and promotions. is his job to carry through. The day of the small merchant serving as his own buyer, merchandise manager and sales promotion expert, battling against organized competition, has definitely gone.

Basic stock control methods are now being used by thousands of small merchants, which enable them to buy the wanted items in popular price ranges and obtain a faster turnover at a maintained profit. The haphazard price ranges which commonly featured small store merchandising are well on the way out.

There is considerable talk today regarding loss leaders. This will always be with us; the small and the large retailers must both use a certain percentage of thinprofit items as a sales stimulant. It is extremely important, however, that retailers keep in the middle of the road in following

Small store credit difficulties undoubtedly represent a serious problem to-day. No general rule can be laid down to meet the current difficulties; each case must be decided on its own merits. The wholesaler is justified in aiding, so far as possible, the retailer who has maintained a good credit rating in the past.

BANKING CRISIS REACHED.

What now confronts the country is the necessity of adjusting itself to partial payment of its savings based on the ratio of liquid to frozen bank assets. It is now realized that statewide holidays in the beginning were a grave mistake. A fixed ratio, based possibly on the decline in commodity prices, might have been adopted and all banks closed down that were not able to meet it. Putting the country on a cash basis, it is pointed out, was bound to result in disaster.

The business index has, of course, registered the shock of banking developments. Its brief rise has been succeeded by a reaction which will probably carry it below the Summer low. On the other hand, securities and commodity prices toward the close of last week were buoyant. In the former case this was ascribed to "short covering," but it looked atso like the vague beginnings of inflation.

Like many other forecasts in this depression, the prediction that the financial panic was over last Summer has proved wide of the mark. Nevertheless, the fact that the crisis has now come to a head should mean action and an end to the creeping paralysis which more than anything else has delayed business plans and opera-

While it was too early to canvass the reaction among the rank and file of business interests to the Roosevelt inaugural address, the first opinions obtained indicated that the new President's decision to deal with the emergency on a war-time basis, if necessary, was thoroughly welcome. His facing of the realities of the situation and his promise of action instead of talk were especially commended.

The specific program offered by President Roosevelt, comprising strict supervision of the uses of credit, elimination of speculation with other people's money and provision for adequate and sound currency, was interpreted as effective strategy toward re-establishing public confidence.

In retrospect the absence of such safeguards appears to be the most important reason for the trouble in which the country finds itself. The war brought its problems, of course, but the real cause of the inflation and subsequent collapse is undoubtedly to be found in the mistakes made by the central banking authorities from 1924 to 1927, when they decided upon their easy-money policy, at first to help Great Britain and then because of the dominance exerted by the National administration and its prosperity fixa-

Later the spirit, if not the letter, of the Federal Reserve act was violated in diverting to security speculation the funds which were supposed to be restricted to commercial use only.

COAL, OIL AND GAS.

In the booming days of industrial development there was talk of the ultimate exhaustion of the world's fuel resources. Those ideas have been largely disproved already and lately denied by the allegations of technocracy, which foresaw in the near future a vast surplus of energy, the product of too much invention and efficiency.

Somewhere between the two extremes lies the truth of the matter. Figures of fuel consumption presented to the convention of the American Institute of Mining and Metallurgical Engineers are less sensational than the estimates of technocracy. An "energy survey" of the coal and petroleum industries indicates that statistics of the past are not a safe guide for the future. The extraordinary rates of increase in fuel consumption and energy output will not be maintained. There was, for example, an increasing rate of coal consumption from 1850 to 1910, a slowing-down thereafter and a peak consumption figure of about 6 tons per capita in the United States in 1917. Since then there has been a steady decline to an average of 4.2 tons in 1930. The experts' estimate for use of coal in 1950 is only slightly higher than the present figure.

The use of oil and gas is expected to increase in the next twenty years, but by no means at the rate of the last twenty. And the demand for energy, which has multiplied so amazingly in the last half century, is expected to increase at a rate only slightly greater than the growth of population. Practical engineers are already expecting

a time when "the demand for energy will become satisfied and from then on its increase may be only in proportion to the increase in population."

Fuel is only one of many factors in the economic riddle. But the case of coal, oil and gas illustrates the fallacy of interpreting the future altogether by the experience of the past. Twenty years ago there was an outcry about the ultimate disappearance of coal; more recently the danger of exhausting the world's oil was widely advertised. These dangers no longer seem serious. A more important and immediate problem is to utilize the world's available energy, which can be produced without much increase in consumption of natural fuels for an apparently indefinite period.

DRY GOODS CONDITIONS

From over the country last week came reports of the heavy toll taken of retail trade by banking troubles. The losses in some cases ran as high as 75 per cent., while in other instances emergency measures of one kind or another held down the declines. Locally, trade in the early part of the week was quite fair and some of the sales even pushed figures well ahead of a year ago. Later on, adverse weather and the bank scare, culminating in the declaration of a holiday, caused trade to drop off.

For the month no estimate of trade can possibly be made owing to disturbances throughout the country. The stores in New York will probably show a loss somewhat below the drop of 25 per cent. reported for January and fairly well in line with the comparison for the first half. The average will be brought up by the increased volume done by the stores now holding big sales.

Spread of banking difficulties has, of course, placed additional obstacles in the way of maintaining even the decreased sales which the stores had been suffering. The way these new problems are handled, it is emphasized, will play an important part in future good-will of customers, and great care is suggested.

Once the emergency is over, there are good grounds for believing that the cloud may prove to have a silver lining for retailers, inasmuch as some of the hoarded currency will be spent before it goes back to the banks.

Wholesale merchandise markets were quiet in the week and cancellations were received from disturbed regions. Manufacturers have quite generally adopted the policy of shipping where the moral risk is good, regardless of banking restrictions.

Neither patents, processes nor secrets are any longer assurance of success. The men responsible for the financing of industry have come to recognize that scientific methods have largely leveled down the advantages between one product and another. There are no longer any secrets in business-at least not in the most successful business.

The hardest part of making good is doing it all over again every day.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

After six weeks of suspension our weekly Out Around calls were resumed last Saturday. Our first call was at the peanut butter factory of the Koeze Manufacturing Co., at Glenwood, where a second-story addition was being made to the building. It seemed good to see men working again on new construction and to realize that this was rendered necessary because of the growth of a business which had met a disastrous failure because of its former association with a man who worshipped at the shrine of John Barleycorn.

I was pleased to note that the new route for M 21 from Grandville to a mile or so Southwest of Jenison had been graded during the winter and would be ready for cement as soon as the new road bed settles. Two new bridges will have to be constructed over the creeks South of Grandville. The old structures have been a menace ever since the automobile came into general use.

Our next call was at the store of the De Vries & Dornbos Co., at Holland, where we had the pleasure of listening to the oath being administered to our new President by Charles E. Hughes, the greatest lawyer in the world, and the inspiring speech of acceptance by President Roosevelt.

The next call was on the grocery store and meat market of J. J. Kuite, where we were told the elder owner of the business is now confined to his home as the result of a stroke which he sustained a year or two ago. This store looks very attractive and the genuine pork sausage on which the elder made and sustained a wide reputation for many years is now sold at two pounds for 35 cents instead of 35 cents per pound, as formerly, with no change in the method of manufacture or the ingredients used-pork shoulders, salt and sage. My original description of this product and the conditions under which it was sold, published in the Tradesman two or three years ago, has come back to me in trade papers published in Canada, England, Holland and New Zealand.

My next call was on the new landord of the Warm Friend Tavern-John Hafner-whom I found to be a very approachable gentleman. Hafner was born on a farm, three miles from Celina, Ohio, Aug. 25, 1895. Both of his parents were born in Germany. The family consisted of eight children-three boys and five girls-all of whom are still living except one son. When Mr. Hafner was four years old the family removed to Bryant, Ind., where the parents still reside. John graduated from the literary course of the Bryant high school when he was 18 years old. He then took a position in the assembly department of the National Cash Register Co., Dayton, Ohio, where he remained three years. His next connection was as clerk of the Manchester Hotel, Middletown, Ohio, where he remained eight years. He then came to Holland as chief clerk of the Warm Friend Tavern. On the retirement of Manager Dauchy, Jan. 1, of this year, Mr. Hafner was promoted to the position of manager.

In 1917 Mr. Hafner enlisted as dispatch rider in the 37th division and received his training at Montgomery, Alabama. He served twenty-two months at Montgomery and nine months over seas. He was not injured during the war, although he served near the front lines all the time he was in France.

Mr. Hafner has never married. He belongs to the Elk's lodge of Holland and is an ardent lover of golf and lake bathing, in both of which he is very expert.

He recently received a letter from the Chamber of Commerce of Holland, announcing that he had been elected chairman of the convention committee which pleased him greatly.

Personally, Mr. Hafner is a very agreeable man who has a faculty of making and retaining friends to a remarkable degree. Like all landlords at present, he is running close to the shore, so far as current expenses are concerned, and keeping the cost of hotel service down to the lowest possible point, consistent with the satisfactory accommodations furnished.

I recently read the autobiography of Calvin Coolidge, written immediately after he retired from the presidency and loaned it to a friend who was born and brought up in Boston. In discussing the book with the Bostonian the other day, I casually remarked that I thought New England people possessed some qualities not to be found anywhere else in the country. He replied that he could confirm that opinion by his own experience. His father, who was superintendent of a factory employing 1000 women, using an equal number of sewing machines, gave the son a high school education, with seven years in a musical institute in the meantime and three years in an engineering school. This done, the father then asked the son what he planned to do. The son replied that he was undecided as to the line of work he would espouse. "How would you like to come in the factory with me?" enquired the father. The son immediately fell in with the idea and reported for work the next morning, when he was told where the brooms were kept. Somewhat crestfallen, because he expected to start higher up than a floor sweeper, he asked what his salary would be. "Three dollars per week to begin with," replied the father. The son handled the broom the best he knew how. He soon became so adept in the use of the broom that he completed his task by 3 o'clock in the afternoon, when he was told 'to devote the remainder of the day to repairing any machines which happened to be out of order. Soon after his father added 100 machines to the equipment and told his son he might set up forty of them. The new equipment did not work well and the superintendent of the sewing machine factory was sent to straighten out the difficulty. When he saw that forty of the machines were set up differently

than the remainder he asked who was responsible for the change in installation. "I am the guilty party," replied the young man, whereupon the superintendent approached the father with the remark that he would like to transfer the young man's activities to the sewing machine factory, because he was evidently destined to be a mechanical genius. "I think it would be a good idea for my son to work somewhere else than under my instruc-tions," replied the father. "I will start him in at \$18 per week and push him along as fast as he develops," said the other. "I will not let him go unless you promise me you will start him at \$10 per week," said the father. The transfer was made on the \$10 basis, but within a year the son was gradually increased to \$25 per week, which was considered good pay for a young mechanic thirty years ago.

C. C. Kern, proprietor of the White Lake grocery, one of the bright spots on the main street of Whitehall, sends me a newspaper clipping concerning the decision of the Michigan Supreme Court on the malt license matter, as follows:

Chain store companies are not required to pay a malt tax license fee for each store.

The state malt tax law provides a license of \$25 for retailers and \$100 for distributors. Frank D. Fitzgerald, secretary of state, construed the act to mean each store in a chain must pay the fee. Suit was brought by the Kroger Grocery and Baking Co.

The supreme court held any firm or corporation may do business in all its branches with a single privilege

Mr. Kern comments on this decision as follows:

Attached you will find an interesting clipping—interesting to our octopuses. Is it imperative to elect judges for both justice and injustice? Should it not be the latter only? Should a judge be influenced any more by a small pile of gold than a large pile? If either, then civilization should cease. I am paying \$25 for one year for one small store. Why should chain stores be permitted to create more havoe? I am certain that ruling can be modified—perhaps nullified—through you.

I was very much disappointed when this decision was announced and immediately wrote the Secretary of State enquiring what, if anything, can be done to secure a rehearing of the matter. I will undertake to exploit his opinion as soon as I receive his reply. Mr. Fitzgerald has always been regarded as friendly to the independent merchant, having gone out of his way many times to show his disposition to accord the independent a square deal. Under this decision chain stores in Detroit will each pay from 2 to 4 cents license, while independents will be compelled to pay \$25, the full extent of the law. Governor Comstock cannot afford to permit this discrimination to continue and receive and votes from independent merchants the next time he runs for chief executive.

A reader of the Tradesman asks me to give him the name of the author of the following:

Were a star quenched on high,
For ages would its light
Still traveling downward from the sky
Shine on our mortal sight.

So, when a great man dies, For years beyond our ken The light he leaves behind him lies Upon the paths of men.

I have gone over my records with great care and thoroughness, without result. Can any reader of the Tradesman come to my assistance in this matter?

We see much in the papers nowadays about Buy American. It strikes me that an equally good maxim is Keep Home Money at Home. This is strikingly illustrated in the circular I prepared for distribution by independent merchants entitled Slow But Sure Starvation. I have received many enquiries concerning this treatise.

The editor of the Pittsford Reporter, who has long been a constant reader of the Tradesman, writes me as follows:

Pittsford, March 2—As an editor with the banks worse than closed you appreciate my position. I will never be without the Tradesman as long as you are at the helm. I am enclosing two dollars and that's about every cent I have left. Will send the other dollar after we collect from Andy Mellon.

I am going to ask your permission to print in my paper next week your wonderful article, Slow But Sure Starvation. I understand you had it copyrighted and I will print it as that.

copyrighted and I will print it as that.
We are getting chain store results
now and I believe it is an opportune
time to hit while the iron is hot.

I will thank you in advance for a prompt reply and also for being patient with me.

K. A. Eldridge.

To this letter I replied as follows:

"I cheerfully acquiesce in your request to reproduce Slow But Sure Starvation in your paper, with the condition that you make no reprints therefrom for others.

"You will do your mercantile friends a great service by printing the article in your paper because it will do much to convince the readers of your paper that money paid over the counter of a chain store goes direct to New York and is gone forever from your community except the small percentage paid for rent and clerk hire. If Buy American is good, Keep Home Money at Home is equally advantageous."

I am asking all my correspondents and contributors not to use the air mail under any circumstances, because I have found to my sorrow that air mail is slower in transportation or delivery than regular rail mail. I have lost so many letters and so much correspondence sent from California that I cannot be responsible for further use of that method of transportation. A friend who was in New York last week received letters sent by train within twenty-four hours, but those sent by air mail were forty-eight and seventy-two hours in reaching him.

Some of the older merchants will recall Richard Blumrich, who was a partner for many years in the wholesale and retail tobacco store and cigar factory of H. Schneider & Co., Grand Rapids. His portrait appeared for many years on all boxes of Dick and George cigars, a famous brand in the '80s and '90s. He had a stroke years ago and has been bedridden for a long

(Continued on page 23)

FINANCIAL

Final Crisis Has Occurred.

The events of last week undoubtedly were followed with a great deal of interest by Michigan Tradesman readers. The deterioration of the banking situation, which has been revealed since Feb. 14, reached its climax in a suspension of all banking activities throughout the country. The greatest individual loss of gold in one day was \$116,000,000.

Many financial writers now think that the final crisis has occurred. Out of this will come confidence and it will correct business through sound banking practices.

There is some encouragement to the holders of stocks and bonds in the action of the market. In the face of all the developments, the Dow Jones averages for last week were only three points below the level of Feb. 14. Stocks were accorded support and the supply was limited.

In Barron's Financial Weekly of March 6, one of its financial writers states that a declaration for sound money and inflationary and voluntary devaluation is a favorable omen since this talk only occurs in the last stages of a depression. They quote one financial writer as stating that financial history indicates that the second year of every depression is a period of hysteria, the third year a disappointed hope for better things and despondency and the fourth a grasping at the idea of a short cut through tinkering with currency.

Many financial writers state that all of the problems are now in the open and out of this should come confidence although it seems that caution should govern the investor until the situation J. H. Petter. clears.

Effect Banking Disturbances Have on Trade.

Banking events in the last few weeks have diverted the customary amount of attention from the business picture. This is not surprising, for banking troubles come home to us with unusual vigor. Nevertheless it should not be forgotten that as between banking and business, the latter is the more fundamental.

During the last eight months the record of busness has been good. This does not mean, obviously, that there has been any startling recovery. Quite the contrary, in fact, for during the period as a whole business has little, if any, more than held its own. Further, the period has been characterized by, first, a rather marked increase, and then, a gradual decline. The apparent stability, therefore, in no small measure is the result of the decline so far not having been sufficient to offset the earlier gain.

This is an important reservation on the impressveness of the business trend since last summer. Neverthe-

less the fact remains that for some eight months the business community has not been subjected to the psychologically devastating effects of ever recurrent "new lows." There is a real justification, accordingly, for maintaining that recently business has enjoyed the benefits of a broad, although not too steady, equilibrium.

This indicates that in the business part of our economic structure, the necessitous wholesale liquidation and deflation may have been completed. Needless to say, this is not true in every single case. There are whole lines of business activity and thousands of individual organizations which still have the task of readjustment ahead of them.

If the rest of the business structure can maintain its recent stability, however, these remaining readjustments will be of only minor significance from the point of view of society. They then be merely a question of bringing the company or industry concerned nto a workable relation with a general equilibrium. There is as much difference between this and trying to adjust a business to a liquidateconomy as there is between standing on a solid floor and trying to stand on a rolling barrel.

Whether the rest of the business structure can maintain even its recent stability depends upon the strength of the outside forces exerted upon it. The greatest danger in this regard is from the financial system. So far there has been no appreciable reflection of the recent financial disturbances in the business statistics, the indexes holding up remarkably well. It still is too early to conclude whether this record can be maintained. If it is it will be the greatest argument for optimism that we have had in the last four years. Ralph West Robey.

[Copyrighted, 1933.]

Proceedings of the Grand Rapids Bankruptcy Court.

Bankruptcy Court.

Grand Rapids, March 1—In the matter of August C. Fox, Bankrupt No. 4944, final meeting of creditors was held Feb. 3. Trustee represented by Harold H. Smedley, attorney. Trustee's final report and account approved and allowed. Claims proved and allowed, bill of attorneys approved and allowed, bill of attorney for petitioning creditors having been reduced and allowed. Petition of George D. Stribley, trustee under trust mortgage prior to bankrupt, under decision governing such matters, entirely disallowed. Accounts receivable sold at auction. Order made for payment of administration expenses and first and final dividend to general creditors of 11.6 per cent. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to Clerk of Court.



In the matter of Sol Tobias, Bankrupt No. 5139. The first meeting of creditors has been called for March 20.

In the matter of Sol Tobias, Bankrupt No. 5139. The sale of assets has been called for March 22 at the premises formerly occupied by the bankrupt at 117 South Front street, Dowagiac. The stock for sale consists of shoes, rubbers, men's furnishings and fixtures, appraised at \$1,872.79. All interested in such sale should be present at the date and time above stated. above stated.

In the matter of John H. Varenhorst, Bankrupt No. 5148. The first meeting of creditors has been called for March 17. In the matter of Shirlie Merritt, Bank-

rupt No. 5142. The first meeting of creditors has been called for March 17.

In the matter of Irvine Highland, Bankrupt No. 4866, The first meeting of creditors has been called for March 17. (Continued on page 22)

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Income Tax

... In keeping with our usual practice we have again engaged the services of the accounting firm, Siedman & Siedman, to assist our patrons and friends in preparing their income tax returns.

... A representative of this firm will be in our office on Tuesday, March 14, and you are invited to avail yourself of this service.

GRAND RAPIDS NATIONAL BANK

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.

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Lurie, Detroit; E. B. Hawley,
Battle
Creek; Ward Newman, Pontiac.

A Grocer's Bill Two Centuries Old.

In London, in August, 1931, Secretary Beeching of the Grocers' Institute, showed me a household account book kept for several years beginning in accordance with this notation: "Book opened November ye 19, 1721". Hence, as Mr. Beeching remarked, this book was kept "before there was a United States"

This is the "Household Book of Honble Mrs. Knight." During the time it was kept, it accounts for all the lady's various expenditures. The first entry is that of a mantua maker, eighteenth century equivalent of the women's garment shop of to-day.

The "Honble" Mrs. Knight was a systematic woman. She not only kept her household expense in order, but was in a position to prove her accounts at any time. Her plan might not be a bad one for many modern housewives to emulate. This is how she operated:

There were no telephones those days and London streets were notoriously ill pavevd; nor were there any automobiles to save time or make shopping a pleasure. Hence such folk as Mrs. Knight sent their serving people to market.

Then when the lady got her household allowance, she tucked her book under her arm and hied her to her various tradesmen's offices, or, to picture her more plausibly, she walked ahead while a serving man carried her book, or, still more in keeping with "Honble", she called her coach and was driven about.

Arriving, then, at the shop of Charles Sparrow, grocer, she asked grocer Sparrow what she owed him. Whatever he answered, she then presented her book, told him to enter her bill in detail, foot it up, write a formal receipt below the footing and sign his name. Thereupon, she paid him the money and departed.

Her household must have been rather extensive and her scale of living certainly was was top hole, as the British say it. This is plainly indicated by one entry, evidently covering a single purchase from said grocer Sparrow. That purchase occurred June 15, 1732-just over 200 years ago, only four months after George Washington was born and forty-four years before there was a beginning of the United States. It sure was a goodly purchase, as may appear below. It reads:

Sugar	100@28	say	\$7.00
Wt Sugar	100@56	say	14.00
Do Powd Sugar	020@8d	Lb.	.16
6 Do Lo 343/4	@9d	Lb.	.18
Single Lump	020@56		.18
Sugar1	qr.@C6	Lb.	.12
Raisins			
Currants			

Perle Barly	12@5d	Lb.	.10
Rice	12@21/20	Lb.	.05
Bro Candy	12@8d	Lb.	.16
Jor Almonds	12@14d	Lb.	.28
G W Rice (?)	2@5d	Lb.	.10
Bla Pep	6@16d	Lb.	.32
Mace	1/2@18/-	Lb.	4.50
Cynamon	1@9	Lb.	2.25
Cloves	1	Lb.	1.25
Nutt	1	Lb.	2.25
Wt Ginger	2@14d	Lb.	.28
Jam Pepr	6@14d	Lb.	.28
Pistatia Nutts	6@14d	Lb.	.28
Starch	12@41/20	d Lb.	.09
Fine Starch2	13/4@7d	Lb.	.14
Indico	12@2/-	Lb.	.48
Fine Powd Blew-			
6 boxes 6/-2 Hampe	ers 3/-		
Sugar	4@28	(?)	

£ 20: 3 51/4 Rec'd June 15, 1732, twenty pounds three shilling, in full of all demands. Charles Sparrow.

Fourteen days later is the entry of Mrs. Knight's poulterer. Between the two comes a purchase from her fishmonger. Next year there is a \$55 order of fancier groceries and further on another \$55 worth of teas and a pound of coffee for \$1.75. In 1733 her bill with her brewer ran to \$30, but that purchased twelve barrels of malt beverages. My bit transcribed personally by Mr. Beeching ends with four purchases of meat.

But this general household account book contains details of purchases of furniture, garments, ironmongery (as we should say, hardware) fuel, drugs and all other supplies. The writing is as readable as anything we should find in tradesman's books to-day, although there are variations in the spelling, as might be expected before Dr. Johnson had published the first dictionary of the English language and folks spelled mostly in their own sweet way.

So what we have here is not an item of mere casual interest, but a document of historical material, a source book of contemporary information of peculiar value. It sheds much light on the daily lives and habits of folks of those days and, incidentally, indicates how our lives have changed in certain particulars.

Look, for example, at all those sugars and let us try to imagine what they were and how used. Costs do not seem far out of the line of our own experience, but they are actually so far removed from present day values as to be comprehensible only to special historical students - and not always fully understandable by them. This because of the tremendous change in the purchasing power of money and the modifications in our way of life contrasted with 200 years ago.

Ten cents for a pound of "perle" barley looks familiar, until we realize that 10 cents in 1732 represented the purchasing power of anywhere from 75 cents to \$1.50 of our present money or more. Against that simple fact are all the modificfiations of living and the scale thereof which unquestionably offset much of the depreciation in our money-values.

But the prices of spices are significant. Notice those which originated in the East Indies and Malaysiamace, cinnamon, cloves and nutmegs. Such prices connoted the long voyage around Good Hope and all the hazards of trading to India in the cockle shells known those days as ships; whereas spices from the West Indies were priced at barely 10 per cent. of the cost of the others.

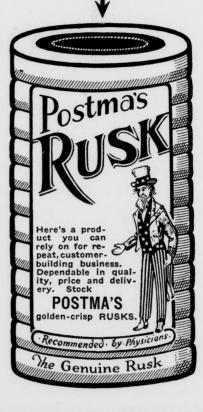
Spices were highly prized at that time as the only kind of preservatives. Meats must be salt or pickled to be kept at all. There is little enough refrigeration in Europe right now. There was not merely no refrigeration 200 years ago, but no understanding of how it could be implemented to preserve foods. Hence spices were literally worth their weight in precious metals. But it is curious to see Jordan Almonds priced at such a moderate figure, not to mention Pistachio nuts.

With such facts and figures in mind we may be able to get a dim conception of the affluence of a lady of that time who could pay over to one of her grocers \$100.75, for it is to be noted that Grocer Sparrow "threw off" the 51/4 pence, say 101/2c, and the scale of living of such a family at a time when one could live for \$30 per year, board and lodging, in a small town, or might reside in the metropolis of London for \$150 for an entire year, occupying "chambers" and eating regularly in the smartest London "taverns".

Paul Findlay.

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

GROCERS!





IMPORTANT TO REMEMBER

MUELLERS

ELBOW MACARON

LENT begins March 1st and ends April 16th

Make prominent window and counter displays of MUELLER QUALITY PROD-UTS in your store during this period to take advantage of increased sales. The sale of Mueller's will help you with the sales of other profitable items, such as cheese, butter, tomatoes, etc., used in preparing various tempting Macaroni recipes.

You can offer Mueller Products to your customers with the assurance that they are guaranteed in every way. They are made from the highest grade materials, in a factory that has no superior in cleanliness and perfect order and only Mueller's exclusive method of manufacture can produce Mueller's Quality.

C. F. MUELLER COMPANY Jersey City New Jersey







MUELLERS COOKED

MEAT DEALER

Michigan State Association of Retail Meat Merchants. 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.

Farm Parity Bill As Applied To Hogs.

The object to be attained by the farm allotment bill is a praiseworthy one, but it involves an artificial interference with economic tendencies which renders success, to say the least, very problematical.

The disruption of market conditions and the destruction of a ready cash market for hogs which would follow application of the allotment plan will, without doubt, engender resentment among the producers and destroy the harmonious relations between farmer and meat packer which have been built up during recent years.

Under the bill, the adjustment charge levied on the packer and payable to the farmer, is to be the difference between the price received for hogs by producers in the local markets and a given sum which rises from 31/2 cents per pound to the pre-war purchasing "parity" of about 73/4 cents. These provisions would cause trouble at the start if the price were even slightly under 31/2 cents, but the initial difficulties would be as nothing compared with those that would be encountered later on when the adjustment charge was increased. As the Secretary of Agriculture raised the adjustment charge higher and higher, which he is authorized to do under the bill, what will happen to prices?

The packer is now charging for hog products just as much as the market will stand and has, during the past year, vrtually earned no profit at all. He has, therefore, little or no margin from which to pay the adjustment charge. He figures out that under actual conditions any attempt on his part to increase the price of pork products would, with the existing low purchasing power of his customers and the keen competition of substitutes, lead to a falling off in the demand. He will, therefore, be apt to be rather conservative in his purchases of hogs. As a consequence there will, in all probability, be more hogs at the public markets than the packers would care to handle. What will be the effect upon prices? It must be remembered that when fat hogs once come to the markets they are almost never returned to the producers. They must be sold, and sold at once. The natural result will inevitably be a fall in the price of hogs.

With every decline of hog prices, however, the Secretary of Agriculture will gradually increase, as he is directed to do, the adjustment charge. But with every week that this process continues, the market price will be apt to fall still further.

The meat packer is almost like the wholesale dealer in strawberries. He must at any time put a price on his products that will move them into consumption before they deteriorate. He is in the position of always having to take small losses on his sales rather than run the risk of suffering greater losses on account of the de-

terioration of his stocks. He must sell at the market.

The market price of pork, however, depends not only upon the supply in hand but upon the effective demand as influenced primarily by the purchasing power of the consumers and by the price of the other meats or foods that compete with pork.

There is such a mass consumption of pork that there is always a ready market for the product. Moreover this demand is very elastic, fluctuating from day to day according to the price. While the price is influenced by the demand, the demand is reciprocally influenced by the price.

What the farmer, therefore, can get for his hogs depends upon how much the packer can get for pork and lard. How much the packer can get for these products depends upon the purchasing power of the consumer, upon the price of substitutes and in part on the export market.

One of the leading contentions advanced by the advocates of the bill, is that the meat packer will be able to recover the tax on that portion of his output which he exports. In this way, it is argued, he will be able to secure abroad a part of the market which he might lose at home.

It must be remembered, however, that the export situation has changed considerably in recent years. Before the war, about 15 per cent. of the hog products were exported. At present, the exports are only about 5 per cent. In 1932 only 1.1 per cent. of the entire output of pork was sold abroad; whereas 22.9 per cent. of the lard production was exported. This makes a combined figure of 5.4 per cent. of exports of hog products.

The lard formerly went in large quantities to England, Germany and Cuba. The situation there has now been greatly modified. England has imposed both a duty on lard and a quota on other hog products which is just about to be diminished. In Germany, as in some other continental countries, the chief obstacles to the extension of the export market are the tremendous duty on lard, just imposed, and the monetary situation. For the German exchange quota rigidly limits the number of dollars into which marks may be converted. Finally, Cuba has recently increased the import duties on lard and other fats. Moreover, throughout the world the increasing depression has reduced the purchasing power of the community. Above all, in the present state of international relations, any endeavor on our part artificially to increase the export of hog products would be apt to invite certain retaliation.

It is obvious, therefore, that any independent or isolated action of our own cannot be expected to afford a relief in the export situation.

A tax of 3 cents per pound on live hogs is equivalent to almost four and a half cents per pound on hog products, because only about 70 per cent. of the hog consists of pork and lard. It is not likely that four and a half cents could be added to the price of all products. It is inconceivable, for instance, that trimmings could stand such a price addition. It is even very unlikely that lard could stand any such addition in

view of the competition of other shortenings, like cottonseed oil. The selected pork products would have to stand the brunt of the increase. The price of pork loins, for instance, might go up and would indeed have to go up to perhaps double the present figure. But this could happen, in view of the existing state of the demand, only in case the supply is materially reduced.

What are the prospects, however, of any reduction in output?

The administrative provisions of the bill are so vague, and the opportunities for fraud so inviting, that any strict application of the law is exceedingly unlikely. In the case of hogs, however, more definite proof of a reduction of shipment is demanded.

Even here, however, the administrative provisions are defective. While the farmer may ship less hogs to market by railway or truck, it will be almost impossible to show that he has not been selling more hogs locally or on the farm, either openly or surreptitiously. It is almost impossible for adequate inspection or other administrative guarantees calculated to control the actual number of hogs littered on each farm. The farmer is just as likely as not to compensate for his reduction of hog shipments on which he receives certificates by a more than proportionate increase of his hog output on which he receives no certificate.

But even on the assumption that his total output of hogs diminishes, it does not follow that the price of corn will rise. On the contrary, if he feeds less corn to a reduced number of hogs, he is apt to feed more corn to his other live stock or to have more corn to sell off the farm. And even if these results do not ensue and if he reduces his acreage of corn, what is there to prevent his utilizing this acreage for other agricultural products, thus leading, through an increase in their production, to a diminution of price? Will the net result constitute any real advantage to the farmer?

The increased price which the packer will have to charge for his pork will, in the face of the present conditions of unemployment and the great reduction in the purchasing power of the poorer consumer, result in the increased use of substitutes.

The packer's fear of suffering a decrease of demand will lead him to diminish his purchases. Inasmuch as there is no cause at work leading to any immediate diminution in the receipt of hogs, the combined effect of market conditions will obviously be to lower the price of hogs.

The ultimate effects of the measure, although somewhat more difficult to disentangle, are nevertheless fairly clear. If the tax is passed on in whole or in part, it will constitute a burden on the consumer and tend to reduce his consumption of meat and lower his standard of life. Whether this burden on the community in general is compensated by the benefits to the farmer is problematical. If the corn farmer receives the entire amount of the certificate, he will be apt, despite the reduction in the official tonnage of his products, to increase the output of hogs to be disposed of in more or less devious ways. The resultant lowering of the price of hogs would take up, to that extent, a part of what he receives in the way of allotment certificates.

Even if there is no such increase in the output of hogs, the fact that the hogs represent less than half the production of corn leads to the likelihood that the farmer will produce more corn, thus contributing t oa fall in its price. If, however, by any chance he should produce less corn, there is no reason why he should reduce his acre-

(Continued on page 14)

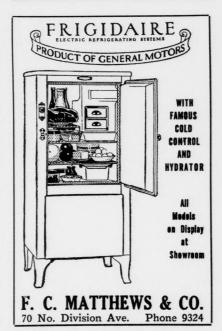
Oysters and Fish

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HARDWARE

Michigan Retail Hardware Association. President—Wm. J. Dillon, Detroit. Vice-President — Henry A. Schantz, Grand Rapids.

Grand Rapids.

Secretary—Harold W. Bervig, Lansing.

Treasurer—William Moore, Detroit.

Field Secretary — L. S. Swinehart,
Lansing.

Pointers For the Hardware Dealer in March.

Right now the store should be brightened up and thoroughly cleaned in preparation for the spring trade. The decorative effect that can be secured from a few cans of paint is surprising. Discolored walls can be made pleasing, dark ceilings made lighter, silent salesmen polished, drawers and shelves re-varnished, new price tickets prepared to replace those which have done duty too long, and the whole store interior made pleasing to the eye.

A proper color scheme makes an immense difference in store lighting. The old time hardware store was dingy and unattractive. Light was not appreciated at its full value. To-day, the wide-awake hardware dealer realizes that a well-lighted store is essential to attract trade.

But with all the window space the dealer can contrive the store interior may still be dark. A white or cream ceiling, a light tint on the walls, will make a big difference in the store lighting, and the electric light bills.

Now, too, is a good time to rearrange the store interior. In many stores the interior arrangements do not take full advantage of store conditions. And in even the well-arranged store, little changes here and there will result in an aspect of newness calculated to attract trade and promote sales.

The work of rearranging the interior can be done right now to better advantage than a few weeks later when the staff are much busier. At the same time it is worth while to examine the store front with a critical eye, to determine if there isn't room for improvement.

Toward the end of March, house-cleaning commences in many homes. In the hardware store, the dealer, having himself set a good example by cleaning his store, should make his initial appeal to the housecleaning trade of the community. Goods required in housecleaning should be featured prominently. Vacuum cleaners, curtain stretchers, carpet sweepers, stepladders, mops, pails, brushes—these and a host of others should be given display.

The housecleaning season will continue, more or less, until hot summer weather sets in; but the merchant who puts on the first display will get the inside track on his competitors.

Right now or a little later it may be worth while to send out a circular letter urging on housewives the desirability of being fully and properly equipped for housecleaning. Such a letter could suggest articles of equipment, and quote combination prices on more or less comprehensive outfits.

The paint trade is an important factor in spring business. Toward the first of April the demand for exterior paints begins to quicken. In March the dealer should complete his prepara-

tions for the spring paint campaign. Indeed, before the end of March the mailing list advertising for this campaign should be well under way. Advance orders for exterior paints can be secured by outside canvassing. Such orders give the spring paint drive a good start.

In March the wide-awake hardware dealer can do a lot of useful missionary work outside the store. The spring feeling is in the air and people are beginning to bestir themselves. Farmers can be canvassed for wire fencing and other lines. The dealer should get in touch with local athletic organizations. A great deal of country trade can be reached by the rural telephone. Even if orders are not secured at the moment, a good foundation is laid for future business.

In the search for new business and new customers, individual work counts for much. How many merchants keep a sharp lookout for new residents to the community and make personal calls on such newcomers? Very few. Yet it will usually pay the dealer to call on the newcomer, welcome him to town, and incidentally leave some printed matter for him to peruse at his leisure. Make the call yourself, if possible, or send one of your best salesmen. It is worth remembering that people moving into a new town, or even into a new house, pretty nearly always discover the need for a lot of new hardware.

Keep close watch also on newly married couples. These are among your best prospects. Put the newlyweds on your mailing list and send them advertising matter every month for, say, a year.

With the advent of March, fishing tackle can be featured. Following the inventory, these lines have been, of course, sorted up and stacked in their proper places; so that everything is in readiness to cater to the angler. Very attractive window displays of fishing tackle can be devised; and while elaborate displays are possible, even a stocky window will rivet the interest of the fisherman.

In March, the hardware dealer should be persistently planning and preparing for the months ahead. Early in March is the time to put the finishing touches on your plans for spring and summer trade. In the latter part of March your spring campaign should be actually launched.

In the final planning of the first two weeks in March, the dealer will find it worth while to study his past successes and his past failures. The man who profits as much from mistakes as from achievements is the man who makes the best showing in the hardware business.

Suppose your plans are definitely laid for the coming year? What about the execution of these plans? The best laid plans of the hardware dealer are worth very little unless they are carried out. Persistence and intelligence in execution, a willingness to vary a preconceived plan in the face of real necessity and a resolute refusal to vary it for any less reason—these factors help make the dfference between success and failure.

There will come, particularly in moments of discouragement, a tendency

to slacken effort. Or, on the other hand, if you are very busy, you may drop some phase of your pre-arranged effort. Don't yield to the compulsion of either too much success or too much discouragement. The one thing to do is to push, to push hard, and to keep on pushing.

Persistence is a big factor in the success of your spring selling campaign. And if the results of your efforts are not as encouraging as you perhaps hoped, that is all the more reason for sticking to it and making the utmost of everything. Victor Lauriston.

RED CROSS OR DOUBLE CROSS.

(Continued from page 3)

surprised to find out how much lower he could buy them, since he knew just what he must have, how much his customers would pay for them and how much he could afford to pay.

I am wondering to-day just what would happen if every man in this great army of hardware retailers suddenly decided to do this very thing and positively refused to buy any item of merchandise from his supplier on which he could not meet his competition on their own ground. I am wondering what effect this would have on the wholesalers of this country, and, finally, on the manufacturers who are supplying them. I have a faint idea that this thing of allocating costs and discrimination in prices, would take on a different color.

Finally. No one can do these things for me. It means work, continuous, persistent, hard work. It is not a job to lie down on. I cannot escape the task that is mine, any more than I can escape the penalty if the job is not done.

But the end will be worth while. It will mean my salvation as a retailer, if I am to survive in the Battle for Business.

Farm Parity Bill As Applied To Hogs. (Continued from page 13)

age and why he should not augment the output of his other agricultural products, thus contributing to a reduction in their price.

In other words, the ultimate consequences will be higher prices to the consumer, an unsatisfactory hog market, and either lower prices or not proportkionately increased returns to the producers as a whole. The net result will therefore be a diminution of the social income.

With the underlying aim of the allotment bill, there can only be the greatest sympathy. The plight of the American farmer is universally recognized. If higher prices could be secured for his produce, everyone would be delighted. For it would not only enable him to make a good living but it would, by increasing his purchasing power, at once react upon the prosperity of business in general.

In the discussion of the allotment bill, not a few of its proponents have asked: If the allotment bill will not solve the problem, what will? It is easy to criticize, it is difficult to construct. We have tried one measure after another and have failed. The emergency is so great that we ought not to reject anything that promises the slightest success.

This argument, however, is essentially weak. What is needed is a diagnosis of the real trouble.

This is not difficult. The farmer's difficulty results from a combination of high costs and low prices.

The high costs are due primarily to interest and to taxes. The interest is payable on debts contracted for the purchase of land during the period of inflation. The only remedy for this is a temporary alleviation of the burden through an extension of credit until such time when conditions improve and land values again rise. The burden of taxes has become acute because the local property tax is levied on property, although like all taxes, payable out of income. The remedy here consists in such a change in the entire tax system as is involved in a co-ordination of Federal, State and local revenues with a resulting equalization of the burden.

On the other hand, the low prices are due to world-wide causes. These cannot possibly be overcome by isolated or independent action. Apart from the factors making for low prices in general such as the currency conditions, the obstacles to international trade and the like, the special causes which are responsible for low agricultural prices are the cumulative surpluses of agricultural products. It is a fact that there are some such surpluses, although, in the case of pork, stocks are smaller than they were last year. These cumulative surpluses can respond only to a movement for reduction of output, to be brought about largely through the abandonment of the high cost of marginal farms that were brought into being during the period of the war. No effective effort has vet been made to limit production in this country and no measure without such a provision can accomplish the desired result. But isolated action, even if successful, would still be inadequate, inasmuch as it is a matter of world prices, the reduction must be a concerted and international action.

Thus we are led again by a devious route to the only possible escape from our troubles. The evil is international in origin, the remedy must be international in scope. We must be willing to look at the situation from the broadest possible point of view. It is a problem of international production, of international demand or purchasing power, of international trade and of international money. Moreover, international economics is bound up with international politics. Until we get ready-and not only we but the rest of the world-to abandon our ideas of exaggerated nationalism, until we are willing to consider, in the broadest possible way, not only the problem of allied debts but the much greater problem of international comity and of international concert, we shall never lay even the foundations of renewed prosperity for the farmer. Domestic legislation must be in harmony with, and not at cross purposes to, international life. The sooner we realize the bad business involved in an exaggerated national selfishness, the more quickly we shall be contributing not only to the world welfare, but to our

Edwin R. A. Seligman.

DRY GOODS

Michigan Retail Dry Goods Association. President—Geo. C. Pratt, Grand Rapids. First Vice-President—Thomas P. Pit-kethly, Flint. Second Vice-President—Paul L. Proud,

Ann Arbor. Secretary-Treasurer—Clare R. Sperry,

ort Huron. Manager—Jason E. Hammond, Lansing.

Coming Convention of Retail Dry Goods Association.

Lansing, March 7—As stated in a former news latter, we have had a meeting of the board of directors as program committee and are now a program committee and are now submitting the tentative program for our convention on March 21, 22 and 23. There may be some changes and we expect there will be two or three minor additions such as music and simple forms of entertainment. The principal day of the convention is Wednesday, March 22, and we hope that as many of our members as possible will arrive the day before and enjoy the afternoon and evening of Tuesday, March 21, with us.

It is unnecessary to comment regarding the other speakers on the pro-

gram more than to remind you that they are men of ability and know their subjects. The Legislature will no doubt be in session and much of your time the day previous to the convention and the day after can be profit-

spent at the capitol.

We gave in our news letter Feb. 10 we gave in our news letter reb. To the general outline of Gov. Comstock's taxation bill. At the time of sending out this news letter no general con-ferences have been held on this bill nor has it been considered in com-mittee of the whole. Protests are coming from different groups of individuals and no doubt by March 21 there will be something doing. We viduals and no doubt by March 21 there will be something doing. We suggest that you communicate with your member of the legislature, secure a copy of the bill and study it. It is certain that a taxation bill will be passed. Before you give advice on the subject, you should be thoroughly informed.

Tuesday, March 21.
3 p. m. Informal meetings of board of directors of the Michigan Retail Dry Goods Association and the Grand

Rapids Merchants Mutual Fire Insur-

ance Company.
4 p. m. Enrollment of officers, mem-

bers and guests.

Reception at hotel by Lansing citizens and members of Lansing Mer-

chants Bureau.
6:30 p. m. Informal dinner and

6:30 p. m. Informal dinner and program in dining room.

Opening remarks and introduction of officers, members and guests.

Former President, Jas. T. Milliken,

Former President, Just 1.

Traverse City, presiding.
Address, "Methods Used With Store Executives and Employes." O. G.
Herpolsheimer Co., Grand Rapids.

Rapids.

Round table and question box discussion led by First Vice-President Thos. Pitkethly, Flint.

Participants: E. R. Wilson, J. W. Knapp Co., Lansing; B. H. Comstock, Globe Department Store, Traverse City; J. C. Grant, J. C. Grant Co., Battle Creek; H. R. Brink, L. W. Robinson Co.. Battle Creek; J. C. Toeller, Battle Creek; E. E. Ingram, L. H. Field Co., Jackson; Stephen L. H. Field Co., Jackson; Stephen Cizek, Glasgow Bros., Jackson; W. D. Baltz, W. D. Baltz Co., Grand Haven; John Moore, Gilmore Bros., Kalamazoo; A. J. Richter, J. B. Sperry Co., Port Huron.

Wednesday, March 22.

9 a. m. Visit Michigan legislature and state offices. Confer with legis-

lators regarding pending legislation—especially taxation.

12. Luncheon in dining room. Second Vice-President Paul L. Proud pre-

Address with charts, "Depressions, Debts and Prices," Prof. Herman Wyngarden, Michigan State College.

2:30 p. m. B. H. Comstock, Trav-

erse City, presiding.

Address, "Merchandising Co-operation with Utility Companies," Harold W. Bervig, manager Michigan Retail Hardware Dealers Association, Lan-

sing.
Discussion, J. Charles Ross, Kala-

3:30 p. m. Address, "Outlook for the Small Store." Arthur S. Purdy, Isenberg, Purdy & Co., Detroit. the Small Store."

Discussion.
Report of Manager. Resolutions.
Election of officers.

6:30 p. m. Dinner, Wisteria Room (One dollar per plate) President Geo. C. Pratt, presiding. Music by Central High School Glee

Club

Club.
Address, "Outwitting your Competitor." Lee H. Bierce, director public relations, Detroit.
Address, "Humanity vs. Technocracy." Hon. Patrick H. O'Brien, Attorney General of Michigan.
Thursday, March 23.

9 a. m. President Geo. C. Pratt, presiding. Address by newly elected president

Association.

Plans for Association work for com-

ing year. Reports of committees. Adjournment.

Jason E. Hammond, Mgr. Michigan Retail Dry Goods Association.

Firmer Tone in Sarouk Market.

Buyers for retail stores persisted this week in attempts to obtain desirable Sarouk rugs for sales purposes at prices ranging from \$1.25 to \$1.30 a square foot in the wholesale market, but met firm resistance from importers. The market, at the present time, is cleared of distress stocks and the trade is determined to prevent further retail price wars if possible. Prices on other Oriental rug weaves remain steady, with buyers showing little interest. Importers contend that pricecutting on Sarouks has not spread to stores outside this city and that the market will adjust itself here this month.

Small Steel Mills Increase Sales.

Small steel mills equipped to meet changes in public demand operated up to 50 per cent. of capacity throughout the month of February, according to reports from companies supplying ore and other products to the mills. In the zinc and lead industries, sales to the big steel companies fell considerably below the February, 1932, figures, while in several instances the volume of purchases made by the smaller producers increased from 50 to 60 per cent. above figures for the corresponding month last year. Sales of galvanized sheet metal and of galvanized wire were major sources of business for the small producers, it was said.

Prepare Summer Lamp Lines.

Initial samples of Summer lamps have been put on display in wholesale showrooms. The lamps, to be featured for May and June retail promotions, are priced to sell from \$2.95 to \$10, with the bulk of the samples in the \$2.95 to \$5 ranges. Table styles are favored and pottery bases with parchment shades are stressed. Re-orders on Spring lamps are still coming in, but selling agents complain that the volume called for is much lower than expected, especially from stores in the East. Regular lines of higher price lamps continue inactive, although there

is a fair call for sales goods to retail up to \$15.

Ready Call For Novelty Gloves.

Novelties in women's gloves are meeting with a ready demand from retailers, although general buying of this merchandise is being done slowly. For current delivery there is an active call for kid merchandise in slip-on and four and five button styles. The expectation is that the Spring will see considerable favor for fabric gloves. Interest centers in such new offerings as the imitation crochet glove in gauntlet style. Gloves of rough pebble crepe fabrics are also outstanding in the slip-on styles. Gray, navy, eggshell and pink lead in the colors ordered, with white and black also figuring strongly.

Jig-Saw Re-orders Heavy.

With the jig-saw puzzle now spreading to the Coast, re-orders continue heavy and show no signs of diminution. New types are being brought out, reflecting improvements in material and in the development of the jig-saw contest idea. A mixture of cork and concrete is being used for one type of puzzle, sufficient rigidity of the pieces being obtained for them to stay in position when the puzzle is being solved. A set of four puzzles has been devised so that a hostess may stage a contest, with awards to the winner. The set is priced to retail at

Outdoor Pottery Sales Off.

At a time when Spring buying in the wholesale outdoor pottery market should be approaching its peak, manufacturers are finding little demand for merchandise. Buyers who have already shopped the market returned to their stores after buying less than onethird of normal requirements. Merchandise retailing up to \$7.50 was favored in the small amount of buying done. Elaborately decorated jardinieres and other pieces popular in the last three seasons were neglected and orders were confined to staple goods such as sun dials, bird baths and gazing bowls.

Corset Sales Well Maintained.

Rated in comparison with other retail lines, the business in corsets since the first of the year has held up notably well. A decline of 15 per cent. was estimated, due chiefly to lower prices, against an average of about 23 to 25 per cent, for general department store lines. With the advance of the season, leading producers in the industry look for extensive reorders. Models of lighter weight materials, including rubber-woven cloths and batistes, are being bought. Styles featuring unbroken hip lines are outstanding. Stepin types are meeting a greater call than a year ago.

New Dollar Items Active.

A steady stream of new merchandise available for special retail promotions around \$1 is being developed in the market. The items are of the "flash" variety and in many cases take their inspiration from types which have retailed heretofore at substantially higher prices. Included in the merchandise receiving market attention at this time are clipper ship barometers, perfume sets comprising two bottles and powder jar or mirror tray, floating rubber animals in horse, frog and swan shapes and replicas of old-time drinking accessories.

Notes Widespread Sales Trend.

A very large percentage of the retail activity in many cities throughout the country is now being concentrated on special promotional events, according to a report which was sent to a leading manufacturer in New York City by a representative he now has on the road. Whether reflecting the emphasis placed on similar events by leading stores or not, this representative said that the stores in many centers are finding the promotional appeal the only effective one at present. The situation has led, he remarked, to exceptionally strong efforts to obtain goods to be featured in these events.

Solid Colors Favored in Shorts.

A noticeable trend to men's white and solid color gym pants in the lowend range has set in since the beginning of the year ,and the bulk of the business has been centered on these styles. In addition to the all-white numbers, blues, greens and tans are the favored colors. Broadcloths, selling at about \$1 per dozen, to retail in the neighborhood of 15 cents each, are chiefly in demand in the cheap ranges. Enquiry for the better styles has been slow in appearing, although 25 cent retailers are receiving attention.

Hollow Ware Orders Are Limited.

Limited orders for metal hollowware continued in the wholesale markets. A fair degree of activity was reported on low-price silver-plated ware, including decorative table pieces to retail up to \$7.50. Pewter manufacturers said that re-orders for their merchandise have dwindled over the last two weeks. In sterling silver producers are enjoying a fair amount of business from stores that are featuring low-price articles in current promotions. But little regular merchandise is being sold.

Men's Wear Trade Dull.

Retail trade in men's clothing and furnishings came to something of a standstill last week. Public nervousness over the banking situation caused consumers to hold on to their money and the barrage of sales by stores brought comparatively little response. Some low-price suits and furnishings were bought, but not in any appreciable volume. Stores do not look forward to any increase in business until the banking situation is cleared up and public confidence restored.

Sales Helping Glassware.

Furniture and houseware sales by leading retail outlets continue to be reflected in the demand for pressed and blown glass products. Production in February was ahead of January in most plants and indications are that the first part of March, at least, will see little or no recession from the February activity. Crystal continues quite popular in stemware and table glass, with the heavier colors, such as dark blue and ruby, holding well. The demand for flat glass products shows little change and market continues dull.

HOTEL DEPARTMENT

Pershing Square Is the World's Loafing Place.

Los Angeles, March 4—It is interesting to roam around Los Angeles and environs for the purpose of sampling the various natural and artificial food products. I have an acquaintance here who does the "shopping" for one of the larger restaurants and oc-casionally he does me the honor of in-viting my criticism on the results of his activities. Otherwise I would go broke in financing these investigations. At one of the big markets the other day we ran across something which excited my curiosity, a bit of tempting pickled avacadoes—a new, dwarf, seedone of the larger restaurants and ocday we ran across something which excited my curiosity, a bit of tempting pickled avacadoes—a new, dwarf, seedless variety of the creamy, delicious flavored salad fruit which is doing its bit to make California famous. Dried persimmons, raised and cured here in Los Angeles county, and dried bananas from Brazil and Hawaii are two new offerings and are certainly delicious. At present the bananas are retailing at 50 cents per pound and the persimmons at 25. The newest vegetable on the market is the Japanese crone. It is an extremely tiny variety of the Jerusalem or ground artichoke. At present it is grown only in Florida, but fields of same are being started in the vicinity of Los Angeles and conditions are said to be very favorable for raising them at a profit. Scrubbed, like new potatoes, and boiled, they promise a new treat for epicures. Passion fruit and cheremoyas are of the plum family with a distinct flavor of pineapple, and if you do not hunt them up in and cheremoyas are of the plum family with a distinct flavor of pineapple, and if you do not hunt them up in your home market and try them out you are missing a real bet. In manufactured foods, corn chips are the most recent offering. Somebody invented them by twining of tortillas and potato chips in the same breath. With the addition of cheese, or even just as they come from the package, they are delicious and will soon be popular. The very latest offering of cheese crackers have the addition of celery or anise seed scattered through them. And an enterprising Los Angeles man-And an enterprising Los Angeles man-ufacturer is just introducing a brand of California wine vinegar in the Latin restaurants, which will make you think of the Italian and French you think of the Italian and French offerings in the far distant cafes, if you have ever visited them. If your whistle needs lubricating there is something for this unfortunate condition made out of the Florida papaya, which, as most of us know, is the muskmelon raised in treetops. The doctors say it is a good thing for dyspepsia, or for an overdose of that old-time remedy they used to recommend for coughs and colds.

An Easterner visiting Los Angeles soon discovers that Pershing Square, directly opposite Hotel Biltmore, is the world's loafing place. I may have said something about it before, but when I was recently engaged in conwhen I was recently engaged in con-valescing I used to get over there frewhen I was recently engaged in convalescing I used to get over there frequently and listen to the political and other arguments, which I might say were offered freely. Out here we occasionally refer to it as the "home of the unburied dead." But for all that it is the one cosmopolitan center of Los Angeles, where all nations meet on common ground, and is the instant delight of all tourists. Many a happy acquaintance has been formed here, and here old-time friends have been re-united. It always gives me a thrill to go there and, for the nonce mingle with the hypoloi. Certain changes are taking place in the park which are of more than passing interest to me. Surrounded by oak, maple, beech, elm and rounded by oak, maple, beech, elm and spruce trees of the North and East, are banana trees, the large fronds of which are already providing shade for seated patrons of the Square. Plants from the plains of South America, the jungles of Southern Mexico and Cen-tral American republics, and jungle

grass from Africa have already been placed close to the walks and surrounding the fountain in the center of this beautiful park offering. It is already taking on the tropical appearance which has been planned for it. Soon the trees from the North and East will be removed entirely to other parks in the city and be replaced with tropical and semi-tropical growth. When this job is completed the Square will no more remind Eastern visitors of their home states, but will enlighten them on such tropical and semiof their home states, but will enlighten them on such tropical and semi-tropical growths. But no matter what happens along these lines it will con-tinue to be the meeting place of old friends and the melting pot of natives from every clime. Here you will find, also, the lame, halt and the blind, the arso, the lame, half and the blind, the unemployed, and at all times the self-constituted orator, with trousers frayed at the knees and other sections, telling you of the mistakes of the government and of those constituting same

In a recent public statement the chief of police of Los Angeles announced that he was not disturbing persons of "economic value" in his roundup for the suppression of the liquor traffic. The church folks took him up claiming that his purpose was to shield persons of wealth. The common council made a demand upon him for a definition of the term. The chief came back at them with this: "To me it is inconceivable that a man of normal intelligence cannot understand what is intelligence cannot understand what is meant by the term. Persons of no economic value are those who subsist wholly or in part in illegal activities." The chief still holds his job.

Now that the Greeters of America have reached the highway of success, somebody wants them to become more somebody wants them to become more exclusive and insists that at the instant one of their members becomes unaffiliated with hotel service, he be placed on a sort of suspended list, and be deprived of any voice in the affairs of the organization. I do not take kindly to this notion. Some of the greatest organizers of Greeterism have been individuals who at one time were actively engaged in hotel service, but who for some reason or other have who, for some reason or other have become disconnected with the profession, though still feeling the desirability of its success. They have expended much effort in helping the movement forward to success, besides paying their dues. Some day they may be back in the harmess and active membe back in the harness and active membership during the interim cannot help but be beneficial to the profession, as well as to the individual. I could mention a number of faithful scouts in Michigan who have done this very thing. They have never asked anything from the association except fraternity, but have, at all times, given comething to it. The success of Greet. fraternity, but have, at all times, given something to it. The success of Greeterism has not been due to any particular interest on the part of the rank and file, but to a very few who have had a vision and applied their efforts to practical ends. It were better to stamp out such a movement as I have mentioned in its incipiency than to eventually flounder on the rocks of oblivion. History repeats itself and many an organization is facing depleted membership because there were no "Georges" to keep up their enthusiasm.

Spanish hotels, through organized effort, have decided to place a ban on all sorts of tipping. They have decided that the tourist, especially from America, is being held up and are going to emancipate him. Tipping is as bad for the giver as it is for the recipient, as some of my friends, who visit Agua Caliente, will agree.

The semi-annual picnic of the Michigan society of California, is to be held at beautiful Sycamore Grove on Saturday, March 18. Last Saturday the Iowans met at another park, Lincoln,

equally grand, and the papers claim there were 100,000 in the bunch. The records show that never has one of these state gatherings been postponed on account of the weather. And while I am speaking on the weather topic, let me say that Los Angeles, so far this winter, has not "enjoyed" a single

Seems funny, but the fact remains established that the most of the Chinese restaurants in Los Angeles are owned, operated and largely patronized by Japanese, only the cooks and waiters being Chinamen. The manager of one I occasionally patronize, down in the Plaza district, tells me that he and the cashiers are Japanese and most of the patrons are Americans and Japanese, and you seldom see any Chinese at the counters and tables. But I am reiterating the statement that the Chinese are the best cooks in the world. I have a friend who conducts a large fruit and vegetable ranch about eighty-five miles distant from Los Angeles. He has a ranch house presided over by a Chinaman who feeds a dozen laborers every man who reeds a dozen laborers every day, who prepares some of the most tasty dishes I have ever eaten. Recently, when I was on a strictly milk diet he sent me a two quart jar of chop suey. I was not permitted to absorb any portion of his kindly offering but friends of min who discipated. ing, but friends of mine who dissipated the decoction, told me it was the finest they ever enjoyed, and since then I have had opportunities to confirm their claim. I now have the good fortune to be in possession of the formula for to be in possession of the formula for preparing same and for the benefit of my catering friends and the various housewives who read the Tradesman I am passing it along. Now, either paste it in your hat or scrap book for it is well worth preserving, and I hate to be compelled to publish it again, when it seems like a useless effort:

Three-fourths pound of beef, cut in thin, long, narrow pieces; ¾ pound of pork prepared in the same way; 3 cups of onions, sliced thin; 3 cups of celery, chopped fine; 3 tablespoons of Chinese molasses; 5 tablespoons of chop suey sauce; one can bamboo sprouts; one

molasses; 5 tablespoons of chop suey sauce; one can bamboo sprouts; one can mushrooms; two pounds fresh bean sprouts; 3 tablespoons creamery butter and 3 cups hot water. Brown meat in the butter, then add the water and simmer for 45 minutes. Now add salt to taste and the onions. Boil slowly for 15 minutes. Add celery, molasses and cook until celery is tender, about 10 minutes. At this time add bamboo sprouts, mushrooms and bean sprouts. Boil 10 minutes, then thicken slightly with 2 tablespoons of corn starch, diswith 2 tablespoons of corn starch, dissolved in a little cold water and cook 15 minutes longer. Serve with boiled rice and the condiments.

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

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Warm Friend Tavern Holland, Mich.

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

JOHN HAFNER, Manager

CODY HOTEL GRAND RAPIDS

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

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

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.

Sandwich Shop Cafeteria

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

Columbia Hotel **KALAMAZOO** Good Place To Tie To

HOTEL ROWE

We have a sincere interest in wanting to please you.

ERNEST W. NEIR MANAGER

Then you will have something to offer which will make your guests sit up and take notice. This cost me several cigars, but you are all as welcome to it as if I had picked it off a Christ-

Last week I announced that I had caught up with A. B. Flagg, a former Pentwater druggist, and still a resident of that charming little village. Now I of that charming little village. Now I can make the positive statement that his charming wife, Ann, has caught up with him here, and I have had a wonderful visit with them both. Mrs. Flagg is very much involved in the social affairs of Pentwater and she has had much to do with the civic administration there in the role of village tructee and other purposition. trustee and other municipal offices.
When Michigan adopted the equal When Michigan adopted the equal suffrage amendment, as chairman of the village caucus, I suggested that it would be a right smart stunt to place a sprinkling of the fair sex on the election ballot, but the old-timers couldn't look at it in the same light. But through the connivance of myself and others, she and one or two more inothers, she and one or two more in-telligent women were elected on slips by handsome majorities. Now they are regarded as full fledged politicians and are always considered when it comes to making up the slate. Pent-water friends have written me that water friends have written me that Mrs. Flagg is a very plausible candidate for the local postoffice, and she deserves it for the reason that she is fully equipped for just such a service and is justly popular with her fellow citizens.

Last week Manager "Dave" Barker, of the Rancho Golf Club here, enterof the Rancho Golf Club here, entertained a simon-pure Michigan party consisting of Miles Wilkinson and wife, formerly of Muskegon, Mrs. Jacque Percy, more recently of Grand Rapids and the writer hereof. "Dave," before he made his debut as a hotelier, was a bellhop at Hotel Sherman, Chicago, during the period that Mr. Wilkinson was chief engineer at the same establishment. They both live out here now, but it was a first contact in many years, and they certainly did have some homecoming.

Detroit hotel men have in a large degree taken the sting out of the so-called bank holiday by arranging for special funds outside of the state whereby their patrons may be accommodated with expense money. The Statler and Book-Cadillac opened private disbursing agencies, supplied their guests with railroad tickets and funds for essential purposes. It was a nice thing for them to do and the traveling public will no doubt in the future demonstrate their appreciation of the service. Out here in California the epidemic has "lit" and we are all reduced to sackcloths and ashes, but our bankers and governor thought so well of the Michigan idea they have adopted it.

The Milner Hotel Co., of Detroit, has taken over two more Michigan hotels, the Michigan, at Muskegon, and the Lindley-Hall, in Detroit. The Muskegon acquisition will henceforth be called the Milner and operated on the plan of \$1 per day for rooms without bath and \$1.50 for the complete service, with additional offering of free laundry service for guests, which this organization features.

James T. McFait, former promotion manager for Hotel Bismark, Chicago, has been transplanted to Detroit to assume a managerial job at Hotel Wol-verine, Ernie Richardson's hotel.

John K. Blatchford, Chicago, who has been secretary of the Hotel Men's Mutual Benefit Association of the U. S. for so long a period that there is now no one left to tell about it, was returned to office by a comfortable plurality at the annual meeting held in

Chicago last week. By adoption John is a Michigander, as he has a beautiful summer home in the St. Joseph dis-

Fred. J. Doherty, Hotel Doherty, Clare, and president of the Michigan Hotel Association, has named J. E. Frawley, general manager of Book-Cadillac, Detroit, on the legislative committee of the Association in place of E. T. Lawless, Mr. Frawley's predecessor at the Book-Cadillac.

Floyd Doherty, proprietor of Hotel Osceola, Reed City, is vacationing in

George Piteau, proprietor of the Lakeview Hotel, at Sault Ste. Marie, for many years, died recently in the hospital following injuries incurred in crossing the Straits on a ferry. His

Preliminary plans for the fifth annual short course in hotel operation, to be given by Michigan State College, Lansing, under the auspices of the Michigan Hotel Association, have been completed by Miss Ruth Myhan, chairman of that section. She announces the course will be shortened to two days, April 21 and 22, but that the program on each day will be extended to cover all topics. The registration fee has been reduced to \$1, and the banquet, including dance features the banquet, including dance features will also be \$1. The dinner and dance will be held at Hotel Olds and the classes at the College.

A group of twenty-five students in the hotel course at the Michigan State College were given a trip to Chicago last week, and entertained by the various hotel men there, among whom was Ward B. James, manager of Hotels Windermere, and former manager of Hotel Tuller, Detroit.

The late William H. Aubrey, has been succeeded in the management of Hotel Waldron, Pontiac, by Kern & Kern, Inc. Mr. Aubrey was former vice-president of the state hotel organization.

A new device has been created for peeling potatoes and other vegetables expeditiously. I am glad to hear about it. It ought to be some improvement over the old method of "scalping" the Murphys with a butcher knife.

Seems as though the eighteenth amendment was fairly on its way to the skids, but one can never tell. There are a few unimportant states populated are a few unimportant states populated by bewhiskered antiquarians, who still believe they are guardians of the world's welfare, and under the rule thirteen of these states can throw a monkey wrench into the mechanism. But as I have argued myself hoarse for years, what of it? Forget about all agitation on the matter and the first thing you know you will be wetting your whistle with dollar "spirituals" and the holier-than-thous will be found sleeping at the switch.

Frank S. Verbeck.

Glad To Make Amends.
East Lansing, March 2—Recent investigation having satisfied me that there was no connivance between Walter's attorney and the municipal judge of Owosso and that there was no irregularity in the relations between Attorney Harry Partlow and Assistant Prosecuting Attorney Watson at Lansing, I hereby retract and apologize sing, I nereby retract and apologize for the statements I made in a com-munication to the Michigan Trades-man of Dec. 28, 1932, under the head-ing of Activity of Michigan State Police Bears Fruit. Edward Cooper, Detective Sergeant, Michigan State Police

The boomlet in gold stocks may prove a tinsel.

Quaker Milk

Consumer Acceptance Attractive Tins Quality Purity

Price

All are embodied in Quaker Milk which is sold by Independent retailers only

Join the rapidly growing number of Dealers who find QUAKER MILK to be a valuable asset

LEE & CADY

DRUGS

Michigan Board of Pharmacy.

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

Examination Sessions—Three sessions are held each year, one in Detroit, one in the Upper Peninsula and one at Ferris Institute, Big Rapids.

Michigan State Pharmaceutical
Association.
President—F. H. Taft, Lansing.
First Vice-President—Duncan Weaver,
Fennville.
Second Vice-President—G. H. Fletcher,

Ann Arbor.
Secretary—R. A. Turrel, Croswell.
Treasurer—William H. Johnson, Kala-

Destroyers of Income Tax.

If we can show our legislators that predatory cutters by eliminating profit from all business are destroyers of Government income and thereby public enemies by reason of such action we have made a forward stride; further, no legislator enjoys the necessity of voting additional taxes of any kind. Such action never popularizes any senator or congressman. It merely creates a desire on the part of the electorate to eliminate him from public life.

Therefore if we can convince him that legislation to restore profit to industry will bring back sufficient income to operate our Government without the need of special or new forms of taxation, he thereby insures a pleased constituency and his tenure of office is prolonged; "a consummation devoutedly to be wished for" (see any incumbent.)

Such argument is not only basically sound and an economic truth easily demonstrable but it has the added appeal of the personal security of the legislator, comments the bulletin of the California Pharmaceutical Association. Just add "Destroyers of the income tax" to your armament to fight for fair trade legislation.

The United States Government is taking a big loss in income tax returns due to the reckless merchandising by predatory price cutters.

Any merchants who sell National Advertised Merchandise at or below cost as bait to get extra customers into their stores, using these patrons as their prey to exploit them with questionable, inferior merchandise, are ruining our Government's chances of collecting legitimate income taxes on quality merchandise which should carry a fair profit for all the merchants.

The buying capacity of the American people has been reduced 30 per cent. during the past three years. This purchasing ability will continue to drop if our Government does not take a hand in this vital matter.

Predatory price cutting is killing personal initiative and most of all it is destroying honest merchandising. Merchants are delinquent in rents; many clerks in retail stores have been thrown out of employment; wages have been reduced; thousands of salesmen have been affected. The income tax is sure to suffer.

Call it supply and demand if you like, but we must realize that if merchants are forced to continue to sell merchandise without profit, the overhead in business will continue to remain unpaid.

Common sense tells us that if merchandise was sold at a fair and just profit much of the past due overhead would be paid, hence more income tax for the Government. Business failures would decrease.

The Government should investigate the merchants who sell merchandise at or below cost and they would find that the predatory price cutters are the destroyers of the income tax. Profiteers were punished during the war, predatory price cutters should be punished during the reconstruction period.

Nearly One Hundred Students at Detroit Examination.

The Michigan Board of Pharmacy held their February examination at the Detroit Institute of Technology at Detroit Feb. 21, 22 and 23. Nearly 100 students took the examination.

Practically the entire class was from the state of Michigan.

There are four pharmacy colleges in Michigan which are accepted by the Michigan Board for their curriculum. They are the University of Michigan, College of Pharmacy, Ann Arbor; College of the City of Detroit; Detroit Institute of Technology; and Ferris Institute, Big Rapids. Of this group the Ferris Institute sends the largest number to this board.

The next examination will be held in June at the College of Pharmacy of the University of Michigan.

Door To Door Sellers Hit By Wisconsin Decision.

The card system of selling foods, extracts and the like from house to house is peddling within the meaning of the Wisconsin peddler's license law, according to a ruling by Judge A. G. Zimmerman in Dane County Circuit Court in an action started by the State Department of Agriculture and Markets. Under the card system the truck driver calls on various homes and persuades customers to sign a card, which does not obligate the customer to take the goods, although thereafter the driver sells either direct from the truck or from a basket of samples taken to

As a result of this decision about 300 such distributors in Wisconsin will be compelled to purchase State peddler's licenses at a cost of \$75 each. George Warner of the Wisconsin Department of Agriculture and Markets states.

The case in question was brought against two drivers of the Oswald Jaeger Baking Co., large manufacturing baking concern, with headquarters in Milwaukee. Distribution was made in the Madison territory by a fleet of fifteen trucks. The state contended that the drivers were peddlers and as such must be licensed, and the court upheld this contention.

Ho-e There.

Ho-e there Michigan Potato Growers, Why let Michigan trade go to Idaho? Michigan can raise good potatoes, 'rnis you know and this I know.

We have the soil and the climate, To grow just as good as anywhere! Common judgment says it looks, That Michigan growers do not care.

A little more careful selection,
As to the soil and to the seed,
And then careful after grading,
Really seems about all we need.
Chas. M. Armstrong.

DETROIT DOINGS.

Late Business News From Michigan's Metropolis.

The Inter Urban building, vacated when the Detroit United Railway Co. discontinued operations, has been leased by local promoters, who will remodel the structure and prepare it for leases to manufacturers, their agents, and distributors, in mercantile lines, such as restaurateurs, drug sundries, food stuffs and kindred lines. The building, which is located at the advantageous down-town corner of Bates and Jefferson, will be known as the Merchandise Mart and will be modeled after similar institutions in other large cities. Louis R. Shamie. well known to the trade in Detroit through his activities in behalf of the independent retail stores, will be manager of the new mart. "In addition to the regular offices the building will be arranged for merchandise displays," declared Mr. Shamie, "and at certain periods the public will be invited to inspect them, thus giving the retailers invaluable co-operative advertising helps." It is understood that A. R. Reno, local druggist and capitalist, who conducts a store at 10593 West Jefferson avenue, River Rouge, is one of the backers of the project.

The Majestic Shop, women's apparel dealer, 1031 Woodward avenue, is closing out the stock at that address.

Morley Brothers, of Saginaw, has opened a branch office and display rooms at 3131 East Jefferson avenue, which will be in charge of Harry Dalley, former department manager for a local wholesale firm. Only floor coverings will be carried at the Jefferson avenue address, which will include both hard surface and soft coverings. Associated with the new organization is

Charles Bassey and Russell Rosebrough, who will cover the metropolitan area and Southern Michigan. Both men have represented local firm in the same territories.

The Grunow Corporation, of Chicago, has started production in Detroit of the new refrigerators to be manufactured by the company. Three hundred men are being employed at the start, H. C. Bonfig, sales manager, told a group of 150 Michigan dealers at a luncheon tendered them at the Detroit-Leland Hotel last week. Parts of the refrigerator bodies are being turned out at the Meldrum avenue plant of the Briggs Manufacturing Co.

Many Detroit city salesmen are taking temporary vacations while their employers in the wholesale distributing and manufacturing businesses arrange to furnish them with current traveling expenses in cash.

Alexander Reid, retired druggist and a director of the Michigan Life Insurance Co., was found dead in his home, 150 West Dakota avenue, last week. Worry over his finances was the reported cause. Mr. Reid at one time was owner of two drug stores in this city and a member of the Michigan Board of Pharmacy.

Wholesale food distributors report a heavy business on Saturday and at the opening of the present week. Consumers, following the President's proclamation, began laying in extra supplies to carry them over a period of scarcity and inflated prices which many think might follow.

Detroit department stores are gradually tightening up on charge accounts, but, as explained by one executive, nothing definite will be announced pending the decision of the issuance of script. It is understood nothing will be done locally until a Federal decision

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

19

has been reached, a universally acceptable type, of course, being preferable to local script. Business showed a decided falling off during the past week in the loop district stores which was also reflected in the urban districts.

The lineups to get into the movie houses during the hours of bargain prices still exceeds those rushing the food stores anticipating the worst.

To-morrow has no terrors for the boys who are still doltishly flirting with lady luck and flopping a few bits on the ponies. Yes, they are still doing it.

Local wholesale firms in the textile and kindred lines are operating on a "business as usual" policy and are going after business in a normal way, but they are watching the horizon very carefully, as one wholesaler expressed it. Business has slumped considerably, as the retailers who still maintain their credit standings are also doing some careful watching.

Friends of Eugene H. Griffith, general manager of the Ohio Rubber Co., 525 Fisher building, were grieved to learn of his death last week at his home. Mr. Griffith has been a resident of this city for the past nineteen years. Surviving are his widow, Leonor, and one son, Hunter Gill Griffith. Burial was at the birthplace of Mr. Griffith in Lodi, Ohio.

Officers of the Michigan Apparel Club who were elected last week at the annual election were: Thomas O'Shea, Toledo, president; Irving Leff, first vice-president; Edward Cohen, second vice-president; Harry S. Cohn, third vice-president; and Daniel F. Niemeyer, secretary and treasurer. All except Mr. Shea are from Detroit.

Word was received in Detroit last week of the death in Los Angeles of Eugene Westbrook, former restaurant owner here. For many years Mr. Westbrook conducted a chain of resstaurants in this city, retiring and moving to California eight years ago.

The annual 1933 North American flower show will be held in convention hall, March 17 to 26 inclusive. Among the many other features of this years show will be the reproduction of a state park, which will occupy a space 120 feet by 60 feet. Troops of Boy Scouts, Girl Scouts and members of the 4-H clubs will have their outings in the exhibit to show the public that Michigan's forests may be used without being abused.

Martin H. "Marty" Martinson, Alpena clothier, was elected president of the Michigan Retail Clothiers and Furnishers Association at the meeting held in the Hotel Statler during the annual convention. Other officers elected are: Louis Kosicheck, Lansing, first vice-president; Fred G. Westgate, Adrian, second vice-president; Wade L. Jones, Adrian, secretary; Leo Harrington, Jackson, National director, and Ben F. Weiner, Flint, alternate director. Members of the executive committee are: W. E. Sturn, Monroe; Albert Zauel, Saginaw; Sam Beck, Lansing; Samuel Fletcher, Grand Rapids; Maurice Houseman, Grand Rapids; Leon Loeb, Muskegon; Ralph Gersonde, St. Joseph; George Haarer, Ann Arbor; Albert Fiegel, Ann Arbor; Emery Chase, Ann Arbor; I. H. Polham. Pontiac: Aaron Rose. Port Huron: Ralph Lonius, Detroit: John Neubauer, Detroit; Louis May, Lansing; Herbert Phillipson, Dowagiac; Robert Storer, Owosso; Murl Hiler, Ionia; Earl Lewis, Lansing; Henry Klein, Grand Rapids; Royden Baumgartner, Detroit; A. W. Jankowiak, Bay City; G. J. Letterman, Detroit; Williard Bicknell, Clare; T. S. Baird, Hastings; E. D. Haas, Houghton; Sam Saloman, Rogers City, and Joseph L. Hickey, Detroit. Officers elected for the Ladies' Auxiliary are: Mrs. Samuel Kuttnauer, Detroit, president; Mrs. Wade L. Jones, Adrian, secretary, and Mrs. Seymour Eppstein, Detroit, treasurer.

At a meeting attended by 300 independent neighborhood dealers held here Sunday plans were laid for an organization representative of the small merchant in the present financial stringency. The meeting was held under the auspices of the Detroit Merchandising Research Bureau and organization plans are temporarily in the hands of Louis R. Shamie, executive secretary of the Progressive Independent Grocers Association; T. J. LaRose, retail meat dealer, 1524 Sheridan and A. B. Reno, druggist.

The automotive industry is getting ready for its annual Spring offensive. This year's sales drive, however, will lack the element of co-ordination which was a prominent in the effort which the industry made last year to break the buying deadlock. Each company, it is reported, will go its individual way this time and the evidence indicates that many of them will go quite strongly. In fact, the intensity of the energy which many of the larger elements will display is counted upon to make up for the lack of effort on the part of some smaller, independent units who were in on the concerted sales campaign of 1932.

Henry ford's announcement of a complete four-cylinder passenger car line on the 112-inch wheelbase chassis has not changed the industry's conviction that a new and smaller Ford V-8 is the offing. The car is still expected to make its appearance about April 1. The company's production of the large V-8 during last week was at the rate of 1,000 cars a day. March schedule of this model is estimated to be in the vicinity of 25,000 units, with commercial car production sidetracked during the early part of the month to make way for passenger vehicles.

One of the circumstances providing impetus to the Spring campaigns which a majority of the manufacturers are planning is to be found in the reports from the field. These concern not sales, although they are holding up well, but the increasing evidence that imperative replacement buying is going to make itself felt on a somewhat general scale. Dealers in many parts of the country record the fact that showroom attendance is picking up and that those who make it up concede they must soon replace their present vehicles.

WHOLESALE DRUG PRICE CURRENT

Prices quoted	are	nominal, based on market	the day of issue.
Acid	10	Gum Aloes, Barbadoes,	Hemlock, Pu., lb. 1 155@2 20
Boric, Powd., or	10	so called, lb. gourds @ 60	Heml'k Com., lb. 1 00@1 25 Juniper Ber., lb. 3 00@3 20 Junip'r W'd, lb. 1 500@1 75
	20 43	Powd., lb 35 @ 45 Aloes, Socotrine,	Lav. Flow., lb. 3 50@4 00
Citric, lb 35 @ Muriatic, Com'l.,	45	lb @ 75 Powd., lb @ 80	Lav. Flow., lb. 3 50@4 00 Lav. Gard., lb. 1 25@1 50 Lemon, lb 2 25@2 80
lb 03½@	10	Arabic, first, lb. @ 40	Mustard, true, ozs. @1 50
Nitric, lb 09 @ Oxalic, lb 15 @	15 25	Arabia corte lh 15 @ 25	Mustard, art., ozs. @ 35 Orange, Sw., lb. 4 00@4 25
Sulphuric, lb 031/2@	10 45	Arabic, Gran., lb. @ 35 Arabic, P'd, lb. 25 @ 35 Asafoetida, lb 50@ 60 Asafoetida, Po., lb. @ 75	Origanum, art, lb 1 00@1 20
Alcohol		Asafoetida, lb 50@ 60 Asafoetida, Po., lb. @ 75	lb 1 00@1 20 Pennyroyal, lb. 3 25@3 50 Peppermint, lb. 3 50@3 75
Denatured, No. 5. Gal. 48 @	60	Guarac, 10 W 00	Rose, dr @2 50
Grain, Gal 4 00@5	00 60	Guaiac, Powd @ 70 Kino, lb @ 90	Rose, Geran., ozs. 50@ 95 Rosemary
Alum-Potash, USP		Kino, powd., lb. @1 00 Myrrh, lb @ 60	Flowers, lb 1 00@1 50 Sandalwood,
	13 13	Myrrh, Pow., lb. @ 75	E. I., lb 8 00@8 60 W. I., lb 4 50@4 75
Ammonia		Shellac, Orange, lb 15 @ 25	Sassairas,
	18 13	Ground, lb 15 @ 25 Shellac, white,	true, lb 1 60@2 20 Syn., lb 70 @1 20 Spearmint, lb 2 00@2 40
Carbonate lb. 20 @	13 25	(bone dr'd) lb. 30 @ 45 Tragacanth.	Tansy, 10. 3 50004 00
Muriate, Lp., lb. 18 @	30 18	No. 1, bbls 1 60@2 00 No. 2, lbs 1 50@1 75	Thyme, Red, lb. 11 15@1 70 Thyme, Whi., lb. 1 25@1 80
	30	Pow., lb 1 25@1 50	Wintergreen
Arsenic	20	Honey Pound 25 @ 40	Leaf, true, lb. 5 40@6 00 Birch, lb 2 75@3 20
Balsams		Hops	Syn 75@1 20 Wormseed, lb 3 50@4 00 Wormwood lb. 4 75@5 20
Copaiba, lb 50@1 Fir, Cana., lb. 2 00@2	40	14s Loose, Pressed, 1b @ 75	orm wood, 1b. 4 15@5 20
Fir, Oreg., lb 50@1 Peru, lb 1 70@2	00	Hydrogen Peroxide	Castor, gal 1 15@1 35
Tolu, lb 1 50@1 Barks	80	Pound, gross 25 00@27 00 ½ Lb., gross 15 00@16 00 ¼ Lb., gross 10 00@10 50	Cocoanut, lb 22½@ 35 Cod Liver, Nor-
Cassia,	30	¹ / ₄ Lb., gross 10 00@10 50 Indigo	wegian, gal1 00@1 50 Cot. Seed Gals. 90@1 10
Ordinary, lb 25 @ Ordin., Po., lb. 20 @	25	Madras, lb 2 00@2 25	Lard, ex., gal. 1 55@1 65 Lard, No. 1, gal. 1 25@1 40
Saigon, lb @	40 60	Pure, lb 25 @ 35	Lard, No. 1, gal. 1 25@1 40 Linseed, raw, gal. 63@ 78
Elm, lb 40 @	50	Lead Acetate	Linseed, raw, gal. 63@ 78 Linseed, boil., gal. 66@ 81 Neatsfoot,
Elm, Powd lb. 38 @ Elm, G'd, lb 38 @	45 45	Xtal, lb 17 @ 25 Powd. & Gran. 25 @ 35	extra, gal 80@1 25
Sassafras (P'd lb. 45) @ Soaptree, cut, lb 15 @	35 25	Licorice	Olive, Malaga, gal 2 50@3 00
Soaptree, Po., lb. 25 @	30	Extracts, sticks, per box 1 50 @2 00	Fure, gal 3 00@5 00 Sperm, gal 1 25@1 50
Berries Cubeb, lb @	75	Lozenges, lb 40 @ 50 Wafers, (24s) box @1 50	Tallier, gal 7500 on
	80 20	Leaves	Tar, gal. 50@ 65 Whale, gal @2 00
Blue Vitriol		Buchu, lb., short @ 50 Buchu, lb., long_ @	Opium Gum. ozs., \$1.40;
Pound 05 @	15	Buchu, P'd., lb. @ 60 Sage, bulk, lb. 25 @ 30	1b 17 50@20 00
	13	Sage, loose pressed, 4s, lb. @ 40	Powder, ozs., \$1.40; lb 17 50@20 00
Pound 04 @	10	Sage, ounces @ 85	Gran., ozs., \$1.40; lb 17 50@20 00
Camphor		Senna,	Paraffine
Pound 50 @ Cantharides	65	Alexandria, lb. 50 @ 60 Tinnevella, lb. 20 @ 30	Pound 06½@ 15
Russian, Powd @3 Chinese, Powd. @1		Powd., lb 25 @ 35	Black, grd., lb. 30 @ 40
Chalk	40	Ova Ursi, P'd, lb. @ 30	White, grd., lb. 35 @ 45
Crayons, white, dozen @3	60	Chloride, med., dz. @ 85	Pound 20 @ 25
dustless, doz. @6		Chloride, large, dz. @1 45 Lycopodium	Petrolatum Amber, Plain,lb. 12 @ 17
	10	Pound 35 @ 50	Amber, Carb., lb. 14 @ 19
	15 16	Magnesia Carb., 1/8s, lb @ 30	Amber, Plain,lb. 12 @ 17 Amber, Carb.,lb. 14 @ 19 Cream Whi., lb. 17 @ 22 Lily White, lb. 20 @ 25
White, lump, lb. 03 @ Capsicum	10	Carb., 1/16s, lb. @ 32 Carb., P'wd., lb. 15 @ 25	Plaster Paris Dental
Pods, lb 60 @	70	Oxide, Hea., lb. @ 75	Barrels @5 50 Less, lb 031/2@ 08
Cloves	E5	Menthol	Potassa
Whole, lb 25 @	35 40	Pound 5 12@5 60	Caustic, st'ks,lb. 55 @ 88 Liquor, lb @ 40
Cocaine		Mercury Pound 1 25@1 35	Potassium Acetate, lb 60 @ 96
Ounce 11 43@ 13 Copperas	60	Ounces @10 80	Dicarbonate. In. 30 (a) 35
Xtal, lb 03¼@ Powdered, lb 04 @	10 15	%s @12 96	Bichromate, lb. 15 @ 25 Bromide, lb 51 @ 72
Cream Tartar		Mustard Bulk, Powd.,	Carbonate, lb 30 @ 35 Chlorate,
Pound 26 @ Cuttlebone	40	select, lb 45 @ 50 No. 1, lb 25 @ 35	Xtal., lb 17 @ 23 powd., lb 17 @ 23 Cron.
Pound 40 @	56	Naphthaline	Tadid., 10 21 @ 28
	15	Balls, lb 06¾ @ 15 Flake, lb 05¾ @ 15	Permanganate, lb. 2246@35
White Corn, lb. 07 @	18	Pound — @ 40	Prussiate, Red. lb 80 @ 90 Yellow, lb 50 @ 60
Witch Hazel, Yel-		Powdered, lb @ 50	Quassia Chips
low Lab., gal. 99 @1 Licorice, P'd, lb. 50 @	6()	Pound @ 25 Powdered, lb 15 @ 25	Pound 15 @ 20
Flower Arnica, lb 75 @	8()	Powdered, lb 15 @ 25 Oil Essential	Quinine
Chamomile,		Almond,	5 oz. cans., ozs. @ 57
Roman, lb @	45 90	Bit., true, ozs. @ 50 Blt., art., ozzs. @ 30	Epsom, lb 031/4 @ 10
Saffron,	40	Sweet, true, lb. 1 00@1 60 Sw't, Art., lbs. 1 00@1 25	Glaubers, Lump, lb 03 @ 10
Spanish, ozs. @1 Formaldehyde, Bulk	25	Amber, crude, lb. 75@1 00	Gran., lb 03½@ 10 Nitre,
Pound 09 @	20	Amber, rect., lb. 1 10@1 75 Anise, lb 1 00@1 40	Xtal or Powd. 10 @ 22 Gran., lb 09 @ 20
Fuller's Earth Powder, lb 05 @	10	Anise, lb 1 00@1 40 Bay, lb 1 00@4 25 Bergamot, lb 3 50@4 20 Cajeput, lb 1 50@2 00 Carsiay S'd, lb. 2 65@3 20 Cassia, USP, lb. 1 75@2 40 Cedar Leaf, lb. 1 50@2 00	Rochelle, lb 18 @ 30
Gelatin	0=	Caraway S'd. lb. 2 65@3 20	Soda, lb 02½@ 08 Soda
Glue	65	Cassia, USP, lb. 1 75@2 40	Soda Ash
Brok., Bro., lb. 20 @	30 22	Cedar Leaf, 1b. 1 50@2 00 Cedar Leaf,	Caustic, Co 1., 1b. 08 @ 15
Whi. Flake, lb. 271/2@	35	Coml., lb 1 00@1 25 Citronella, lb 75 @1 20	Hyposulphite, lb. 05 @ 10 Phosphate, lb. 23 @ 28
White AXX light,	35	Cloves, lb 1 75@2 25 Croton, lbs 8 00@8 25	Sulphite, Xtal., lb 07 @ 12
10	40 50	Cubeb, lb 4 25@4 80	Xtal., lb 07 @ 12 Dry, Powd., lb. 12½@ 20 Silicate, Sol.,gal. 40 @ 50
Glycerine		Codar Lear, Coml., lb 1 00@1 25 Citronella, lb 75 @1 20 Cloves, lb 1 75@2 25 Croton, lbs 8 00@8 25 Cubeb, lb 4 25@4 80 Erigeron, lb 2 70@3 35 Eucalyptus, lb 75@1 20 Fennel 2 00@2 60	Turpentine
	35	Fennel 2 00@2 60	Gallons 54 @ 69

Roya

Roya Roya Roya

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 and uncertainties, sharp buyers who are in good credit may sometimes be a to induce the jobber to shade some of the quotations, but we prefer to que regular prices on regular goods, because cut prices obtained by duress or unforce of circumstances never accurately represent the actual condition of market, which is the proper province of this publication.

ADVANCED

DECLINED

California Sardines Hart Raspberries Corn Flakes Wyandotte Cleaner Veal

AMMONIA	BREAKFAST FOODS Kellogg's Brands
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	Corn Flakes, No. 136 2 5 Corn Flakes, No. 124 2 5 Pep, No. 224 ——————————————————————————————————
APPLE BUTTER	All Bran, 16 oz 2 2 All Bran, 10 oz 2 7
Quaker, 12-38 oz., doz. 2 00 Musselman, 12-38 oz. doz 2 00	All Bran, ¾ oz 1 1 Kaffe Hag, 6 1-lb. cans 2 7 Whole Wheat Fla., 24 1 9

ker, 12-38 oz., doz. 2 00 selman, 12-38 oz. z 2 00	All Bran, % oz 1 10 Kaffe Hag, 6 1-lb. cans 2 75 Whole Wheat Fla., 24 1 90
AL 2 oz., doz. 93 al, 2 oz., doz. 180 al, 4 oz., doz. 220 al, 12 oz., doz. 378 al, 2½ lbs doz. 13 75 al, 5 lbs., doz. 24 50	Post Brands Grapenut Flakes, 24s 1 90 Grape-Nuts, 24s 3 80 Grape-Nuts, 50 1 40 Instant Postum, No. 10 4 50 Postum Cereal, No. 0 2 25 Post Toasties, 36s 2 50 Post Toasties, 24s 2 50
250 15 0 250	Post Bran, PBF 24 2 85 Post Bran PBF 36 2 85

OUNCES FOR	Gold Bond Par., No.5½ 7 6 Prize, Parlor, No. 6_ 8 0 White Swan Par., No.6 8 5
25	BROOMS Quaker, 5 sewed 6 2 Warehouse 5 7 Rose 2 7 Winner, 5 Sewed 3 7 Whisk, No. 3 2 2
FAICE FOR COLLEGE	BRUSHES

SALTIAL SHICA COLUMN TO THE PRICE FOR FOR COLUMN TO THE PRICE FOR COLUMN TO THE PRICE FOR COLUMN TO TH	BRUSHES Scrub
10 oz., 4 doz. in case 3 40 15 oz., 4 doz. in case 5 20 25 oz., 4 doz. in case 8 80 50 oz., 2 doz. in case 7 00	Solid Back, 8 in 1 50 Solid Back, 1 in 1 75 Pointed Ends 1 25
5 lb., 1 doz. in case 6 00 10 lb., ½ doz. in case 5 75	Stove 1 80 No. 50 2 00 Peerless 2 60
	No. 4-0
BLUING	BUTTER COLOR Dandelion 2 85
Am. Ball, 36-1 oz.,cart. 1 00 Boy Blue, 18s, per cs. 1 35	CANDLES Electric Light, 40 lbs. 12.1 Plumber, 40 lbs 12.8

BEANS and PEAS	Paraffine, Paraffine, Wicking - Tudor, 6s.
100 lb. bag Chili Beans 5 00 Dry Lima Beans 100 lb. 6 25 White H'd P. Beans 2 50	CANN
Split Peas, Yell., 60 lb. 3 95 Split Peas, Gr'n 60 lb. 4 75 Scotch Peas, 100 lb 6 40	No. 10

BLUING	Dandelion 2 85			
Am. Ball, 36-1 oz.,cart. 1 00 Boy Blue, 18s, per cs. 1 35 BEANS and PEAS	CANDLES Electric Light, 40 lbs. 12.1 Plumber, 40 lbs 12.8 Paraffine, 6s 14½ Paraffine, 12s 14½ Wicking 40 Tudor, 6s, per box 30			
Chili Beans 5 00 Dry Lima Beans 100 lb. 6 25 White H'd P. Beans 2 50 Split Peas, Yell., 60 lb. 3 95 Split Peas, Gr'n 60 lb. 4 75 Scotch Peas, 100 lb. 6 40	CANNED FRUITS Hart Brand Apples No. 10 4 75			
BURNERS	Blackberries Pride of Michigan 2 55			
Queen Ann, No. 1 1 15 Queen Ann, No. 2 1 25 White Flame, No. 1 and 2, doz z 25	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			
Dbl. Lacquor, 1 gross pkg., per gross 13	No. 10			

MICHIGAN	TRADESMAN
prices. They are regular goods. Because of present dit may sometimes be able as, but we prefer to quote	Red Kidney Beans No. 10 3 75 No. 2 85 8 oz. 60
btained by duress or under the actual condition of the cion.	String Beans
a Sardines spberries akes tte Cleaner	Cut. No. 2 1 60 Pride of Michigan _ 1 35 Marcellus Cut, No. 10_ 6 50
Pears Pride of Mich. No. 2½ 2 25	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
Black Raspberries No. 2 2 55 Pride of Mich. No. 2 2 35	
Red Raspberries 3 00 No. 2 1 40 Marcellus, No. 2 2 35 Pride of Mich 2 75	Extra Small, No. 2 2 50 Fancy Small, No. 2 2 00 Pride of Mich., No. 2½ 2 00 Hart Cut, No. 10 5 00 Hart Cut, No. 2 85 Marcel. Whole, No. 2½ 1 35 Hart Diced, No. 2 90
Strawberries 3 00 8 0z.	Carrots Diced, No. 2 95 Diced, No, 10 4 00
CANNED FISH Clam Ch'der, 10½ oz. 1 35 Clam Chowder, No. 2 2 75 Clams, Steamed, No. 12 75 Clams, Minced, No. 12 40 Finnan Haddie, 10 oz. 3 30 Clam Bouillon, 7 oz. 2 50 Chicken Haddie, No. 1 2 75 Fish Flakes, small - 1 35 Cod Fish Cake, 10 oz. 1 55 Cove Oysters, 5 oz 1 35 Cove Oysters, 5 oz 1 35 Cove Oysters, 5 oz 1 35 Sardires, ¼ Oil, Key - 4 25 Sardires, ¼ Oil, Key - 4 25 Sardines, ¼ Oil, k'less 3 35 Salmon, Red Alaska 1 90 Salmon, Med. Alaska 1 45 Salmon, Fink, Alaska 1 20 Sardines, Im. ¼, ea. 6@16 Sardines, Im. ¼, ea. 6@16 Sardines, Im. ¼, ea. 25	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 Marcellus, No. 2 96 Fancy Crosby, No. 2 1 15 Whole Grain, 6 Bantam, No. 2 1 45
Salmon, Med. Alaska 1 45 Salmon, Pink, Alaska 1 20 Sardines, Im. ¼, ea. 6@16 Sardines, Em., ½, ea. 25 Sardines, Cal. 1 00 Tuna, ½ Van Camps, doz. 1 75 Tuna, ¼s. Van Camps, doz. 1 35 Tuna, 1s, Van Camps, doz. 3 60 Tuna, ½s. Chicken Sea. doz. 1 85	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 35 Marcel., E. June, No. 10 7 50 Marcel., E. Ju., No. 10 7 50
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	No. 10 4 75 No. 2½ 1 \$\infty\$
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, 2½ oz. Qua., sli. 1 35 Beef, 4 oz. Qua., sli. 2 25 Beefsteak & Onions, s. 2 70 Chili Con Car., 1s _ 1 05 Deviled Ham. ½s _ 1 50 Deviled Ham. ½s _ 2 35 Potted Beef, 4 oz 1 10	No. 10 4 00 No. 2½ 1 35 No. 2 1 05
Beersteak & Onions, s. 2 70 Chili Con Car., 1s 1 05 Deviled Ham, ¼s 2 85 Potted Beef, 4 oz 1 10 Potted Meat, ¼ Libby 45 Potted Meat, ½ Libby 70 Potted Meat, ½ Qua. 55 Potted Ham, Gen. ¼ 1 45 Vienna Sauss, No. ½ 1 00 Vienna Sausseg, Qua. 80 Veal Loaf, Medium 2 25	No. 2½ Spinach No. 2½ 25 No. 2 1 80 Squash
	Boston, No. 3 1 35
Baked Beans Campbells, 48s 2 30 Van Camp. Bean Hole, 36s 3 75	Succotash Golden Bantum, No. 2 2 10 Hart, No. 2 1 80 Pride of Michigan 1 65 Marcellus, No. 2 1 15
CANNED VEGETABLES Hart Brand	

75

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, No. 1, Roast _ 1 95 Beef, 2½ oz., Qua., sli. 1 35 Beef, 4 oz., Qua., sli. 2 25 Beefsteak & Onions, s. 2 70 Chili Con Car., 1s _ 1 05 Deviled Ham. ½s _ 2 85 Potted Beef, 4 oz 1 10 Potted Meat, ½ Libby 45 Potted Meat, ½ Libby 75 Potted Meat, ½ Qua. 55 Potted Ham. Saus, No. ½ 1 00 Vienna Saus, No. ½ 1 00 Vienna Sausage, Qua. 80 Veal Loaf, Medium _ 2 25
Baked Beans Campbells, 48s 2 30 Van Camp, Bean Hole, 36s 3 75
CANNED VEGETABLES Hart Brand
Asparagus Natural, No. 2 3 60

Natural, No. 2 3 60 Tips & Cuts, No. 2 2 25	No. 105
Tips & Cuts, 8 oz 1 35	No. 21/21
Baked Beans 1 lb. Sauce, 36s, cs 1 50 No. 2½ Size, Doz 90 No. 10 Sauce 3 60	No. 2 1 Pride of Mich., No. 2½ 1 Pride of Mich., No. 2_ 1
	Tomato Juice Hart, No. 10 4
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	CATSUP Sniders, 8 oz1 Sniders, 14 oz1

CHILI SAUCE	OlGARS Hemt. Champions 38 56 Webster Cadillac 75 00 Webster Golden Wed. 75 00 Websterettes 38 50 Cincos 38 56 Garcia Grand Babies 38 50 Bradstreets 38 50 Bradstreets 75 00 Odins 75 00 R G Dun Boquet 75 00 Budwiser 19 50 Dry Slitz Stogies 20 00 Tango Pantellas 13 00 Skylines 19 56 Hampton Arms Jun'r 37 50 Trojan 35 00 Kenway 20 00
Sniders, 8 oz 1 65	Hemt. Champions 38 50
Sniders 14 oz 2 25	Webster Cadillac 75 00
D	Webster Golden Wed 75 00
	Websterettes 29 50
	Cincol
	Cincos 38 50
01/0755 0001/5111	Garcia Grand Bables 38 50
OYSTER COCKTAIL	Bradstreets 38 50
Sniders, 11 oz 2 00	La Palena Senators_ 75 00
	Odins 38 50
	R G Dun Boquet 75 00
	Perfect Carcia Subl 95 00
	Dudwigen 10 50
	Day Clita Ctorios 90 00
CHEESE	Dry Siltz Stogles 20 00
Roquefort 55	Tango Pantellas 13 00
Wisconsin Daisy 1416	Skylines 19 50
Wisconsin Thrin	Hampton Arms Jun'r 37 50
Wisconsin I will 15/2	Trojan 35 00
New fork June 24	Rancho Corono 25 M
Sap Sago 40	Kanway 90 00
Brick 15	Kenway 20 00
Michigan Flats14	
Michigan Daisies 14	
Wiggengin Longhom 15	
Wisconsin Longhorn 15	CONFECTIONERY
Imported Leyden 23	COM LONGINE
1 lb. Limberger 18	
CHEESE Roquefort	
Kraft Pimento Loaf 21	
Kraft American Loaf	Stick Candy Pails
Kroft Priok Loof	Pure Sugar Sticks-600c 3 90
Kraft Brick Loaf 19	Big Stick 28 lb case 16
Krait Swiss Loaf 22	Horehound Stiels 1900 75
Kraft Old Eng. Loaf 32	Horemound Stick, 1208 18
Kraft, Pimento. 1/6 lb. 1 50	
Kraft, American, 16 lb 1 50	
Kraft Brick 14 lb 1 50	·
Wroft Timbur 1/ 1h 1 50	Mixed Candy
Krait, Limbur., 72 10. 1 50	Kindergarten 14
	Leader 0914
	French Creams 1114
	Paris Crooms
	Tunitan
CHEWING GUM	Jupiter 09
Adams Black Jack 66	Fancy Mixture 14
Adams Dontyno 65	
Posman's Dencin	
Beeman's Pepsin 66	
Beechnut Peppermint 66	<u></u>
Doublemint 66	Fancy Chocolate
Pennermint Wrigleys 66	5 lb. boxes
Spearmint Wrigleye 66	Bittersweets, Ass'ted 1 25
Tuion Family Wrigheys 00	Nibble Sticks 1 25
Juicy Fruit 66	Charalete Nut Delle 1 50
Wrigley's P-K 66	Chocolate Nut Rolls _ 1 50
Teaberry 66	Lady Vernon 1 15
CHEWING GUM	5 lb. boxes 5 lb. boxes
CHOCOLATE Baker, Prem., 6 lb. ½ 2 50 Baker, Pre., 6 lb. 3 oz. 2 55	Gum Drone Come
CHOCOLATE	Telly Strings
Baker, Prem., 6 lb. 1/2 2 50	Din Man Jall
Baker, Pre., 6 lb. 3 oz. 2 55	Tip Top Jellies 091/2
	Orange Slices 091/2
CLOTHES LINE Riverside, 50 ft 1 30 Cupples Cord 1 85	Lozengee Della
CLUINES LINE	A A Den Logenme
Riverside, 50 ft 1 30	A. A. Pep. Lozenges 13
Cupples Cord 1 85	A. A. Pink Lozenges 13
	A. A. Choc. Lozenges 13
	Motto Hearts 16
	Malted Milk Lozenges 10
	Lozenges 19
COFFEE BOASTED	
1 lb. Package Arrow Brand 23 Boston Breakfast 23 Breakfast Cup 21 Imperial 35 J. V 19 Maiestic 29	
Lee a Cauy	The state of the s
	Hard Goods Pails
	Lemon Drops 19
1 lb. Package	O. F. Horehound drope 19
Arrow Brand 23	Anisa Squares
Roston Breakfast 22	Pannis Squares 13
Description Com	reanut Squares 13
Breaklast Cup 21	
Imperial 35	
J. V 19	
Majortia 90	

Morton House 33 Nedrow 26 Quaker 29
McLaughlin's Kept-Fresh
COFFEE by M'Laughing SERVICE
Coffee Extracts M. Y., per 100 12 Frank's 50 pkgs 4 25 Hummel's 50, 1 lb. 101/2

E SERVICE	
offee Extracts er 100 12 50 pkgs 4 25 l's 50, 1 lb. 10½	COUPON BOOKS 50 Economic grade 2 50 100 Economic grade 4 50 500 Economic grade 20 00 1000 Economic grade 37 50
DENSED MILK oz., per case 4 60	Where 1,000 books are ordered at a time, specially printed front cover is furnished without charge.

CONDENSED MILK Eagle, 2 oz., per case 4 60	ordered at a time, specially printed front cover furnished without charge
EVAPORATED MILK	CREAM OF TARTAR
Page	DRIED FRUITS
PAS GARTO	N. Y. Fey., 50 lb. box

	Apples N. Y. Fcy., 50 lb. box 13 N. Y. Fcy., 14 oz. pkg. 16
Page, Tall 2 55 Page, Baby 1 43 Quaker, Tall. 10½ oz. 2-40 2-40 Quaker, Baby, 4 doz. 1 20 20 Quaker, Gallon, ½ dz. 2 40 2 50 Carnation, Tall, 4 doz. 2 50 250 Carnation, Baby, 4 dz. 1 25 25 Oatman's Dudee, Tall 2 50 25 Pet, Tall 2 50 Pet, Baby, 4 dozen 1 25 Borden's Tall, 4 doz. 2 50 2 50 Borden's Baby, 4 doz. 1 25 2 50	Apricots Evaporated, Choice 10½ Evaporated. Ex. Choice 11 Fancy 12½ Ex. Fancy Moorpack 15½ Citron 10 lb. box 24

 Cough Drops
 Bxs.

 Smith Bros.
 1 45

 Luden's
 1 45

 Vick's, 40/10c
 2 40

Specialties
Italian Bon Bons _____ 16
Banquet Cream Mints_ 17
Handy Packages, 12-10c 80

21

Currants Packages, 11 oz 11½	Margarine I. VAN WESTENBRUGGE Food Distributor	PLAYING CARDS Battle Axe, per doz. 2 65 Bicycle, per doz 4 70 Torpedo, per doz 2 50	HERRING Holland Herring Mixed, Kegs 68 Mixed, half bbls Mixed, bbls	SOAP Am. Family, 100 box 5 60 Crystal White, 100 3 50 F.B., 60s 2 00	TEA Japan
Imperial, 12s, pitted_ 1 35 Imperial, 12s, Regular 1 15	ONE FOUND HET Cream	POTASH Babbitt's, 2 doz 2 75	Milkers, Kegs Milkers, half bbls. Milkers, bbls.	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	Medium 17 Choice 21@29 Faney 35@38 No. 1 Nibbs 32
Evap., Choce 09 Fancy 10½	of Nut OLEOMARGARINE	FRESH MEATS	Lake Herring 1/2 Bbl., 100 lbs. Mackerel Tubs, 60 Count, fy. fat 6 00	Palm Olive, 144 box 8 25 I.ava, 50 box 2 25 Pummo, 100 box 4 85 Sweetheart, 100 box 5 70 Grandpa Tar. 50 sm, 2 10	Gunpowder Choice 40 Fancy 47
Peel Lemon, American 24	Cream-Nut, 1 lb 9 Pecola, 1 lb 8	Beef Top Steers & Heif 11 Good Steers & Heif 09 Med. Steers & Heif 08	Palis, 10 lb. Fancy fat 1 50	Grandpa Tar, 50 lge. 3 50 Trilby Soap, 50, 10c 3 15 Wiliams Barber Bar, 9s 50 Williams Mug, per doz. 48 Lux Toilet, 50 3 15	Ceylon Pekoe, medium 41
Orange, American 24	Wilson & Co.'s Brands Oleo	Com. Steers & Heif 07 Veal Top 09	White Fish Med. Fancy, 100 lb. 13 00 Milkers, bbls 18 50 K K K K Norway 19 50 8 lb. pails 1 40	SPICES Whole Spices	English Breakfast Congou, medium 28 Congou, Choice 35@36 Congou, Fancy 42@43
Seeded, bulk 6¼ Thompson's s'dless blk, 6¼ Thompson's seedless, 15 oz 7¼	Nut 08 Special Roll 11	Good 08 Medium 07	Cut Lunch 1 50 Boned, 10 lb. boxes 16	Allspice, Jamaica @24 Cloves, Zanzibar @36 Cassia, Canton @24 Cassia, 5c pkg., doz. @40 Ginger, Africa @19	Oolong Medium 39 Choice 45
California Prunes	MATCHES Diamond, No. 5, 144 6 15 Searchlight, 144 box 6 15 Swan, 144	Spring Lamb 13 Good 13 Medium 08 Poor 05	SHOE BLACKENING 2 in 1, Paste, doz 1 30 E. Z. Combination, dz. 1 30 Dri-Foot, doz 2 00	Mixed, No. 1 @30 Mixed, 10c pkgs., doz. @65 Nutmegs, 70@90 @50 Nutmegs, 105-110 @48 Pepper, Black @23	TWINE Cotton, 3 ply cone 25
90@100, 25 lb. boxes@05 80@90, 25 lb. boxes@05½ 70@80, 25 lb. boxes@06 60@50, 25 lb. boxes@06½ 50@60, 25 lb. boxes@07	Safety Matches Red Top, 5 gross case 4 75	Mutton Good04½ Medium03	Bixbys, doz. 1 30 Shinola, doz. 90	Pure Ground in Bulk Allspice, Jamaica @16	VINEGAR F. O. B. Grand Papids
40@50, 25 lb. boxes@07½ 30@40, 25 lb. boxes@08½ 30@30, 25 lb. boxes@12 18@24, 25 lb. boxes@14½	MULLER'S PRODUCTS	Poor 02 Pork Loin, med 16	STOVE POLISH Blackne, per doz. — 1 30 Black Silk Liquid, dz. 1 30 Black Silk Paste, doz. 1 25	Cloves, Zanzibar	Cider, 40 Grain16 White Wine, 40 grain 20 White Wine, 80 Grain 25
Hominy Pearl, 100 lb. sacks 3 50	Macaroni, 9 oz 2 00 Spaghetti, 9 oz 2 00 Elbow Macaroni, 9 oz. 2 00 Egg Noodles, 6 oz 2 00	Butts	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	Mace Penang @65 Pepper, Black @19 Nutmegs @23 Pepper, White @23 Pepper, Cayenne @25	WICKING No. 9. per gross 80 No. 1, per gross 1 25 No. 2. per gross 1 50
Bulk Goods Elbow Macaroni, 20 lb. 4½	Egg Vermicelli, 6 oz. 2 00 Egg Alphabets, 6 oz. 2 00	PROVISIONS Barreled Pork	654 Stove Enamel, dz. 2 80 Vulcanol, No. 10, doz. 1 30 Stovoil, per doz 3 00	Paprika, Spanish @30	No. 3, per gross 2 30 Peerless Rolls, per doz. 90 Rochester, No. 2, doz. 50 Rayo, per doz 75
Egg Noodle, 10 lbs 12	NUTS—Whole Almonds, Peerless 15½ Brazil, large 12½ Fancy Mixed 11½ Filberts, Naples 13	Clear Back 16 00@18 00 Short Cut Clear 15 00 Dry Salt Meats	SALT F. O. B. Grand Rapids Colonial, 24, 2 lb 95	Chili Powder, 1½ oz. 65 Celery Salt, 1½ oz. 80 Sage, 2 oz. 80 Onion Salt 35	WOODENWARE Baskets Bushels, Wide Band
0000 7 00 Barley Grits 5 00 Chester 3 50	Peanuts, Vir. Roasted 6% Peanuts, Jumbo 7½c Pecans, 3, star 25 Pecans, Jumbo 40	D S Bellies 18-29@18-10-6 Lard Pure in tierces 6½	Colonial, 36-1½ 1 20 Colonial, Iodized, 24-2 1 35 Med. No. 1 Bbls 2 90 Med. No. 1, 100 lb bk 1 00	Garlic 1 35 Ponelty, 3½ oz. 3 25 Kitchen Bouquet 4 25 Laurel Leaves 20 Marjoram, 1 oz. 90	wood handles 2 00 Market, drop handle 90 Market, single handle 90 Market, extra 1 60 Splint, large 8 50
Sage East India10	Pecans, Mammoth 50 Walnuts, Cal 13@21 Hickory 07	60 lb. tubsadvance ¼ 50 lb. tubsadvance ¼ 20 lb. pailsadvance ¾ 10 lb. pailsadvance %	Farmer Spec., 70 lb. 1 00 Packers Meat, 50 lb. 65 Cream Rock for ice cream, 100 lb., each 85 Butter Salt, 280 lb. bbl. 4 00	Savory, 1 oz 65 Thyme, 1 oz 90 Tumerci, 1½ oz 65	Splint, medium 7 50 Splint, spell - 6 50
Tapioca Pearl, 100 lb. sacks 7½ Minute, 8 oz., 3 doz. 4 05 Dromedary Instant 3 50	Salted Peanuts Fancy, No. 1 7 24 1 lb. Cellop'e case 1 80	5 lb. pailsadvance 1 3 lb. pailsadvance 1 Compound tierces 6 Compound, tubs 6½	Block, 50 lb. 40 Baker Salt, 280 lb. bbl. 3 80 6, 10 lb., per bale 93 20, 3 lb., per bale 1 00 28 lb. bags, Table 40	STARCH Corn Kingsford, 24 lbs 2 30 Powd., bags, per 100 2 65 Argo, 24, 1 lb. pkgs. 1 52	Barrel, 5 gal., each 2 40 Barrel, 10 gal., each 2 55 3 to 6 gal., per gal 16
Jiffy Punch 3 doz. Carton 2 25	Shelled 39 Peanuts, Spanish 125 lb. bags 5½ Filberts 32	Sausages Bologna 10 Liver 13 Frankfort 12 Pork 15		Cream, 24-1 2 20	Pails 10 qt. Galvanized 2 60 12 qt. Galvanized 2 85 14 qt. Galvanized 3 10 12 qt. Flaring Gal. Jr. 5 00
Assorted flavors.	Pecans Salted 45 Walnut California 42	Tongue, Jellied 21 Headcheese 13 Smoked Meats	MORTONS	Argo, 24, 1 lb. pkgs. 1 52 Argo, 12, 3 lb. pkgs. 2 17 Argo, 8, 5 lb. pkgs. 2 46 Silver Gloss, 48. 1s 11½ Elastic, 32 pkgs 2 55	Traps Mouse, Wood, 4 holes 60
V. C. Milling Co. Brands Lily White 5 10 Harvest Queen 5 20 Yes Ma'am Graham, 50s 1 40	MINCE MEAT None Such, 4 doz 6 20 Quaker, 3 doz. case 2 65 Yo Ho, Kegs, wet, lb. 1634	Hams, Cert. 14-16 lb. 12 Hams, Cert., Skinned 16-18 lb @11 Ham, dried beef Knuckles @23 California Hams @09	SALT TPOURS	Tiger, 48-1 2 75 Tiger, 50 lbs. 2 75	Mouse, wood, 6 holes 70 Mouse, tin, 5 holes 65 Rat, wood 10 Rat, spring 100 Mouse, spring 20
Lee & Cady Brands Home Baker Cream Wheat	OLIVES 7 oz. Jar. Plain, doz. 1 05 16 oz. Jar. Plain, doz. 1 95 Quart Jars, Plain, doz. 3 25	Picnic Boiled Hams @16 Boiled Hams@18 Minced Hams@12 Bacon 4/6 Cert,@13	MAN COMPANY AND COM	Blue Karo, No. 1½ 2 36 Blue Karo, No. 5, 1 dz. 2 99 Blue Karo, No. 10 2 99 Red Karo, No. 1½ 2 57	Tubs Large Galvanized 8 75 Medium Galvanized 7 75 Small Galvanized 6 75
FRUIT CANS	5 Gal. Kegs, each 6 50 3 oz. Jar, Stuff., doz. 1 15 8 oz. Jar, Stuffed, doz. 2 25 10 oz. Jar, Stuff., doz. 2 65 1 Gal. Jugs, Stuff., dz. 2 40	Beef Boneless, rump@19 00	Free Run'g, 32, 26 oz. 2 40 Five case lots 2 30 Iodized, 32, 26 oz 2 40	Red Karo, No. 5, 1 dz. 3 44 Red Karo, No. 10 3 29	Washboards Banner, Globe 5 50 Brass, single 6 25
Presto Mason F. O. B. Grand Rapids Half pint 7 15 One pint 7 40 One quart 8 65	PARIS GREEN	Beef	Five case lots 2 30	Orange, No. 1½, 2 dzz. 2 93 Orange, No. 5, 1 doz. 4 13	Glass, single 6 00 Double Peerless 8 50 Single Peerless 7 50 Northern Queen 5 50 Universal 7 25
FRUIT CAN RUBBERS	2s and 5s 30	RICE Fancy Blue Rose 3 50 Fancy Head 4 75	Twenty Mule Team 24, 1 lb. packages 3 35 48, 10 oz. packages 4 40 96, ¼ lb. packages 4 00	Maple and Cane Kanuck, per gal 1 50 Kanuck, 5 gal. can 5 50	Wood Bowls 13 in. Butter 5 00 15 in. Butter 9 00
Presto Red Lip, 2 gro. carton 70 Presto White Lip, 2 gro. carton 76	Medium Sour 5 gallon, 400 count 4 75	RUSKS Postma Biscuit Co. 18 rolls, per case 1 80	WASHING POWDERS Bon Ami Pd., 18s, box 1 90	Welch, 12 quart case 4 40 Welch, 12 pint case 2 25 Welch, 36-4 oz. case 2 30	17 in. Butter 18 00 19 in. Butter 25 00
GELATINE Jell-o, 3 doz 2 55 Minute, 3 doz 4 0,	Sweet Small 5 Gallon, 500 7 25	12 rolls, per case 1 20 18 cartons, per case 2 15 12 cartons, per case 1 45	Bon Ami Cake, 18s_ 1 65 Brillo 85 Climaline, 4 doz 3 60 Grandma, 100, 5c 3 50 Grandma, 24 Large 3 50	COOKING OIL Mazola Pints, 2 doz4 60	WRAPPING PAPER Fibre, Manila, white_ 05 No. 1 Fibre 0614 Butchers D F 0614
Plymouth, White 1 55 Quaker, 3 doz 1 75	Dill Pickles Gal., 40 to Tin, doz 7 50 32 oz. Glass Pickled 2 00 32 oz. Glass Thrown 1 45	SALERATUS Arm and Hammer 24s 1 50	Snowboy, 12 Large 2 55 Gold Dust, 12 Large 2 05 Golden Rod, 24 25 La Frace Laun. 4 ds. 3 65 Old Dutch Clean., 4 dz. 3 40	Quarts, 1 doz 4 30 Half Gallons, 1 doz. 7 75 Gallons, each 1 25 5 Gallon cans, each 3 35	Kraft Stripe
JELLY AND PRESERVES Pure, 30 lb. pails 2 v0 lmitation, 30 lb. pails 1 6v Pure, 6 oz., Asst., doz. 9v Pure Pres., 16 oz., dz 1 85	Dill Pickles Bulk 5 Gal., 200 3 65 16 Gal., 650 11 25	SAL SODA Granulated, 60 lbs. cs. 1 35 Granulated, 18-2½ lb.	Octagon, 96s	TABLE SAUCES Lee & Perrin, large_ 5 75 Lee & Perrin, small_ 3 35 Pepper 1 60	Magic. 3 doz 2 70 Sunlight, 3 doz 2 70 Sunlight, 1½ doz 1 35 Yeast Foam, 3 doz 2 70
JELLY GLASSES	45 Gal., 1300 30 00	packages 1 10	Sani Flush, 1 doz 2 25 Sapolio, 3 doz 3 15 Soapine, 100, 12 oz 6 40 Speedee, 3 doz 7 20	Royal Mint 2 40 Tobasco, small 3 75 Sho You, 9 oz doz. 2 00 A-1, large 4 75	YEAST—COMPRESSED
1/2 Pint Tall, per doz. 38	PIPES Cob, 3 doz. in bx. 1 00@1 20	Peerless, 1 lb. boxes 18 Old Kent, 1 lb. Pure 25	Sunbrite. 50s 2 10 Wyandot. Cleaner, 24s 1 85	A-1 small 2 85 Caper, 2 oz 3 30	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.

What Must Precede Real Recovery?

Saturday was significant in the fact that it was "Inauguration Day." We saw a peaceful overturn of government and a new organization step into responsibility. Millions of people feel that by this change early betterment will come. It is a great thing to have a nation of people so hopeful.

A tremendous burden is being placed on the new administration. Some economic solutions may come in 1933 but in the early days, when the President alone is carrying on, may we hope for one thing-may we have a moral awakening in America. We are all heartsick at the spectacle of the dishonesty in the banking and business world-the cunning and evasion in high places staggers the imagination. What an immoral mess we were all in in the past eight years. If the President, by his action, can give us a leadership towards honesty between man and man, he will accomplish a lot towards eventual bet-

An early Congress will step into action. Government has enormous power to help the economic situation, just as it has tremendous power to harm it. It is usually the case for a new administration to reverse previous economic legislation. It may make reverse mistakes in correcting previous errors.

All politicians and most people credulously believe that government can help us out of our economic diffi-The most that government culties. can do is to abstain from interfering with real economic recovery.

If we can get back to the fundamentals of simple, honest business, we can correct the errors of the past cycle. The temper of the people is to punish, with a strong hand, the dishonest forces that aggravated the hardships of the depression.

Here we stand, on the opening day of a new government, with not one man in a thousand who has escaped the devastating effects of the tumbling events that have brought us to this low spot. One-quarter of all who were gainfully employed are now idle. Still more are working only part time. Most wages have been cut below the standard of living, to the point of mere sustenance. There have been failures of banks, businesses and individuals, but all is not lost. We can rebuild again and build better, but it must be on a moral base where honesty of purpose is the cornerstone of progress.

We must not expect too much from our government. Remember, that in the past government played an inconsequential and almost negative part in the machinery of lifting industry out of the depression.

The cost of government, in previous depressions, was not a major adverse factor. Just at present, not only is the Federal Government facing the difficulties of balancing its budget,

but it must, at the same time, not materially increase Federal taxation. But because we ask the government to correct the economic situation, we must expect increased taxes and no balancing of the budget.

Many major blunders have been made by government in the last four years and these blunders must be corrected before economic health can be restored. Some of the remedies have been opiates administered to reduce the suffering and pain of banks and business. But the morphine of money has done little to cure the major ill.

The patient must get well by himself. The majority of commercial businesses have cleaned their systems, so that they can, without interference, come back to a healthy condition. Clean, honest businesses can live and grow and progress if they are not stifled by dishonest practice and substandard policies of competitors who still believe that cunning pays.

Let us hope that this betterment of feeling as a new administration comes into office is not a short-lived wave of optimism, to be followed by a bewildered disappointment if conditions continue to get worse.

True progress can only come through restoration of honesty in goods and service by the individual, by the business and by the industry.

Government can help, but it must not be asked to do the entire job of reconstruction.

Let us all hope and work for a better America.-Boot and Shoe Recorder.

Admiral Rainier Discovered.
San Francisco, Feb. 18—In my sketch of Seattle, which ran in the Tradesman of Nov. 23, 1932, I entered pointed protest against the name Mount Rainier, indicating why I felt that noble mountain should bear the local, indigenous, Indian name Takhoma-modified to-day to Tacoma. I also said I could find no trace of Rainier, which was further reason for objecting to that French name for an outstanding American mountain.

Now my good and long-time friend, Henry Carstens, who lives in Seattle,

gives me the dope thus:
"Mt. Rainier was named after a
British admiral, superior officer to
Capt. Vancouver, I believe. It is, as you surmise, an old Norman name. Vancouver named this whole country after his friends in the admiralty and

Which story, it seems to me, furnishes additional reason for reversion American, indigenous, to our own American, indigenous, beautifully musical Indian name, Ta-coma. Paul Findlay.

White Caps To Be Popular.

A good volume of business is expected during the coming Summer on low-price white duck caps for men, which enjoyed a vogue last year. While actual buying of goods is not expected until May, retailers are now making preparations to place fair-sized orders. A cheaper range to retail at 15 cents has been brought out and the largest volume of business is expected on this and the twenty-five-cent bracket. Styles ranging in price up to \$1 will also be offered. Instead of being confined to street peddlers mostly, as was the case most of last year, the caps will receive additional distribution through retail stores on a larger scale.

The little man can't see far.

Proceedings of the Grand Rapids Bankruptcy Court.

(Continued from page 10)

(Continued from page 10)

In the matter of John Rizzo, Bankrupt No. 5145. The first meeting of creditors has been called for March 16.

In the matter of John Betten, Bankrupt No. 5113. The first meeting of creditors has been called for March 16.

In the matter of Otsego Waxed Paper Co., Bankrupt No. 5146. The first meeting of creditors has been called for March 16.

In the matter of Otsego Waxed Paper Co., Bankrupt No. 5146. The first meeting of creditors has been called for March 16.

In the matter of National Oil Service Co., Bankrupt No. 4876, final meeting of creditors was held Dec. 29. Trustee present and represented by Corwin & Davidson, attorneys. State Court receiver represented by Seth R. Bidwell, attorney. Bankrupt present by David R. Eason and represented by Amos F. Paley, attorney. Certain creditors present in person. Trustee's final report and account approved and allowed. Bills of attorneys approved and allowed. Bills of attorneys approved and allowed. Order made for payment of administration expenses and inst and final dividend to creditors of 3 per cent. No objection to bankrupt's discharge. Meeting adjourned without date and files will be returned to District Court.

In the matter of Harry C. Himelstein, doing business as Michigan Furniture Co., Bankrupt No. 4768, final meeting of creditors was held Feb. 3. Trustee present and represented by Charles H. Kavanagh, attorney. Creditors represented by Grand Rapids Credit Men's Association. Trustee's final report and account approved and allowed. Bills of attorney for petitioning creditors and nor trustee approved and allowed. Bills of attorney for petitioning creditors and irrustee approved and allowed. Balance accounts receivable and shares of stock sold at auction. Order made for payment of administration expense and first and final dividend on preferred labor claims of 30 per cent.; no dividend for general creditors. Certain creditors opposing bankrupt's discharge. Meeting adjourned without date and files will be refurned to District Court.

March 1. We have to-day received the schedules, reference and adjudication in the matter of Fred G. Miller, Bankrupt No. 5150. The bankrupt is a resident of Kalamazoo, and his occupation is that of a merchandise manager. The schedule shows assets of \$500 of which the full amount is claimed as exempt, with liabilities of \$1,238.58. The court has written for funds and upon

March 1. We have to-day received the schedules, reference and adjudication in the matter of Leo E. Conklin, individually and doing business as Golden Star Record Co., Bankrupt No. 5151. The bankrupt is a resident of Grand Rapids, and his occupation is that of a salesman. The schedule shows assets of \$2,112.11 of which \$1,150 is claimed as exempt, with liabilities of \$3,375.18. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein. March 1. On this day adjourned first meeting of creditors in the matter of Baxter Laundries, Inc., Bankrupt No. 5097, was held; Trustee present by Warner, Norcross & Judd, attorneys. Bankrupt represented by Knappen, Uhl, Bryant & Snow, attorneys. Petitioning creditors represented by Seth R. Bidwell, attorney. Petitions of trustee for release of funds deposited in out of town banks considered and order made directing their release. Final report of Heber W. Curtis, receiver, considered and allowed. Bills of attorneys considered and order entered directing their payment, as well as fees of receiver. Meeting adjourned to April 3.

March 2. On this day first meeting of creditors in the matter of Johnson Candy Co., a copartnership composed of Elmer E. Johnson and Einar H. Johnson, Bankrupt No. 5141, was held. Both partners present in person and represented by Dilley & Diley, attorneys. Claims proved and allowed. Elmer E. Johnson and Einar H. Johnson and Eina

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IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

A store advertised 9x12 rugs at \$67.50 claiming "worth \$100." The Bureau found that this was a standard Karagheusian rug which was in stock at other stores priced at \$65.50 and at \$66. It was further learned that these rugs even months ago had not sold for more than \$89.50 and that \$100 was the usual retail price of a better grade rug sold by the same manufacturer. The general manager of the store assured the Bureau that action would be taken to prevent any repetition.

A department store basement recently featured men's shirts in a sale at 44 cents. The shirts were described as being from the stock of "A famous shirt-maker -- Makers of fine shirts for many years." However, investigation showed that the so-called "mills" which were the source of these shirts were not manufacturers, and had been the subject of a cease and desist order by the Federal Trade Commission in March, 1930, because of misleading advertising of "factory to wearer prices" and alleged unfair treatment of customers in selling shirts through door-to-door agents. The recent sale advertising of the local store quoted the "list prices" of the misnamed "mills" and these prices, even in former years when the shirts were new, were not representative of actual retail store prices in this area. These inaccuracies were discussed with officials of the store and the Bureau was informed that immediate steps would be taken by the store to prevent repetition of statements of this kind.

A linen shop had a window display of men's cotton handkerchiefs with a sign reading "F. Linen Handkerchiefs." Upon being asked for an explanation, the salesperson stated that this sign was an abbreviation for "French Linen" which was really cotton. At the Bureau's suggestion, the sign was removed from the window and a more accurate description prepared.

A department store announced a showing of dresses described as "The First Dresses in Town of Matelasse Crepe." The Bureau found that dresses of this material had been available at another store for approximately a month. The advertiser expressed regret for the inaccuracy and stated that there would be no repetition.

A New York mail order company circularized women throughout the country, offering to sell them six pairs of silk hose for \$1. The circular was misleading since women who sent \$1 to the company did not receive the hose as expected. Instead, further advertising was received in which it was explained that before the hose was delivered, it would be necessary for the women to make a certain number of sales to their friends. The Bureau immediately placed the complete litera-

ture in the hands of the Post Office Department for investigation.

In 1927, when the Supreme Court of the United States upheld the Post Office Department, a postal fraud order became effective and the Tribond Sales Corporation—a hosiery selling venture -automatically went out of business. And along with it went hundreds of imitators. The Tribond system, it will be recalled, made it possible to obtain five pairs of hosiery said to be worth \$10 at a cost of only \$1, provided, of course, that individuals to whom coupons were sold paid the Tribond Corporation, thus becoming links in the chain. Now we have another wave of activity. Under most of the current plans, prospective salesmen buy a piece of merchandise and with it the right to sell to others and to profit by their sales. The practice continues ad infinitum. Commissions begin after the first three sales. Big claims are made as to huge profits an individual may make. In connection with former chain selling plans it was found that the original purchasers of merchandise usually became discouraged after selling one or a few items and that often their friends bought without continuing the chain, thereby eliminating opportunity for the original purchaser to profit. In declaring chain selling plans illegal under the postal laws, in the past, the Government held that the participant had no control over those who were supposed to work for his benefit and any money he secures is not a reward for the effort but is a prize the winning of which is largely based on chance. These matters are being considered by postal ofcials in Washington.-Accuracy.

OUT AROUND. (Continued from page 9)

time. Recently Mrs. Blumrich sustained a fall at the family home and dislocated her hip. She will be confined to Butterworth hospital for several months. Misfortunes never come singly.

Speaking of the ill fated attempts to simplify the methods of county and township governments and the refusal of the "powers that be" to eradicate the utterly useless offices and wicked practices which have gradually fastened themselves on the body politic, Charles W. Garfield recently remarked: "If I were twenty-five years younger, I would go over to the Board of Supervisors in session now, and in the light of my own experience and under the inspiration of the President's inaugural address give them a whale of an address. But when I thought it over maturely I could not help but recall the bitter discouragements which had attended my various efforts to simplify our local forms of government which I started in 1881. It seemed to me then, after having given the matter some study, that the quicker we simplified our county government and reduced materially the number of office holders, the more economically we could administer the various problems of government. I started out with a bill to provide for the county as the

unit of highway administration, following that with my bill to provide for the county as a unit of a rural educational system. I was in the Legislature and a youngster with high hopes and aspirations. Did I get anywhere with my ideas? Not on your life! A majority of the members of the Legislature were petty office holders in the townships and counties from which they came. I couldn't get anywhere with legislation that threw them out of their small political jobs. I had fortified myself for the support of my contention so that I felt pretty strong in it, but it was simply a losing battle because of entrenched selfishness. There isn't any question in my mind that a man who was equal to handling a great department store or a great industry, if he were given the authority, could very quickly straighten out our local governmental affairs and put them in shape to economize tremendously the present wastage. Such surveys as that recently completed by Oakland county would be useful to him, but he could take the elements as he finds them, and with the same acumen which would accomplish great things in industrial and commercia! life could surely succeed in gov-ernmental affairs if selfish politics could be eliminated. That elimination I have hoped for, but am grievously disappointed in our small attempts locally. When through the influence of the Citizens League we secured the new charter and a splendid commission to administer the city government through the influence of independent bodies like the Board of Trade and the Citizens League, I felt hopeful. The Association of Commerce became quiescent, the Citizens League had to be abandoned for lack of support, and we have been reaping the result of this lack of continuance of surveillance of city government affairs. If we could find a dozen strong men outside of Grand Rapids and living in the county, who are not selfishly and politically ambitious, to act as a Citizens League and could keep them at it, something could be accomplished. But nothing can be done with a Board of Supervisors to bring about economies in administration.

Mr. Garfield has been first and fore-most in every movement for the public good for over sixty years—he will be 85 next week—and has probably more accomplishments to his cerdit than any other man in Michigan. It has long been known that he feels very strongly over the abuses which have gradually crept into county and township administrations during the past fifty years and regrets his inability to lead a crusade which would result in the cleaning of the Augean stables.

I hope every grocer and druggist who takes the Tradesman makes it a point to read the report from Louisville, showing how the retailers of that city succeeded in forcing the Big Four to replace the cigarette business on a reasonably profitable basis, so far as Louisville is concerned. Grand Rapids price cutters are selling the products of the Big Four at 11 cents per package, two for 21 cents, but small merchants outside of the business dis-

trict undertake to obtain 15 cents per package or two for 25 cents. It will be pretty hard to force the cutters to abandon the 11 cent price, but what has been done in Louisville could be done here if the retailers had sufficiently forcible leadership to undertake the accomplishment.

E. A. Stowe.

Timely Sales Pointers For Merchants and Clerks.

- 1. Carry a smile to your work. It is easier to be happy than morose and woe-begone, and, besides, with the great improvement in your work which a smile brings, you'll feel a lot betetr.
- 2. Don't be "uppish." Nothing antagonizes a customer so quickly as a feeling that the salesman looks down on her, whether it is because she is dressed poorly or makes a small purchase, or is particular to get an unusually good bargain. A superior feeling toward your customer is fatal to sales.
- 3. Watch your approach. "Rushing" a customer is as bad as "loafing" over her. Don't mumble your words or snap them. Be courteous and kindly in your manner, and your customer will be quick to respond in a like manner.
- 4. Don't misrepresent. Know your merchandise so well that there may be no chance to misrepresent. Certainly never misrepresent in full knowledge of your error. The day of lies and exaggerations in selling has passed with the "Dodo" bird and the Stone Age.
- 5. Watch your price quoting. Never be half-hearted when you say, "Only so much, madam." Be genuinely glad you can quote it.
- 6 Be enthusiastic. Work up enthusiasm if you haven't it, and look enthusiastic; let your spirit permeate every sentence until you have transferred your enthusiasm to your customer, and she is really anxious to buy.
- 7. Watch your promises. Just as bad as promising nothing is promising too much. Don't promise quick delivery to "clinch" a sale if you know that a quick delivery, in this particular case, is impossible.
- 8. Don't talk too much. As many sales are lost by too much talking as by too little. When the sale is finished, stop! Don't talk yourself into a sale and then keep right on and talk yourself out of it; avoid the unnecessary word.
- 9. "Thank you." Cheap, but effective. A smiling "Thank you" at the end of the sale paves the way for your next sale to the same customer the same day or at some future time.—California Retail Grocers Advocate.

Phone 61366

John L. Lynch Sales Co.

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Business Wants Department

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

BEATEN TO A FRAZZLE.

Big Four Knuckles To Louisville Independents.

Louisville retail grocers and druggists have fired the first gun in the battle to maintain cigarette prices at a figure which will enable them to handle cigarettes at a decent profit.

They have blasted the way open for their colleagues throughout the country to join in the conflict to protect their business livelihood in handling of what has become a necessity to the American people. They have presented a united front to the warfare inaugurated by the Big Four tobacco companies and chain stores, and assert that they are in the fight to a finish.

As a result of definite and positive unified action taken in Louisville by the independent retail grocers and druggists, already the retail prices of the Big Four brands have gone up in the chain stores. By an enthusiastic and overwhelming vote in a mass meeting at a leading local hotel, pledges were made that package prices on the four popular brands would be maintained at a figure commensurate with marketing costs, plus a reasonable profit. And the indignant independents went a lot further than that, too, for many of them openly took the floor and declared that if this action did not bring satisfactory response from the manufacturers, they would throw them out, lock, stock and barrel.

Already echoes are being heard in other cities and states and retail grocers and druggists all over the country are being urged by their brethren to join in the movement to uphold prices or refuse to stock and sell those brands of cigarettes that are being sold at dealers costs by chain store distributors.

There had been rumblings of a cigarette war for some time. Ever since the now well known 10 cent brands began to find favor among smokers over the country, there have been intimations from time to time that the Big Four manufacturers were preparing to take drastic action to crush their young competitors. But the independent manufacturers of 10 cent cigarettes went blithely on their way and their brands continued to grow in popularity.

Inkling of what was coming was first seen in the advanced prices which the Big Four buyers paid for raw weed on Kentucky warehouse floors the season just past. Kentucky Burley growers were gratified at the advance over previous season's figures. It was bruited about freely that the Big Four hoped to boost the price of raw tobacco too high for the 10 cent brand makers to continue at a profit. But this apparently did

not bring results as quickly or as satisfactorily as desired.

Then, like a clap out of a clear sky, came the slash in prices on Camels, Luckies, Chesterfields and Old Golds, and the battle was on. Realizing that they might be hard put in a conflict against such octopi of business as the Big Four tobacco companies and certain of the big chain retail stores, the Louisville independent retail druggists and grocers immediately decided to pool forces and present a united front to the common enemy.

The hundreds who filled the big auditorium of the Seelbach Hotel at the first indignation meeting evidenced the feeling which has been stirred up and which is spreading so far and wide throughout the country.

Walter L. Kallbreier, past president of the Retail Grocers Association, in opening the meeting, declared that the members of the two organizations have a common cause. He further stated that dealers are being denied the right to make a fair and reasonable profit on the sale of the Big Four brands of cigarettes. They are not even making operating costs in handling such merchandise. He asserted that the big tobacco concerns are trying to make a goat out of the independent dealers and asked his hearers point blank if they were going to permit a few tobacco companies and chain stores to wreck independent busi-

Shirley E. Haas, Secretary of the Kentucky Food Distributors Association, gave a comprehensive picture of the problems which confront the independent retailers. He did not mince words in his criticism of the action of the Big Four tobacco companies or the big chain grocery concerns. He characterized the meeting that was being held as a "rebellion" on the part of the independent dealers against efforts to make tools of them. He branded this lowering of prices on the Big Four brands, a desperate effort to drive the 10 cent cigarette from this and other markets. Tactics which are being employed in an effort to crush manufacturers of the 10 cent cigarette were characterized as obviously unfair, certainly unjust and probably illegal. Mr. Haas' first interest, he said, was of course to save the business existence of 2,000 Louisville retail dealers who are being crushed by such unfair competition in the sale of cigarettes. He told of subsidies to two local independent retailers within recent weeks as inducements to them to cut under the former established price, and asserted that if the Big Four companies are willing to make such concessions to the smaller dealers as this instance indicated, what must be the subsidies, gratuities or rebates that they are apparently allowing such chain systems as the A. & P. and perhaps others who are selling cigarettes at virtually manufacturers' selling prices to wholesalers. Mr. Haas asserted that this was all with a view to beating down the price of the advertised brands of the big companies so that their competition to the 10 cent cigarettes would prove the more deadly. He asked his hearers if they intended to be made willing tools and parties to such a crime, and assured them that he did not believe they were men of that caliber.

They are endeavoring to use you to crush their competitors, he declared. He urged the retailers to maintain a price commensurate with operating expenses which would provide a reasonable profit—and if unable to do that, better still, to throw out the entire Big Four lines until they come to time. He said that the weakkneed dealer will not do this, but the strong man, who thinks for himself and sees what he is up against, will not hesitate to take a firm stand and stick to it; and he felt certain that the determined men who composed the audience before him were grocers and druggists of a courageous type who would not stand for such ironfisted domination as the big tobacco companies and chains are endeavoring to saddle upon them.

There was tumultous applause all over the big auditorium and scores of retailers jumped to their feet to give enthusiastic approval to everything that had been said.

"Call it rebellion if you will," Mr. Haas concluded. "The independent retailer is still a potent factor in business. Collectively standing together, no coalition between chain stores and the large tobacco concerns can lick you, but if you endeavor to fight your battles individually, you will be easily whipped."

Speaker after speaker followed, pledging adherence to the higher prices for the Big Four brands or promising to throw them out entirely if necessary.

Sidney Passaneck, of the Model drug stores, gave a comprehensive insight into the methods of the Big Four companies in a telling talk.

R. V. Miersch, President of the Retail Drug Association, held close attention of everyone with his intelligent review of the situation.

Other druggists and grocers followed suit and there was a rising, informal vote given by which those present pledged to stand firm for the higher figures or throw the brands of the Big Four cut until such time as proper margins are assured.

Posters telling the story of the cause of the cigarette war were displayed in the windows of independent grocers and druggists the morning after the meeting.

Evidently the display of posters and the meeting had the desired effect as the prices on cigarettes named by chain stores, both drug and grocery, were raised from 10 cents to 12 cents per package on Monday, only three days after the indignation meeting on the preceding Friday.

According to reliable information, the A. & P. chain of stores elsewhere are still selling the Big Four Brands at 10 cents per package. What has been accomplished in Louisville can be accomplished elsewhere. All dealers interested in the sale of cigarettes can duplicate the Louisville action and thereby correct an evil through united effort.

Items From the Cloverland of Michigan.

Sault Ste. Marie, March 7-We in the Upper Peninsula have been sitting pretty on the bank situation, being among the favored ones where the holiday did not matter, but this was too good to be true for long, our local banks closed at no Saturday there was no mention of what was to happen next. A short time after noon cards were displayed on the bank doors announcing the closing until further notice. We were discussing the grand inaugural dress of our new President, which was one of the best addresses on record, and made us all feel proud of our new leader, but the closing of our banks on the same day, only a few hours after his taking the oath, was surely a sad his taking the oath, was surely a sad surprise, which reminded us of the joker who wanted to bet that it would not be over four months after the new President President was sworn in that ev bank in the United States would closed. If one did not stop to think that would be on July 4, it would not be so funny. What the closing of the banks will lead up to here where we have not had the experience, as did our Lower Michigan friends, we will have to wait and see but hope that it have to wait and see, but hope that it will not be of long duration and that

the new deal will be for the better.

Edgar H. Hotchkiss, 72, retired president of the First National Bank, at St. Ignace, died at the family home last Thursday. He was one of the best known men in the Upper Peninsula, having started at the bottom. In 1890 he was tendered a position in the St. Ignace Manufacturing Co. and a short time later accepted a position as Cashier at the First National Bank of St. Ignace, later becoming its President. He retired in 1931, due to illness. He is survived by his widow and one son.

It is beginning to look as though Wilbur Voliva need not go any further from Zion City than Chicago to prove his flat world proposition.

The Soo Machine & Auto Co. is installing new equipment, the latest heart the latest the stalling new equipment.

The Soo Machine & Auto Co. is installing new equipment, the latest being a machine to straighten axles and frames without removing the parts from the car. The public is invited by the officials of the garage to come to the garage for free check.

William G. Tapert.

Four New Readers of the Tradesman.

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

Evelyn S. Goodsell, Wyoming Park. Flint Wholesale Grocery Co., Flint. Louis R. Shamie, Detroit. Lawrence Inman, Lansing.

He who will eventually win plays the game on the square.

MODERN CUTS OF PORK

This is the twenty-first 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.

THREE MAJOR CUTS OF FRESH HAM (Continued)

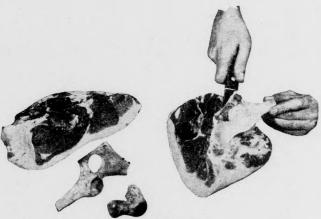
In the preceding article the question of profitable ways to use the fresh ham butt was introduced and a suggestion was given for cutting them into steaks. The illustrations here show how to convert the butt into an attractive roll.

FRESH HAM ROLL



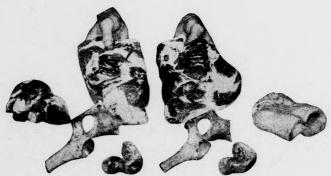
Art. XXI-Cut 1

1. Remove butts from two fresh hams.



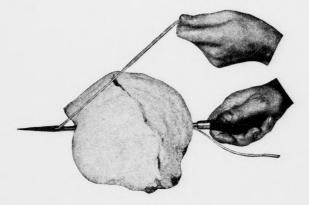
Art. XXI-Cut 2

2. Remove the bones from the two butts.



Art. XXI-Cut 3

3. Place the cuts together with the heavy ends reversed.



Art. XXI-Cut 4

4. Put in two or three stitches to hold the pieces together while they are being tied.



Ham Roll.

Art. XXI-Cut 5

He Knew What He Was Worth

When a Kalamazoo man applied for a job the other day and was told he would be paid all he was worth, he got madder than a hornet and stated very emphatically that he could not and would not work for such low wages.

If that man should ever attempt to run a business of his own, he would be just the kind of chap who would kick on the price of a safe, no matter how low it was, leave his account books and valuable papers exposed and then when the fire licked them up he would charge the whole thing up to his ding blasted hard luck.

BE SENSIBLE BROTHER AND GET BUSY

and write us to-day for prices on a first-class dependable safe. It means really more to you than it does to us, because while we would make only a fair profit on any safe we sold you, you would lose what you never could replace if you should have a fire and lose your books of account.

Grand Rapids Safe Co. Grand Rapids, Michigan