

MICHIGAN TRADESMAN

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EST. 1883

Fifty-second Year

GRAND RAPIDS, WEDNESDAY, JULY 10, 1935

Number 2703

NEW SOURCE OF TAXES

Tax the farmer, tax him high.
Tax him till he whine and cry.
Tax the tiller of the soil,
Who is bent in sweat and toil.

Tax his lands and tax his herd.
Tax his pig and tax his bird.
Tax his wagon, tax his plow.
Boys in office—you know how.

Tax his wheat and tax his corn.
Tax his children ere they're born.
Tax the whiskers on his face.
Tax him 'till he stare and gaze.

Tax his board and tax his bed .
Tax the felt upon his head.
Tax his gun and rod and hook
And his magazine and book.

Tax his boots and tax his shoes.
Tax his "Copenhagen Snus."
Tax the blisters on his hands.
Tax the patches on his pants.

Tax the farmer more and more.
Tax him o'er and o'er and o'er.
Tax him 'till he senseless fall
As the goat and fool of all.

Tax him 'round and up and down.
Tax the everlasting clown.
Tax him, he is subject fit
For your fleecing, Brown and Smith!

Tax him out of home and house,
Tax him footloose as a mouse.
Tax him plenty, tax the slave.
Tax the marker on his grave.

Oscar Thompson.

7 GOOD REASONS WHY YOU SHOULD STOCK

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

The brand you know



A complete line of canned vegetables and fruits.

FIRE and BURGLAR PROOF

SAFES

GRAND RAPIDS SAFE CO.

31-33 Ionia, N.W. Tradesman Bldg.

BISCUITS
by
Hekman
MAY BE BOUGHT
WITH CONFIDENCE
AND SOLD
WITH PRIDE



MAKE MORE MONEY SELLING QUAKER COFFEE

Vacuum Fresh

A DISTINCTIVE, RICH, MELLOW BLEND



5

Sale hits that make Quaker Coffee a fast moving money maker for Independent Merchants to Sell.

- ● POPULAR PRICED FOR VOLUME SALES
- ● HIGHEST QUALITY VACUUM FRESH
- ● EYE APPEALING ATTRACTIVE LABEL
- ● NEWLY DESIGNED VACUUM CONTAINER
- ● SOLD ONLY BY INDEPENDENT MERCHANTS



Check over your Coffee Department with our Salesman for Faster Sales and More Profit.

LEE & CADY

MICHIGAN TRADESMAN

Fifty-second Year

GRAND RAPIDS, WEDNESDAY, JULY 10, 1935

Number 2703

MICHIGAN TRADESMAN

E. A. Stowe, Editor

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

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

DEVOTED TO the best interests of business men.

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IOWA CHAIN STORE TAX LAW

Most Drastic Provisions Exacted By Any State

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Reference. This act shall be known as the "Chain Store Tax Act of 1935."

Sec. 2. Definitions. The following words, terms and phrases, when used in this act, shall have the meanings ascribed to them in this section except where the context clearly indicates a different meaning.

a. The word "board" means the State Board of Assessment and Review.

b. "Person" includes any individual, firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver, or any other group or combination acting as a unit, and the plural as well as the singular thereof, and all firms however organized and whatever be the plan of operation.

c. "Sale" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, for a consideration.

d. "Retail sale" or "sale at retail" means the sale to a consumer or to any person for any purpose, other than for resale, of tangible personal property including goods, wares and merchandise.

e. "Business" includes any merchandising activity engaged in by any person or caused to be engaged in by him with the object of gain, profit or advantage, either direct or indirect.

f. "Store" means any store or stores, or any mercantile or other establishment in which tangible goods, wares or merchandise of any kind are sold or kept for sale at retail.

g. "Conducting a business by a system of chain stores" when used in this act shall be construed to mean and include every person, as defined in this act, in the business of owning, operating or maintaining, directly or indirectly, under the same general man-

agement, supervision, control or ownership in this state, and/or in this state and any other state, two or more stores, where goods, wares, articles, commodities, or merchandise of any kind whatsoever are sold or offered for sale at retail and where the person operating such store or stores receive the retail profit from the commodities sold therein. Two or more stores shall, for the purpose of this act, be treated as being under a single or common ownership, control, supervision or management, if directly or indirectly owned or controlled by a single person or any group of persons, or by a common interest in such stores, or if any part of the gross revenues, net revenues or profits from such store shall, directly or indirectly, be required to be immediately or ultimately made available for the beneficial uses, or shall directly or indirectly inure to the immediate or ultimate benefit, of any single person or group of persons having a common interest therein. Not more than one of said stores need be located in this state, if one or more of said stores of said person is located in any other state. The fact that two or more retail stores are ostensibly owned and operated by different persons, shall not defeat the application of this act where such stores are under the same general management, supervision, or ownership. Lease and agency, and lease and ownership agreements or contracts, or operation under a common name shall, unless shown to the contrary, be deemed to constitute operation under the same general management, supervision, or ownership. Provided, however, that leased or licensed departments, located in a store under a contract obligating such departments to pay to the store a fixed rental or a percentage of the gross receipts, shall not be deemed to be owned, operated, supervised, or managed by the store in which such departments are located.

h. "Gross receipts" when used in this act shall be construed to mean and include the total amount of all sales at retail valued in money, whether received in money or otherwise, provided, however, that discounts for any purpose allowed or taken on sales shall not be included, nor shall the sale price of property returned by customers when the full sale price thereof is refunded either by cash or in credit be included. Provided, however, that on sales at retail valued in money when such sales are made under a conditional sales contract, or under other forms of sale wherein the payment of the principal sum thereunder be extended over a period longer than sixty (60) days, that only such portion of the sale amount thereof shall be accounted for, for the purpose of the imposition of the tax in this act as has actually been received in cash by the

retailer during the taxable year as herein defined. Gross receipts as interpreted under this section shall not include any federal or state sales tax or any special taxes now or hereafter imposed by the state or federal government which special tax or taxes are added to or included in the retail selling price of any merchandise sold under this act. Gross receipts shall not include the consideration received by the vendor from the purchaser residing without this state unless the purchaser is present within this state at the time of such sale or purchase.

i. "Taxable year" means the year commencing on July 1 and ending on June 30th of each calendar year.

Sec. 3. Exemptions. There are specifically exempted from the provisions of the act and from the computation of the amount of tax imposed by it the following:

a. Co-operative associations not organized for profit under the laws of this state in good faith and not for the purpose or with the intent of evading the tax hereby imposed.

b. Persons exclusively engaged in gardening and/or farming, selling in this state products of their own raising.

c. Persons selling at retail one or more of the following products: coal, ice, lumber, grain, feed, building materials (not including builders and general hardware, glass, and paints) if the total retail sales of any such person or persons of such products within the state shall, during such taxable year, exceed ninety-five (95) per cent. of the total retail sales of all sources within the state of any such person or persons.

d. Liquor stores, established and operated by the state liquor control commission.

e. Hotels or rooming houses, including dining rooms or cafes operated in connection therewith and by the same management.

Sec. 4. Tax Imposed. There is hereby imposed upon every person within the state of Iowa engaged in conducting a business by a system of chain stores from any of which stores are sold or otherwise disposed of at retail tangible personal property such as goods, wares, and merchandise an annual occupation tax for each taxable year during which year or any part thereof, such person is so engaged, as follows to wit:

a. A specific amount on each person engaged in conducting a business by a system of chain stores to be determined as follows:

1. Five (5) dollars for each store in excess of one and not in excess of ten if said business is conducted at not in excess of ten stores within this state under a single or common ownership, supervision or management.

2. Fifteen (15) dollars for each store in excess of ten and not in excess of twenty if said business is conducted at in excess of ten but not in excess of twenty stores within this state under a single or common ownership, supervision or management.

3. Thirty-five dollars for each store in excess of twenty and not in excess of thirty if said business is conducted at in excess of twenty but not in excess of thirty stores within this state under a single or common ownership, supervision or management.

4. Sixty-five dollars for each store in excess of thirty and not in excess of forty if said business is conducted at in excess of thirty but not in excess of forty stores within this state under a single or common ownership, supervision or management.

5. One hundred five dollars for each store in excess of forty and not in excess of fifty if said business is conducted at in excess of forty and not in excess of fifty stores within the state under a single or common ownership, supervision or management.

6. One hundred fifty-five dollars for each store in excess of fifty if said business is conducted at in excess of fifty stores within this state under a single or common ownership, supervision or management.

b. An amount based on the combined gross receipts of each person on all of said business of each and all stores within this state under a single or common ownership, control, supervision, or management, conducting a business by a system of chain stores, but which shall be computed by applying the following rates to the entire or combined gross receipts:

1. \$25 when the gross receipts are not in excess of fifty thousand dollars.

2. \$10 for each additional \$10,000 or fraction thereof of gross receipts in excess of fifty thousand, but not in excess of one hundred thousand dollars.

3. \$25 for each additional \$10,000 or fraction thereof of gross receipts in excess of one hundred thousand dollars, but not in excess of one hundred fifty thousand dollars.

4. \$60 for each additional \$10,000 or fraction thereof of gross receipts in excess of one hundred fifty thousand dollars, but not in excess of two hundred thousand dollars.

5. \$75 for each additional \$10,000 or fraction thereof of gross receipts in excess of two hundred thousand dollars but not in excess of three hundred thousand dollars.

6. \$100 for each additional \$10,000 or fraction thereof of gross receipts in excess of three hundred thousand dollars but not in excess of four hundred thousand dollars.

7. \$125 for each additional \$10,000 or fraction thereof of gross receipts in excess of four hundred thousand dol-

lars but not in excess of five hundred thousand dollars.

8. \$150 for each additional \$10,000 or fraction thereof of gross receipts in excess of five hundred thousand dollars but not in excess of six hundred thousand dollars.

9. \$175 for each additional \$10,000 or fraction thereof of gross receipts in excess of six hundred thousand dollars but not in excess of seven hundred thousand dollars.

10. \$200 for each additional \$10,000 or fraction thereof of gross receipts in excess of seven hundred thousand dollars but not in excess of eight hundred thousand dollars.

11. \$225 for each additional \$10,000 or fraction thereof of gross receipts in excess of eight hundred thousand dollars but not in excess of nine hundred thousand dollars.

12. \$250 for each additional \$10,000 or fraction thereof of gross receipts in excess of nine hundred thousand dollars but not in excess of one million dollars.

13. \$275 for each additional \$10,000 or fraction thereof of gross receipts in excess of one million dollars but not in excess of one million two hundred fifty thousand dollars.

14. \$300 for each additional \$10,000 or fraction thereof of gross receipts in excess of one million two hundred fifty thousand dollars but not in excess of one million five hundred thousand dollars.

15. \$325 for each additional \$10,000 or fraction thereof of gross receipts in excess of one million five hundred thousand dollars but not in excess of one million seven hundred fifty thousand dollars.

16. \$350 for each additional \$10,000 or fraction thereof of gross receipts in excess of one million seven hundred fifty thousand dollars but not in excess of two million dollars.

17. \$375 for each additional \$10,000 or fraction thereof of gross receipts in excess of two million dollars but not in excess of two million five hundred thousand dollars.

18. \$400 for each additional \$10,000 or fraction thereof of gross receipts in excess of two million five hundred thousand dollars but not in excess of three million dollars.

19. \$425 for each additional \$10,000 or fraction thereof of gross receipts in excess of three million dollars but not in excess of three million five hundred thousand dollars.

20. \$450 for each additional \$10,000 or fraction thereof of gross receipt in excess of three million five hundred thousand dollars but not in excess of four million dollars.

21. \$475 for each additional \$10,000 or fraction thereof of gross receipts in excess of four million dollars but not in excess of four million five hundred thousand dollars.

22. \$500 for each additional \$10,000 or fraction thereof of gross receipts in excess of four million five hundred thousand dollars but not in excess of five million dollars.

23. \$600 for each additional \$10,000 or fraction thereof of gross receipts in excess of five million dollars but not in excess of six million dollars.

24. 700 for each additional \$10,000 or fraction thereof of gross receipts in excess of six million dollars but not in excess of seven million dollars.

25. \$800 for each additional \$10,000 or fraction thereof of gross receipts in excess of seven million dollars but not in excess of eight million dollars.

26. \$900 for each additional \$10,000 or fraction thereof of gross receipts in excess of eight million dollars but not in excess of nine million dollars.

27. \$1,000 for each additional \$10,000 or fraction thereof of gross receipts in excess of nine million dollars.

The tax imposed by sub-section "b" hereof shall be computed for the annual period commencing July 1, 1935, and terminating June 30th, 1936, and for each succeeding twelve month period thereafter. The tax imposed by sub-section "a" hereof shall be due and payable on July 1, 1935, and on July 1st of each succeeding year thereafter; the tax imposed hereby as far as measured by subsection "a" hereof, shall be computed on the basis of the number of stores operated by any person under a system of chain stores in this state as of July first of each taxable year. The tax imposed by subsection "b" hereof shall be due and payable on August 1, 1936, and on August 1, of each succeeding year thereafter or within thirty days after any person liable for such tax shall cease entirely to do business within this state of the kind on which the tax is imposed.

Sec. 5. Returns. Every person subject to the payment of a tax as provided in sub-section "b" of section four (4) hereof shall on or before August 1, 1936, and on or before August 1, of each succeeding year thereafter file with the board a verified return in such form and manner as may be prescribed by the board, showing the gross receipts of such person for the taxable year as herein defined, the amount of the tax due, and such further information as the board may require to enable it to compute and collect the tax herein imposed; provided, however, that the board may, upon the request of any such person and a proper showing for the necessity therefor, grant an extension of time not to exceed thirty (30) days in which to make such return and to pay such tax.

Sec. 6. Failure to file return. Incorrect return. If return required by this act is not filed, or a return when filed is incorrect or insufficient and the maker fails to file a corrected or sufficient return within twenty (20) days after the same is required by notice from the board, such board shall determine the amount of tax due from such information as it may be able to obtain and, if necessary, may estimate the tax on the basis of external indices, such as number of employees of the person concerned, rentals paid by him, his stock on hand, and/or other factors. The board shall give notice of such determination to the person liable for the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed shall, within thirty (30) days after the giving of notice of such determination, apply to the board for a hearing or unless the board of its own

motion shall reduce the same. At such hearing evidence may be offered to support such determination or to prove that it is correct. After such hearing the board shall give notice of its decision to the person liable for the tax.

Sec. 7. Appeals.

1. An appeal may be taken by the taxpayer to the district court of the county in which he resides, or in which his principal place of business is located, within sixty (60) days after he shall have received notice from the board of its determination as provided for in the preceding section.

2. The appeal shall be taken by a written notice to the chairman of the board and served as an original notice. When said notice is so served it shall, with the return thereon, be filed in the office of the clerk of said district court, and docketed as other cases, with the taxpayer as plaintiff and the board as defendant. The plaintiff shall file with such clerk a bond for the use of the defendant, and the state of Iowa with sureties approved by such clerk, in penalty at least double the amount of tax appealed from, and in no case shall the bond be less than fifty (50) dollars, and conditioned that the plaintiff shall pay any amount found to be due the defendant and/or the state of Iowa and will perform the orders of the court.

3. The court shall hear the appeal in equity and determine anew all questions submitted to it on appeal from the determination of the board. The court shall render its decree thereon and a certified copy of said decree shall be filed by the clerk of said court with the board who shall then correct the assessment in accordance with said decree. An appeal may be taken by the taxpayer or the board to the supreme court of this state in the same manner that appeals are taken in suits in equity, irrespective of the amount involved.

Sec. 8. Lien of tax. Collection. Action authorized. Whenever any taxpayer liable to pay a tax and/or penalty imposed refuses or neglects to pay the same, the amount, including any interest, penalty, or addition to such tax, together with the court costs that may accrue in the collection thereof, shall be a lien in favor of the state of Iowa upon all property and rights to property, whether real or personal, belonging to said taxpayer.

The lien aforesaid shall attach at the time the tax becomes due and payable and shall continue until the liability for such amount is satisfied.

In order to preserve the aforesaid lien against subsequent mortgagees, purchasers or judgment creditors, for value and without notice of the lien, on any property situated in a county, the board shall file with the recorder of the county, in which said property is located, a notice of said lien.

The county recorder of each county shall prepare and keep in his office a book to be known as "index of chain store tax liens" so ruled as to show in appropriate columns the following data, under the names of taxpayers, arranged alphabetically:

1. The name of the taxpayer.
2. The name "State of Iowa" as claimant.
3. Time notice of lien was received.

4. Date of notice.

5. Amount of lien when due.

6. When satisfied.

The recorder shall indorse on each notice of lien the day, hour, and minute when received and preserve the same, and shall forthwith index said notice in said index book and shall forthwith record said lien in the manner provided for recording real estate mortgages, and the said lien shall be effective from the time of the indexing thereof.

The board shall pay a recording fee as provided in section fifty-one hundred seventy-seven (5177), Code, 1931, for the recording of such lien, or for the satisfaction thereof.

Upon payment of a tax as to which the board has filed notice with a county recorder, the board shall forthwith file with said recorder a satisfaction of said tax and the recorder shall enter said satisfaction on the notice on file in his office and indicate said fact on the index aforesaid.

Upon any tax herein provided for becoming delinquent the board may notify the county treasurer of any county in which the person owing the tax owns real or personal property of the amount of such delinquent tax with interest and penalties. Upon receiving such notification the treasurer shall spread the amount of such tax with interest and penalties upon the records in his office against the person owing the same and shall proceed to collect such amount in the manner provided for the collection of delinquent taxes under Chapters 346, 347, 348, 349 of the Code, 1931, as amended.

The amount realized by the method provided in this paragraph shall not discharge the lien of such tax unless the full amount owing is received. Any amount received by the Treasurer shall be remitted by him to the board.

The attorney general shall, upon request of the board, bring an action at law or in equity, as the facts may justify, without bond, to enforce payment of any taxes and/or penalties, and in such action he shall have the assistance of the county attorney of the county in which the action is pending.

It is expressly provided that the foregoing action of the state shall be cumulative and that no action taken by the board or attorney general shall be construed to be an election on the part of the state or any of its officers to pursue any remedy hereunder to the exclusion of any other remedy provided by law.

Sec. 9. Service of Notices

1. Any notice, except notice of appeal, authorized or required under the provisions of this act may be given by mailing the same to the person for whom it is intended by registered mail, addressed to such person at the address given in the last return filed by him pursuant to the provisions of this act, or if no return has been filed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this act by the giving of notice shall commence to run from the date of registration and posting of such notice.

Sec. 10. The provisions of the Iowa Code relative to the limitation of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this act.

Sec. 11. Board to Administer Act. The Iowa State Board of Assessment and Review shall administer and enforce the assessment of the tax imposed by this act. It may make and publish such rules and regulations, not inconsistent with this act, and shall distribute the same throughout the State and furnish them on application, but failure to receive or secure them shall not relieve any person from the obligation of making any return required of him by this act.

Sec. 12. Board May Examine Books. For the purpose of determining the correctness of any return, or of determining whether or not any person should have made a return or paid tax hereunder, the Board of Assessment and Review shall have the power to examine or cause to be examined any books, papers, records or memoranda which are the property of or in the possession of the taxpayer or any other person. It shall further have the power to require the attendance of any taxpayer or other person having knowledge, or information relevant to such determinations aforementioned, to compel the production of books, papers, records or memoranda by persons so required to attend, to take testimony on matters material to such determinations, and to administer oaths or affirmations in any such connection. The Board of Assessment and Review is empowered to any time and from time to time to require any owner, manager, or employe of any store in the State of Iowa to file with the Board of Assessment and Review, a statement under oath, showing the ownership, management and control of such store for the purpose of determining whether or not such store is subject to the tax hereby imposed. Such statement shall be in such form as the Board shall prescribe.

Sec. 13. Appropriation. For expenditure by the Board in carrying out the provisions of this act, there is hereby appropriated from the general fund of the state, not otherwise appropriated, the sum of twenty-five thousand (25,000) dollars for the taxable year 1935-1936 and thereafter, an amount equal to three (3) per cent. of the amount of taxes collected under this Act; provided, however, that any balance of said amount equal to said three (3) per cent. remaining after the payment of administrative expense, shall be transferred back to the special tax fund, and provided, further, that before any distribution shall be made hereunder during the first taxable year that the sum of twenty-five thousand (25,000) dollars hereinbefore appropriated out of the general fund of the state shall be repaid to the general fund of the state.

Sec. 14. All fees, taxes, interest and penalties imposed under this act must be paid to the board in the form of remittances payable to the treasurer

of the State of Iowa, and said board shall transmit each payment daily to the state treasurer, to be deposited in the state treasury to the credit of the general fund.

Sec. 15. Penalties—offenses.

1. Any person failing to file a return or corrected return or to pay any tax within the time required shall be subject to a penalty of five (5) per cent. of the amount of tax due, plus one (1) per cent. of such tax for each month of delay or fraction thereof, excepting the first month after such return was required to be filed or such tax became due; but the board, if satisfied that the delay was excusable, may remit all or any part of such penalty. Such penalty shall be paid to the Board and disposed of in the same manner as other receipts under this act. Unpaid penalties may be enforced in the same manner as the tax imposed.

2. Any person required to make, render, sign or verify any return or supplementary return, who makes any false or fraudulent return with the intent to defeat or evade the assessment required by law to be made, shall be guilty of a felony and shall, for each such offense be fined not less than five hundred (500) dollars, nor more than five thousand (\$5,000) dollars, or be imprisoned not exceeding one (1) year, or be subject to both fine and imprisonment, in the discretion of the court.

3. The certificate of the board to the effect that the tax has not been paid, that a return has not been filed, or that information has not been supplied pursuant to the provisions of this act, shall be prima facie evidence thereof.

Sec. 16. The tax levied and collected under this act shall not be affected or be in lieu of the Iowa retail sales tax or any other tax levied under any other act but the taxes levied and collected hereunder are levied and collected as an occupation tax.

Sec. 17. If any section, provision or clause of this act should be declared invalid, such invalidity shall not be construed to affect the portions of this act not so held invalid.

Sec. 18. This act shall not apply to any stores owned or operated by any person, firm, or corporation when all of said stores so owned or operated, are located in unincorporated villages and no store is more than six (6) miles distant from every other store so owned or operated.

Sec. 19. Constitutionality. If any section, subsection, clause, sentence, or phrase of this act is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portions of this act. The legislature hereby declares that in the passage of this act it is the expressed intent of the legislature to impose an occupation tax upon any and all persons engaged in conducting a business by a system of chain stores, as herein defined and provided, as far as the same is constitutional and valid, and the legislature hereby further declares that it would have passed this act and each section, sub-section, clause, sentence and phrase hereof ir-

respective of whether any one or more of the sections, sub-sections, clauses, sentences or phrases be declared unconstitutional.

Sec. 20. Repealing Clause. All laws and parts of laws, if any, in conflict with this act are hereby repealed.

Sec. 1. Publication Clause. This act, being deemed of immediate importance, shall be in full force and effect after its passage and publication in the Sioux City Journal, a newspaper published at Sioux City, Iowa, and in the Anthon Herald, a newspaper published at Anthon, Iowa.

Tribute to the Memory of Gregory M. Luce

Gregory M. Luce, passed from this life on Tuesday, April 4, 1935.

He came to Southeast Mississippi from Grand Rapids, Michigan, in the year 1890, and established a timber and mercantile business at Basin, Mississippi, a small community located in the Southern part of what is now George county. At that time George county had not been formed. Jackson and Greene counties had a very small population, all living near the water courses. The entire area of these counties was a vast forest of virgin long leaf yellow pine timber. No doubt it was the timber, at first, and afterwards the possibility of development, which attracted Mr. Luce and caused him to spend the remainder of his life in this territory. Unlike many timber men who made a fortune out of the timber and then moved away, Mr. Luce remained after the timber was cut, and spent his money and his life's energies in developing a happy and prosperous agricultural section where once stood the long leaf pines.

In the year 1898, through the influence of Mr. Luce and other citizens of Alabama and Mississippi, the Mobile, Jackson & Kansas City Railroad (now the Gulf, Mobile & Northern Railroad) was built from Mobile, Alabama, Northwestward through this part of Mississippi.

The town of Lucedale, so named in honor of Gregory M. Luce, was established on this railroad in the year 1899. Mr. Luce organized the K-C Lumber Co. and located a large lumber manufacturing plant at Lucedale. After the timber supply was exhausted this company established a large farm and canning plant near Lucedale. Afterwards the corporate name was changed to Luce Packing Co.

Through the influence and untiring efforts of Mr. Luce and other progressive citizens, the county of George was created in the year 1910, with Lucedale as the county seat.

Mr. Luce organized many other prominent business enterprises, each of which has played its part in the growth and development of Lucedale, George county and Southeast Mississippi.

In the year 1903 Mr. Luce with the assistance of other progressive citizens, organized the Bank of Lucedale. Mr. Luce was elected as its first president, and being re-elected year by year, held that office continuously until the year 1934, when he was elected chairman of the board, and his son, Jex H. Luce was elected president in his stead. The

strength and stability of the institution at this time is a result primarily of the careful and intelligent management of its founder.

Mr. Luce's life was indeed a rich contribution to society; rich in love, rich in service and rich in its benedictions to his fellowman. He was by nature a builder and a leader among men. He wrought for the advancement and upbuilding of permanent institutions in life, that would live and endure not only as a monument to his judgment, vision and progressive spirit, but for the lasting benefit of the entire community life. While aggressive in business affairs, he was possessed of an honesty of purpose and uprightness of character well known and recognized by all who knew him.

The foregoing resolutions were unanimously adopted by the board of directors of the Bank of Lucedale. It was ordered that the same be spread upon the minutes, a copy mailed to the family, and a copy given to the press.

R. F. Ratliff,
Vice President Bank of Lucedale.

When on Your Way, See Onaway

The Onaway State Park at Black Lake registered over 3,000 visitors over the Fourth. What a calamity it would be should the state be compelled to close twenty-two of its state parks for lack of funds during this, the centennial year, when hundreds of thousands visit Michigan. It costs money to travel and it costs money while staying here; who gets the money, and is it not velvet to the state of Michigan?

George Aubrey, the State street grocer, who has built up such a nice business the past few years, has declared himself to remain on a sound basis and a permanent foundation; therefore he is reconstructing his stone wall and adding enlarged basement facilities preparatory to dealing in and buying large quantities of potatoes for for which Presque Isle county is noted, the production and quality being second to none. A certified business man dealing in certified stock is a big asset to any community.

That pretty little odoriferous animal, the skunk, heretofore called a nuisance, a pest and classed as vermin, has suddenly come into his own. His honor has been vindicated and he is protected. Now he may poise on your shoulder at will or you may lead him with a leash and its nobody's business and well does the little skunk know it. "Touch me if you dare."

That clean little grocery store just around the corner known as "Ednas" is doing a thriving business these days; Edna has had plenty of experience as a qualified business lady and her patrons all appreciate the kind of courtesy and hospitality delivered there. The atmosphere is permeated with the feeling of business-like principles and sociability. Squire Signal.

Cash paid for stocks of merchandise of every description including machinery, plants and equipment. Write or wire
M. GOLDSMITH
935 Gratiot Ave. Cadillac 8738
DETROIT, MICHIGAN

MOVEMENTS OF MERCHANTS

Coral—The Morley State Bank will open a branch bank here about August 1.

Romulus—The Romulus State Bank has increased its stock from \$25,000 to \$35,000.

Coopersville — L. A. VanderJagt, grocer has joined the Red & White organization.

Riverdale—Hyde & Co., dealer in general merchandise and groceries, have joined the Red & White group.

Grand Rapids—William DeMann succeeds L. Noffsinger in the grocery business at 1737 Burton street, S. E.

Imlay City—The Stanford Manufacturing Co. is capitalized at 12,000 shares, at \$1 each, \$4,540 being paid in.

Birmingham—The Shaw Contracting Co., Post office Box 156, has a capital stock of \$10,000, \$1,000 being paid in.

St. Ignace—Louis Bloch, formerly connected with the Thomas restaurant, has opened a restaurant under his own name.

Detroit — Commercial Warehouse, Inc., 1965 Porter street, has a capital stock of 50,000 shares at \$1 each, \$1,000 being paid in.

Petoskey—John L. Ferris, 72, pioneer grocer died at his home on Elizabeth street, following an illness of about two weeks.

Hastings—The Hastings Milk Products Co., 120 North Broadway, has an authorized capital stock of \$50,000, \$2,000 being paid in.

Petoskey—Enoch Giles has remodeled and decorated his restaurant and is now better able to care for his steadily growing patronage.

Detroit—The Power & Heat Engineering Company, 4606 Cass avenue, has a capital stock of \$5,000, of which \$2,000 has been paid in.

Conway—The Daisy Ross Candy Shop, under the management of Mrs. Ross, recently of Evanston, Ill., opened for business here July 6.

Norway—Fire destroyed the entire stock of the Norway Hardware Co., entailing a loss of about \$13,000, which is partially covered by insurance.

Detroit—The Schraner Ice Cream Co., 6108 Scotten avenue, has increased its capital stock from 4,000 shares no par value to 5,500 shares at \$1 each.

Otsego—Herbert A. Suhr has been appointed manager by the Michigan Fuel & Light Co. and will have charge of the Otsego, Allegan and Plainwell offices.

Lansing—The Dail Steel Products Co. has installed a complete new Dailaire air-conditioning system in the Mary Stewart Shop, 121 East Michigan avenue.

Battle Creek — Clapp's Knitwear Store, Inc., succeeds Clapp's-Knitwear Store in the wholesale and retail business, with a capital stock of \$2,000 all paid in.

Muskegon—H. G. Heaton has removed his drug stock from Terrace and Webster streets to 205 Main street, Eaton Rapids, where he will conduct the business.

Lansing—The Wolverine Beauty Supply Co., Inc., 121 East Allegan street wholesale and retail dealer in

beauty shop supplies, has a capital stock of \$1,500, all paid in.

Negaunee—The Collins & Maki Cash Market has been dissolved and the business will be conducted by Sheldon Collins, who has purchased the interest of his partner, Mr. Maki.

Battle Creek—Evans & Son, Inc., 159 South Monroe street, succeeds Evans & Son in the fuel business. It has a capital stock of 1,000 shares at \$10 each, \$1,000 being paid in.

Ishpeming—Alvina Arsenault proprietor of Aunty's Restaurant, Canda street, has leased the Billing hotel, North First street and will conduct it under the style of Aunty's Hotel.

Detroit—Charles Keller, florist, 9409 West Fort street, has merged the business into a stock company under the style of Charles Keller, Florist, Inc., with a capital stock of \$1,000, all paid in.

Elsie—Carter & Steere have sold their stock of general merchandise to the J. W. Dancer Co., who conduct a general store at Stockbridge and will continue the local store under the style of Dancer's.

Paw Paw—The Paw Paw Bait Company, manufacturer and dealer in artificial bait and fish lures, has merged its business into a stock company under the same style with a capital stock of \$25,000, all paid in.

Otsego—Lou Severy, owner of the Nifty Lunch has sold a half interest in the business to Clair Rouse. The present capacity of the restaurant will be doubled as soon as the rathskeller which is being added is completed.

Lansing—The Hager & Cove Lumber Co., 1125 South Pennsylvania avenue, has merged the business into a stock company under the style of the Hager Warehouse & Lumber Co., with a capital stock of \$25,000, \$4,000 being paid in.

Sault Ste. Marie—Elman's Cafe, at the Brimley bridge on M-28 has been remodeled, hardwood floor laid and redecorated throughout. The cafe has been enlarged to double its former capacity. Besides serving meals, a complete stock of groceries and meats has been installed.

Petoskey—Myron A. Barber, local druggist for 51 years, died at his home on Elizabeth street as the result of heart trouble, from which he had been suffering for several weeks. He was 71 years of age. For the past few years he had devoted his time to the manufacture of "Mul-so-lax," his own formula.

Mackinac Island—Gertrude L. Smith, of Cleveland, who purchased the Old Mission House at auction last spring, has announced plans for reconditioning it and opening it about August 1. The structure was erected in 1825 as an Indian Mission and School. In 1845 it was transformed into a hotel by Edward Franks.

Pentwater—Mrs. Medora Nickerson, 74, owner of Nickerson Inn, died suddenly at her hotel, following a severe and sudden attack of asthma. Surviving are two daughters, Mrs. Robert Webb and Mrs. Paul Satterlee both of Detroit, who were with their mother at the time of her death, having come

to Pentwater earlier in the season to assist in the management of the hotel.

Lansing—A. C. Bollert, owner and manager of the South Side Hardware, has leased the Taylor building, East Grand River avenue, and is remodeling it preparatory to occupying it with a complete stock of hardware, paints, varnishes etc. as soon as the modern front has been installed as well as the other alterations have been completed. The business will be conducted under the style of North Lansing Hardware Co. and will be under the management of Wayne Bollert, son of A. C. Bollert.

Manufacturing Matters

Detroit—The Falls Spring & Wire Co., 814 Majestic Bldg., manufacturer and dealer in springs and mechanical devices, has an authorized capital stock of \$300,000, \$100,000 being paid in.

Charlotte—Snow & Cowan have merged their general dairy and storage warehouse business into a stock company under the style of the Snow Dairy & Cold Storage Co., with a capital stock of \$30,000, all paid in.

Pontiac—The Pontiac Manufacturing Co., P. O. Box 52, has changed its name to the Universal Foundry & Machine Co. and its capitalization from \$30,000 and 12,000 shares no par value to \$30,000 and 100 shares no par value.

Pass This on to Your Customers

An expert on coffee-making supplies the following method of making the best coffee, which grocers might with profit pass on to their customers:

1. Always use freshly drawn water.
2. Always measure exact amounts of both coffee and water.
3. Always use a clean pot, and scald it before using to remove all stale odors.
4. Never allow coffee to boil. Actual boiling develops bitterness and destroys both flavor and aroma.
5. Remove grounds from coffee as soon as it is made.
6. If possible, serve coffee immediately or keep hot on asbestos mat over low heat.
7. Always serve freshly made coffee. Never reheat.
8. Scour the pot to keep it clean—not just to get it clean. Sediment on the inside of a pot affects flavor.
9. Remember, glass, stoneware and other vitrified wares have less influence on coffee flavor than do metals.
10. Remember proportions given in directions for making coffee by each method. If you prefer stronger or weaker coffee, vary amounts accordingly, for coffee strength is a matter of individual taste.

Are we being pushed towards a one-man, one-arm Government?

"Social security," overdone, spells social insecurity.

Help yourself—not to the fruits of others' efforts.

Expect steady rather than sensational inflation.

Share-the-wealth means tear-the-wealth.

Great Victory Over Chains

The state settled its long legal battle to collect a tax on chain stores on the basis of a compromise, Tuesday, taking a sure \$1,500,000 and the certainty of future payments, and yielding the possibility of getting an additional \$300,000 in revenue.

The compromise, offered by a group of store operators who have fought the case unsuccessfully through the Supreme Court of the State and have appealed to the United States Supreme Court, was accepted by the State Administrative Board upon the advice of Attorney General Harry S. Toy.

"This offer should be considered as a compromise in a lawsuit," Toy told the other members of the board. "Any lawyer will tell you that no law case is settled until it is over. My advice is the same as it would be to a private client—accept the settlement."

He explained that by taking the offer, the State is assured the prompt payment of more than \$1,500,000. By refusing, it stands to lose all that in case the Supreme Court should rule the Michigan statute unconstitutional.

The chain store operators, in turn, have agreed to pay up \$1,563,981, or 62.19 per cent of the amount in dispute, and to accept the law as valid. They will withdraw their Supreme Court appeal. The State is giving up to them on approximately \$300,000, most of it the tax on the period April 1, 1933, to Aug. 17. The law went into effect at the latter date, and the store operators contended that they should not be forced to pay for that part of the tax year in which the law was not in effect.

A few others, who did not join in the legal battle and who paid their taxes without protest, doubtless will be given refunds on application to the board.

Toy impressed members of the Board with the wisdom of compromise by citing the situation in Kentucky, where the Attorney General refused the compromise offer, and was subsequently beaten in the Supreme Court. The state not only lost millions in revenue, he declared, but it has since been forced to make refunds to those who paid.

"To me, it's a case of 1,500,000 birds in the hand being worth more than 1,800,000 in the bush," he added.

The Federal court's recent decision in a case taken to that tribunal from another state was a body blow to the chain store men and the offer of a compromise appeared to state officials as a complete and humiliating surrender on the part of the chain officials.

The death of NRA may mark the birth of real recovery.

Will securities combine to withstand political pounding?

Essential Features of the Grocery Staples

Sugar—The sugar trade is normal for this time of the year and stocks are moving into the market. Prices are holding well. Local jobbers now hold cane granulated at \$5.50 and beet sugar at \$5.30.

Tea—Tea prices in the New York market on routine business continued steady. Foreign markets were steady also, private cables reported.

Coffee—Coffee trade feels cheered after the enthusiastic convention just concluded during the past week at the Drake Hotel with 90 per cent. of the country's coffee tonnage represented at the meetings. Labor and wage conditions of the old code were upheld and a drive for advertising the good points of coffee will be under way as soon as plans are completed for collecting the funds for the campaign. A feature of the convention was the decision to go ahead and promote greater coffee consumption without waiting for Brazil or Colombia to complete their plans to help in putting on the drive.

Canned Fruit—Michigan is turning out a large tonnage of cold pack strawberries this season, which will find a ready market, as the quality is good in contrast to last season when there was practically no pack at all. Buyers are holding back on commitments for California fruits, as they are using up spot stocks and holding for lower prices. Canners don't know yet what new packs are going to cost them and are not trying seriously to push some items. In the matter of apricots, there have been some efforts to acquire orchards at an "average" price to growers, but from last accounts there was a wide difference in ideas on tonnage prices. Nothing has been done as yet on cling peaches, but the crop is the shortest this year that it has been since 1929, and the pear crop is the shortest since 1927. It seems pretty certain therefore, that prices when named won't be much below last year's opening.

Canned Vegetables—Reports reaching the food trade indicate severe damage to the Wisconsin pea crop. Authorities at Madison estimate the loss from pea lice may run as high as \$10,000,000 and say there is scarcely a field that has not been affected by the pest. Some fields are a total loss and many are affected so the yield will be greatly curtailed. Predictions are made that there will be a 50 per cent. decrease in the crop with consequent smaller pack. Harvey Burr, secretary of the Wisconsin Canners' Association, estimates the pack of Alaska varieties may run as high as 75 per cent., but sweets will not exceed 50 per cent. Reports from the Northern Lake shore districts indicate crops are approaching a total loss, and the only hope for controlling the further inroad of the aphid is the spread of the fungus disease that has started to kill the bugs in a few spots. In the Appleton district canners are bringing in many millions of ladybugs from the West in an attempt to stop the pest. Rain and cold weather have delayed the crops and the opening of the canning plants several weeks and while many plants expect to open this

week there is no assurance they will be able to get into full production even at this late date. The Michigan pea crop promises to be the largest ever known. Most of the canners have completed their pack of Alaskas and are starting this week on sweet peas.

Canned Fish—Canned salmon is stiffening up in the primary market on account of the very short pack this season and the poor prospects for production in the future. This strength in the Northwest is in contrast with the New York market on most varieties, for there has been only a rather scattered interest there.

Dried Fruit—The dried fruit market on the Coast is quiet, as far as shipment of spots is concerned, but progress is being made in establishing values on new packs, it is expected that definite levels will be established soon. Growers are still firm on their own price ideas and will probably establish a firm basis for the distributing markets. Within the next few days also, the trade will be hearing more of new California prunes and will have an opportunity to study the quotations of first hands as they arrive. The same applies to raisins. Under the control plans for raisins and prunes it is expected that a stable market for futures will be established. New prices on dried peaches have been out, too, but not much activity has been reported in them so far. The peach crop, of course, is short this year. Spot dried fruits are being well held here, and the surplus is small. There has been a rather routine movement against prompt, needs but trading is following its usual course for this time of the year.

Beans and Peas—All items of dried beans and peas continue slow and weak.

Cheese—Cheese has been no more than steady during the week with rather poor demand.

Nuts—The market shows little change here. There has been a fair demand for walnut pieces for the ice cream trades and cashews have been moving relatively well. Otherwise, demand is negligible. Almonds show a stronger future sentiment in view of the probable short crop in California.

Olive Oil—The olive oil market showed little change abroad last week. There was a little more steadiness to prices in Spain, but little was heard from Italy. First hands are not doing much buying, as stocks here are ample for nearby needs. Prices on the spot remain unchanged.

Rice—The market shows little change here one way or the other. There has been some increase in demand from the grocery trade in the New York market and a fair business has been done for interior points. This has been due to the fact that prices in the South look as though they would stiffen further on prospects of a clean-up of Blue Rose before the new crop is ready.

Salt Fish—Seasonal inactivity is still in evidence on the salt fish market. As reported last week, the first pack of new England mackerel will be on the market shortly. The first fish runs thin and markets considerably under the levels in force for remaining stocks of last year's fat mackerel.

Sauerkraut—Prices for sauerkraut stay at the levels of the past fortnight. Demand is very light.

Soap—Soap prices are tending upward again with the advance of raw materials. Leading companies have advised the trade of a 5 per cent. advance in prices.

Syrup and Molasses—Sugar syrup is unchanged with a fair reasonable demand. Prices steady to firm. Compound syrup is doing a little better without changing in price. The better grades of molasses are selling quietly in a reasonable fashion, without change.

Vinegar—A fairly good movement of vinegar is reported, with a continuation of hot weather needed to maintain this seasonal demand. Prices hold.

Review of the Produce Market

Apples—Transparents from Southern Illinois, \$1.15 per bushel.

Asparagus—Home grown, 75c per dozen bunches.

Bananas—4½c per lb.

Black Raspberries—\$1.75 for 24 pints.

Butter—Creamery, 24½c for cartons and 24c for tubs.

Beets—25c per doz. bunches.

Cantalopes—The following sizes are now in market:

36s	-----	\$3.00
45s	-----	3.25
Flats, 11	-----	1.20
Cabbage	-----	35c per bushel for home grown.

Carrots—Calif., 50c per doz. bunches or \$2.75 per crate of 6 doz.

Cauliflower—\$1.25 per dozen for home grown.

Celery—Home grown is now in market, commanding 85c per box of 40 stalks.

Cherries—Home grown are beginning to come in, selling as follows in 16 qt. cases: Black, \$1.75; Sour, \$1; White, \$1.

Cucumbers—Home grown hot house are held as follows in 1 doz. boxes: Extra Fancy-----70c
No. 1-----60c
No. 2-----50c

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

C. H. P. from farmer	-----	\$2.60
Light Red Kidney from farmer	-----	4.75
Dark Red Kidney from farmer	-----	5.75

Eggs—Jobbers pay 22c @ 23c per dozen for all clean receipts. They sell as follows:

Large white, extra fancy	-----	27c
Standard fancy select, cartons	-----	26c
Current receipts, candled	-----	25c
Medium	-----	25c
Cracks	-----	23c

Egg Plant—\$1.50 per doz. from Fla.

Garlic—15c per lb.

Grape Fruit—Florida is held this week as follows:

54	-----	\$2.50
64	-----	2.50
70	-----	3.00
80	-----	3.50
96	-----	3.00

Green Beans—\$2.50 per hamper for home grown.

Green Onions—Home grown, silver skin, 20c per dozen.

Green Peas—\$1.75 per hamper for Calif.; \$1.75 per bu. for home grown.

Green Peppers—30c per dozen for Florida.

Honey Dew Melons—\$1.75 per case.

Limes—16c per dozen.

Lemons—The price is as follows:
360 Sunkist-----\$8.00
300 Sunkist-----7.00
360 Red Ball-----6.00
300 Red Ball-----6.00

Lettuce—In good demand on the following basis:

California's, 4s and 5s, crate	-----	\$4.25
Leaf, out door grown	-----	3c
Iceberg, home grown, per bu.	-----	75c
Mushrooms—30c per box.		

Onions—Texas Bemuda in 50 lb. sacks, \$1.75 for white and \$1.50 for yellow.

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

126	-----	\$4.50
150	-----	4.00
176	-----	4.00
200	-----	4.00
216	-----	4.00
252	-----	4.00
288	-----	4.00
324	-----	4.00

Red Ball, 50c per box less.

Florida oranges in boxes are sold as follows:

200	-----	\$3.00
216	-----	3.00
250	-----	3.00
288	-----	3.00

Parsley—30c per doz. for hot house.

Peaches—Elbertas from Georgia, \$2.75 per bu.

Pineapples—24s and 30s Cuban, \$4.25 per box.

Potatoes—Home grown, 50c per 100 lb. sack. New cobbler from the Carolinas, \$3.25 per bbl. of 160 lbs.

Poultry—Local jobbers pay as follows:

Heavy Fowls	-----	16c
Light Fowls	-----	12½c
Ducks	-----	14c

Radishes—Outdoor, 6c per dozen bunches.

Red Raspberries—\$3 for 24 pints, home grown.

Rhubarb—Home grown 30c per bu. of about 30 pounds.

Spinach—Home grown, 60c per bu.

Sweet Potatoes—\$1.40 per bushel for Jerseys.

Tomatoes—Florida repacked, 90c per 10 lb. box; home grown hot house, 75c per 8 lb. basket.

Veal Calves—Local jobbers pay as follows:

Fancy	-----	11
Good	-----	10

Water Melons—Georgia stock is in large supply at 25c @ 30c, according to size.

Wax Beans—\$2 per bu. for home grown.

Dictated nations are in a bad way financially—Germany, Italy, Russia. So is belligerent Japan.

Did we vote for the kind of government we are now getting?

Currency stabilization may come surprisingly soon.

Soaking the rich sucks a nation dry.

MUTUAL INSURANCE

(Fire and Life)

That Feeling of Utter Helplessness

As the current year gets underway, the belief grows that times are better. Recovery may not be just around the corner—but it may be within sight.

One of the ways to expedite recovery—a way that is in the power of every citizen—is to reduce fire loss. Fire is the great destroyer. It is the enemy of all the things that make prosperity, employment, industrial activity, business expansion, home and farm development. The dollars that go up in smoke are lost beyond recovery—they represent a complete and utter waste of financial lifeblood.

A fire that destroys a factory may cause a direct loss of but \$10,000—and an indirect loss of ten times that amount, in lost jobs, destroyed purchasing power, higher taxes for the community. Cases are on record where a single disastrous fire has brought progress in a flourishing town to a definite halt—and sent it back a generation in its development. Insurance may take care of the direct loss—but nothing can compensate for the indirect waste.

Resolve to do your part in preventing fire. Inspect your property and correct hazards. If you are building or rebuilding, make certain that an up-to-date approved building code is followed undeviatingly. It will take little of your time and the cost will be small—and it will mean dollars in your pocket.

One never experiences a greater feeling of helplessness than when he sees his home or place of business being consumed by flames and no adequate fire protection available to save his property and possibly the lives of loved ones.

All persons should cheerfully join in fire prevention and fire protection measures.

Do You Know—?

—that arson, "crime of crimes," is responsible for more than 50 per cent. of the lives of firemen lost in all fires?

—that one arson fire is said to cost more than a dozen unpreventable fires?

—that many losses of suspicious origin not yet proven incendiary when reported, are classed as "unknown" or "miscellaneous"?

—that arson fires swell the total losses, thus affecting the cost of insurance protection to everyone.

—that, to combat arson, special agents of The National Board of Fire Underwriters are aiding state departments and cities in the organization of arson squads and that many cities now have such squads?

—that the model arson law has been enacted in 34 states?

—that suspicious fires are thoroughly investigated by experienced arson detectives and that many of them result in convictions of the guilty persons?

—that you can do your part to stop this crime, committed against society?

—that you should report any suspicious fires to the authorities?

—that the lives of many innocent persons are endangered by this lowest type of criminal?

Help bring him to justice!

Growing Feeling of Self-Reliance in Business World

Business continues to reflect mixed trends. Industrial activity is following the pattern of a normal seasonal recession. Retail trade, however, is showing greater resistance. Although there is still expectation of a fall improvement, some of the factors expected to contribute to this rise have lost some of their potentialities. The delay in the Works Relief program and some slowing up in the capital goods industries as a result of additional uncertainties from Washington, are not helpful. Nevertheless, the introduction of new automobile models beginning in September is expected to prove a stimulant. Also, inventories in general are reported not to be heavy.

Recent developments in Washington give further evidence of the political nature of much of the "must" legislation under consideration. The effort to bring about a power trust issue can be seen in the force used to obtain a utility bill in the House containing the death sentence, even though the House bill could prove as drastic as the Senate bill. Also, the "soak the rich" tax program, which so fundamentally affects economic endeavor, bears little relation to the revenue needs of the Government which is the primary purpose of a tax measure. This policy of making issues for the next election out of important legislation or making new plans to cover up the failure of past plans injects elements into the situation that may continue to have a retarding effect upon recovery. The action of the House in its vote on the utility bill in the face of the patronage club held by the administration, the growing number of suits with respect to the AAA processing taxes, and the action of the securities markets indicates a growing independence and feeling of self-reliance in the business world which speaks well for the long-term future. Jay H. Petter.

Simplified Trade Agreements Expected

Extensive modifications of former code provisions are to be expected in the new voluntary agreements to stabilize competitive conditions, judging from the "Rules of Business Procedure" drafted for the wool textile industry.

Wool manufacturers are the first major industrial group to complete a voluntary agreement to replace their code. The proposed regulations are to be presented to the Federal Trade Commission for approval after ratification by members representing at least 75 per cent. of the machinery in the industry.

Code regulations on hours and wages are continued in simplified form in the new agreement. Some alteration in these labor provisions may be necessary, however,

since the authority of the Federal Trade Commission is limited to regulation of fair trade practices.

Standard contract forms for each division of the industry supply the extensive list of fair trade practices contained in the code. Administration of the agreement will be in the hands of a business conduct committee chosen under the supervision of the National Association of Wool Manufacturers.

Changes in Code Labor Standards

Several industries which have continued to observe code wage and hour regulations voluntarily are now considering changes in them. Since compliance with labor regulations must be purely voluntary in view of the administration's decision to confine formal agreements to fair trade practices, some modifications are necessary, industrialists maintain.

While the 40 hour week will be maintained for some time by most industries, greater flexibility in arranging daily shifts is desired. Moreover, many concerns wish to average the number of hours worked per week over a longer period than was permitted under most codes. In this way, payment for overtime worked in a single day or week would be largely avoided. In other industries, more flexible regulations on the classification of employes, especially beginners, is desired.

It is expected that basic wage rates will be maintained by most industries at existing levels, however, owing to the general desire to avoid strikes, which would be likely to accompany slashes in pay.

New Shipping Legislation Abandoned

New shipping legislation at this session of Congress has been abandoned, according to high administration officials.

In the absence of legislation enabling the President to replace existing ocean mail contracts with direct subsidies, it is contemplated to create a commission, or, perhaps, the United States marine authority, proposed to be set up

under the pending ship subsidy bills, to survey the merchant marine problem. Under this proposal the President's authority to modify or cancel the contracts would be extended until next June.

Abandonment of efforts at this session to provide a new system for extending Federal aid to ship-owners is said to result from the President's dissatisfaction with the Bland bill passed by the House and the Copeland bill, its companion measure in the Senate, and the clamor of anti-subsidy members of Congress for return to Government ownership.

Move to Amend Constitution Seen

President Roosevelt's declaration that he wants Congress to enact the Guffey coal bill, regardless of constitutional doubts, is seen as foreshadowing plans of Mr. Roosevelt to inject into the 1936 campaign the need for amendment to the Constitution authorizing legislation along lines to meet present-day economic conditions.

Attorney-General Cummings and Solicitor-General Reed have declined to give opinions on the Guffey bill's legality, but advised its enactment anyway, leaving the question of legality to the courts.

In the event the Supreme Court holds such legislation invalid, the President would be given evidence in addition to the NRA legislation to support his contention that the Constitution needs to be amended.

A Day

If you really owned one day
Fair as June arrayed
What could take it then away
Or could you be paid
By all gifts that men devise
Even thrones would sacrifice
Could they buy from you one day
Over which you had the sway.

Would you give a day for night
With its dark in store
Calling for the candle-light
And ten million more
Stars a-twinkling up on high
Shining to direct the eye
Yet their astral caravan
Has no day like owned by man.

Days are yours—that's really true
One by one they dawn
And each one belongs to you
Wholly till it's gone
Your possession is so great
Nothing is commensurate
With the price a world would pay
Could you let them have a day.
Charles A. Heath

DON'T INSURE
for
FIRE OR WIND
UNTIL YOU HAVE CONSULTED US
SOUND PROTECTION AT A SAVING
MICHIGAN BANKERS & MERCHANTS
MUTUAL FIRE INSURANCE CO.
Fremont, Michigan
Wm. N. Senf, Sec'y
MUTUAL SERVICE AND EFFICIENCY

IN THE REALM OF RASCALITY

Questionable Schemes Which Are Under Suspicion

Prohibiting unfair competition in the sale of stogies and small cigars, the Federal Trade Commission has issued an order to cease and desist against Dixie E. Boyer, of Belmont, Ohio, a manufacturer trading as D. E. Boyer.

Under the order, the respondent is to stop designating her products "Hand-Made" unless they are made entirely by hand; as "Perfectos Habanas" unless they are made from tobacco grown in Cuba, and as "Wheeling Twins," unless they are made in Wheeling, W. Va. According to findings, the respondent's products were made in Belmont, O., partly by machinery and not from Cuban Grown tobacco. The findings say there is a consumer preference for hand-made and Wheeling-made stogies and for Cuban grown tobacco.

Alleged misleading marking of products offered for sale will be discontinued by two dealers entering into stipulations with the Federal Trade Commission. They are Arnold G. Behn, of Arlington, N. J., a jobber of shoes, and The Reiser Company, Inc., of New York City, manufacturer of disposable tissues. The stipulation says that Behn (1382) caused to be stamped across the soles of his products the words "Dr. George's," together with a picture of a human foot within the outline of a shoe and over which "nature Shape" was printed. Labels attached to cartons bore the phrase "Dr. Herbert's Flex-I-Kins." Other shoes were branded "Dr. William's" or "Dr. Roth." However, it is pointed out that none of these products were made in accordance with the design or under the supervision of a doctor and did not contain special scientific or orthopedic features. Behn agrees to discontinue these representations.

The Federal Trade Commission has issued a cease and desist order against Universal Parts Mfg. Corporation, of Chicago. The order directs the respondent, in connection with the sale and distribution of automobile replacement parts and accessories, to cease using the word "Manufacturing" or the abbreviation "Mfg." in connection with other words or as a trade name for its products, or in any way which may tend to deceive purchasers into the belief that the products are manufactured by the respondent when this is not true.

Alleging unfair competition in the sale of a correspondence course of instruction in drafting, the Federal Trade Commission has issued a complaint against Frederick W. Dobe, of near Libertyville, Ill., trading as Dobe School of Drafting and as Engineer Dobe. Dobe is alleged to have made representations having a capacity to deceive prospective purchasers into believing that positions for draftsmen are available and plentiful; that employment conditions in this field have been better than in other lines; that

he has a large, extensive establishment where he conducts a school, and that beginning wages are high and exceptionally high salaried positions are available. Dobe is said to have represented that draftsmen trained by him earned \$200 to \$300 a month, when in fact the average beginning draftsman is said to receive only \$15 to \$20 a week, while only experienced draftsmen get as much as \$50 a week.

Alleging unfair competition in the sale and distribution of the confection known as "toffee," the Federal Trade Commission has issued a complaint against C. S. Allen Corp. and Claude S. Allen, doing business under the name of London Toffee Co., both of New York City. C. S. Allen Corp. manufactures and sells confectionery, including toffee, while Claude S. Allen, an individual, sells and distributes these products under the name London Toffee Co. "Allen's Toffee," sold by C. S. Allen Corp., was advertised as "Famous in England since 1860," the advertisement or label also indicating, according to the complaint, that the company operated branches in London, Eng., and Montreal, Can., when this is not true. The complaint points out that many purchasers believe that toffee made in England or under English methods is superior in quality to similar confections produced in the United States. Trading as London Toffee Co., Claude S. Allen is alleged to have represented his "London Toffee" as manufactured by that company in London, Eng., Montreal, Can., and Brooklyn, N. Y., when in fact, Allen, operating under that trade name, did not manufacture toffee and did not own or control factories, branches, or selling agencies for this purpose in these three cities except the distributing and selling business conducted in New York. Allen's "London Toffee" is described as a domestic product neither imported from a foreign country nor manufactured under foreign processes or formulas. Since investigation of this case began, Allen has changed his advertising to read as follows: "London Style Toffee, Manufactured by London Toffee Co., Brooklyn, N. Y."

Four liquor distributors in Kansas City, Cincinnati, Detroit and Catonsville, Md., are charged with unfair methods of competition in complaints issued by the Federal Trade Commission. The complaints allege that the respondents' use of the words "Distilling" and "Distilleries" in their corporate names and in advertising is misleading and tends to deceive purchasers into the belief that the respondents are distillers, when such is not the fact. Complaints issued are against Hirsch Distilling Co., Kansas City, Mo., Hauer Distilling Co., Cincinnati; Irish Hills Distilleries, Inc., Detroit, and Catonsville Distilling & Distributing Co., Catonsville, Md.

Unfair competitive methods in the sale of a so-called eye normalizing device are banned by the Federal Trade Commission in a consent cease and desist order issued against Sarah R.

Grossman, of New York City, trading as Eyesight Normalizing Co., and Sasha R. Grossman, Alias Alex R. Grossman. These respondents are ordered to discontinue representing that the device will enable anyone to "throw away glasses," or will cure or correct farsightedness, astigmatism and other ailments and that it is a revolutionary, scientific discovery.

Novo Electrical Novelty Company, Inc., of New York City, manufacturing Christmas tree lighting outfits and other specialties, agrees in a stipulation with the Federal Trade Commission to cease selling such lighting outfits equipped with imported lamps, without marking the containers with appropriate words clearly setting out that the lamps are imported. The company used the same style of container, packings and markings for sets equipped with American-made lamps as it did for other sets containing lamps marked "Made in Japan," according to the stipulation. The phrase, "Made in Japan," could not be read after the lamps were assembled for sale, it was alleged.

Resale price maintenance in the sale of coin amusement machines of the pin-ball game type is prohibited by the Federal Trade Commission in a consent cease and desist order issued against Rock-Ola Manufacturing Corporation, of Chicago.

The Rock-Ola company is ordered to stop entering into contracts, agreements or understandings with jobbers

that Rock-Ola products are to be resold by them at prices fixed by the respondents. The corporation is directed to cease procuring from its jobbers promises or assurances that the prices fixed by Rock-Ola will be observed and to discontinue requesting its jobbers to report the names of other jobbers who do not maintain the respondent's resale prices.

Lower Interest Rates on Savings

Reduction in interest rates allowed on savings deposits in many communities this month, and further cuts promised in October, already tend to cause some shift of such deposits into Government and other bonds and mortgages, it is reported.

In New York state the maximum rate will be 2 per cent. after October 1. In some communities savings deposits will draw only 1½ per cent., although in others rates as high as 3½ per cent. continue in effect.

Many institutions are limiting the maximum amount of individual savings accounts to relatively moderate sums.

Government savings, bond sales and building and loan associations are likely to get the most benefit of the shift of deposit as far as smaller accounts go. Larger savings accounts will be shifted into a broader list of securities in many instances, it is expected.

The highest court has declared the New Deal a mis-deal.

FOR SALE

The Traverse City Milling Company

TRAVERSE CITY, MICHIGAN

An old established, completely equipped manufacturing, wholesale and retail business now being operated by the undersigned now.

Inquiries invited.

FRED G. TIMMER

Trustee in Bankruptcy

Houseman Building

Grand Rapids, Mich.

PLAN HEAVY BUYING

Forced to jam through in a short space of time orders which would normally cover a period of months, dry goods wholesalers, with only 45 to 50 per cent. of their Fall business placed, expect to embark on a minor buying splurge within the next two weeks.

With Independence day as a demarcation point beyond which they cannot delay if they expect to obtain deliveries in time, jobbers will have to cram into the weeks between now and the first of August orders amounting to anywhere from \$50,000,000 to \$100,000,000. In many cases they expect to encounter difficulties in obtaining deliveries and, in other instances, they feel that prices will probably move higher.

Jobbers admit that the remarkable manner in which prices have held up in the face of the slowest periods in their memory convinces them that very little reaction will set in now. The tremendous accumulation of gray cloth stocks in the last months, with doubt expressed that mills sold more than 5 per cent. of the odd 300,000,000 yards produced, failed to make any serious impression on the market. Last week second-hand goods were cleaned out rapidly and the widespread curtailment now under way is expected to strengthen the market immeasurably.

Running over the various items which they carry, jobbers indicated that they have been most backward in placing orders on various types of cotton goods, with one or two exceptions.

They have covered in a normal manner on outing flannels and blankets, both of which were opened at very low levels conducive to early buying. Wool blanket quotations have moved higher than their opening levels and the market is comparatively strong.

Other items on which a fair amount of early business has been placed include wool products, such as heavy-weight sweaters. Most of these orders came through, however, before the NRA decisions, principally because of impending price rises, but it was figured that at least 35 per cent. of the business remains to be placed.

Major lines on which practically none or very little business has been placed include children's dresses and women's house dresses. In children's dresses, manufacturers will have to turn out and sell in the next four or five weeks practically a three months' volume of goods in order to have them pass through jobbers into stores in time for school openings. Since these manufacturers will have to purchase their materials, such as percales, in a short space of time their orders will strengthen the cloth markets.

The same situation holds true in the house-dress industry, it was pointed out. Orders have been negligible and production and sales must be concentrated into an abnormally short period of time.

Fall wash goods, work clothing and sheets and pillowcases are other important items in which advance purchasing has been restricted, and which should experience a definite spurt in activity in the coming weeks.

Jobbers indicated that they were heartily encouraged by the recent improvement in retail sales and by the fact that farm purchasing power will start to be increased shortly. The total of farm income is running substantially ahead of last year. All in all, they concluded, the prospects are bright for a brisk trade during the Fall.

CAN NEGOTIATE NOW

In the heavier industries prices are being watched very closely for developments bearing upon the Fall trend. As prices go, so also will labor and business itself go. The position of labor is strengthened, at least temporarily, by the signing of the Wagner law last week and yet price competition on a severe scale would soon settle wage rates and hours.

Durable goods are holding steady, with, in fact, some tendency to firm. Where sellers have made concessions since the end of NIRA, these have been almost entirely in the way of terms, shipping conditions and other particulars to the exclusion of actual prices.

As a close observer of industrial buying put it, "Purchasing agents find conditions much more satisfactory because contracts are upon a basis of negotiation and not of the dictation which marked operations under the codes. Prices are not lower but buyers can talk over other conditions of the order."

It is recognized that no severe test of prices has yet been made. When large orders are ready to be placed this test will appear. And yet the present evidence is all on the side of firm quotations. Buyers are not pressing for lower quotations and producers in general are not offering them. They may be holding back until the opportunity for real business shows up, but indications do not point that way.

In some quarters the idea is entertained that once Congress has adjourned there may be an outbreak of competition which so far is missing. As this argument goes, the large industrial interests do not wish to bring further New Deal legislative proposals down upon their heads. The chances are, however, that, if there are business gains indicated for the Fall, the price structure will not be jeopardized.

CO-OPERATIVE ACTIVITY

Announcement that Edward A. Filene is now extending his department chain plan, which he has advocated for some years, to include the idea of a co-operative organization turns attention in the retail field to such enterprises. They have been making considerable strides and claim outstanding economies at a time when the problem of mounting expense is the major difficulty of the privately owned stores.

In a news release last week the Co-operative League had several interesting comparisons to make. It pointed out that the Harvard study on expenses and profits for thirty-nine grocery chains in 1932 indicated an average operating expense of 20.9 per cent., while the seventy local retail co-operative stores in the Great Lakes region

affiliated with the Central Co-operative Wholesale could boast of a charge of only 14.97 per cent.

As another example of progress, the League announced the purchase by the Swedish Co-operative Union of a department store in Stockholm. The consumers' co-operatives, it was explained, started as small retail stores, chiefly workmen, who became stock owners through their purchasers. Then the retail stores formed their wholesale organizations and later factories were acquired to make products on which prices were considered artificially high.

Purchase of a fashionable department store is the first venture of this kind by the Swedish co-operatives and apparently marks a venture into luxury goods. Whether they will be any more successful than the regular establishments in keeping down expenses on the handling of such merchandise remains to be seen.

BAD BLOWS FOR PRESIDENT

In celebration of the holiday Congress declared its freedom and voted down the "death sentence" for public utility holding companies which had been pressed and almost ordered by President Roosevelt. To add to the occasion numerous companies in the textile, food and tobacco industries have moved to obtain injunctions against payments of processing taxes.

Business observers do not fail to call attention to these striking developments nor to interpret them as marking a new turn in political and commercial relationships. The political was dominant for three years, but now there is clear evidence that business influence is moving back into its normal sphere.

In this, the dull period of the year, the verdict seems to be that seasonal slackening is less than usual. When the demise of NIRA and highly disturbing legislative proposals are considered in weighing this moderate easing, it is clear that potential recovery forces must be very strong.

In recent weeks the business index has been fluctuating one way and the other, but the half year wound up with a fair gain. This was accounted for principally by the sharp increase in the carloadings series, which offset a somewhat smaller loss in the electric power component.

For the second month the foreign trade figures disclosed an adverse balance. May exports at \$165,457,000 were only slightly above the April total, while imports were valued at \$170,559,000, or close to those of the previous month.

STORE BUYING STARTS

Merchandise buyers will be in their markets in large numbers this week. In addition to the usual style openings in the women's apparel lines, there will be a housewares exhibit. Dry goods jobbers will be forced to start upon their delayed purchasing programs.

Price steadiness continues to be a feature in most merchandise markets. Labor strength in the apparel lines explains why concessions are few and far between on such products. The striking fact is that the drought in demand

for dry goods and the depressed condition of the cotton-textile industry have brought forth so little price weakness.

The jobbers have almost 50 per cent. of their Fall buying to complete. They have held off for lower prices, but the markets have stayed steady, despite an almost negligible demand. With business to be concentrated in a much shorter period than usual, the outlook is for rising rather than declining prices.

In the between-season period through which merchandise and other lines have been passing it is not altogether safe to say what the price trend will be when large orders are offered. Manufacturers will not make real concessions on trivial business. Nevertheless, the merchandise field is so highly competitive that price weakness in a dull season generally furnishes evidence of the trend.

So far that evidence is lacking and, barring untoward developments, the prospect is for firm values.

DRY GOODS CONDITIONS

Hot weather and holiday requirements combined to push up retail sales in the week and for the first time this year large increases were reported from many sections of the country. In some areas the gains ran as high as 20 per cent. over a year ago, with sports wear and vacation goods particularly active.

Little variation was found in the estimates made on June trade. Results here are expected to show a volume about even with the same month last year, allowance being made for one less business day. Chain store reports will probably show up better than in May.

To follow up the more satisfactory demand that the stores now find there will be special efforts this month to keep sales running high. Promotions of low-price apparel will be a feature up to the period when home furnishing sales are launched later in the month, to be followed by fur and cloth coat campaigns.

The current spurt in trade is too short and too subject to special circumstances to serve as a basis for forecasting any real upturn. Nevertheless retail executives have been heartened by the gains and believe that August increases may prove more marked than they anticipated.

Wholesale merchandise markets were quiet through the holiday week. Style openings attracted buying interest, however, and the new designs were regarded as more "salable" than usual.

The pleasures of the senses pass quickly; those of the heart become sorrows; but those of the mind are with us even to the end of our journey.

Advertising probably has contributed more to the raising of the standard of living than all other social forces combined.

Industry, economy, honesty and kindness form a quartette of virtues that will never be improved upon.

Recollection is the only paradise from which we cannot be turned out.

OUT AROUND

Things Seen and Heard on a Week
End Trip

I had the pleasure of calling on my customers in three fine towns Saturday—Alto, Clarksville and Lake Odessa. I found no change in the mercantile or financial line-up of Alto since I was there a year ago.

I was delighted to see the Edwin Nash State Bank again doing business at the old stand at Clarksville under the aggressive management of A. H. Johnson, whose banking experience for eight years was under the watchful eye of Joseph Brewer. He was manager of the branch bank of the Grand Rapids National Bank on Burton Heights and subsequently the branch on Hall street. I have been on familiar terms with three members of the Nash family—Ernest and two Edwins—and was greatly pleased to see the bank in charge of so astute and energetic a man as Mr. Johnson.

On arriving at Lake Odessa I made my first call at the Lake Odessa Canning Co., as usual. Manager Reed was just leaving for an inspection of his enormous viner at Woodland and I accepted his invitation to be his guest on the trip. It was a sight to see the peas being shelled under such favorable conditions and the refuse piled up as methodically as a strawstack. The cannery has four viners—one at the main plant in Lake Odessa and three in the country—now all running on Alaska peas. The rush with which the crop has matured forces the viners and cannery to run day and night. For the first time in seventeen years both viners and cannery had to run Sunday in order to save the crop.

When I think of Mr. Reed as a faithful clerk in the Brown Seed Co. here and the circumstances under which he engaged in the canning business at Lake Odessa; when I compare the meager chances of success which then confronted him and the constantly expanding plant which meets the eye of the visitor as he nears Lake Odessa from the Western entrance, I cannot help admiring the faithful service he has given the industry and the managerial ability he has developed during the past twenty years. I think the good people of Lake Odessa are beginning to appreciate the ten strike they made when they secured a man of his type as an industrial leader.

I am told by those who are in a position to speak advisedly that the recent annual congress held in Detroit by the National Hardware Association was the best managed event of the kind ever held by that organization. I have been so fortunate as to have secured copies of all the papers presented on that occasion which I will play up in the Tradesman weekly until the supply is exhausted.

Called on Charles Renner at the Portage Point Hotel, Onkema, and found him busily engaged in writing letters to the members of the Rough

Riders contingent which took a prominent part in the Spanish American war in 1898 under Theodore Roosevelt. The letters are strong appeals for the support of Col. Frank Knox for the presidential nomination next year. Colonel Knox took a prominent part in this contest and also won distinction—and the title of Colonel—in the Kaiser's war. Mr. Renner has received many assurances from his military friends that they will co-operate with him in assisting to secure the nomination of their stalwart friend for the presidency.

I naturally feel an unusual interest in the candidacy of Mr. Knox, because of his relation to the Tradesman from the time he was a child. He once told me he was "brought up on the Tradesman." His father, who was a man of correct habits and fine attainments, came to Grand Rapids from Boston and engaged in the retail grocery business on the West Side. His attention was brought to the Tradesman by a friend and he called at the office and had his name enrolled as a subscriber. He continued as a member of the Tradesman family as long as he remained in trade. He was so methodical in his methods that I never had to call on him to renew his original order. He kept track of his subscription and saw to it that it did not lapse so long as he remained in trade. When he became salesman and book-keeper for the late Warren Weatherly, who was engaged in the plumbing supply business on Pearl street, he saw to it that the Weatherly subscription never lapsed. I cannot help feeling that much of Frank Knox's great success in business is due to the habit of exactness he must have inherited from his father, who was a man above the average in those qualities which make a person an exceptional one among his fellows.

Because of the admiration I always had for the father I have watched Mr. Knox's career with added interest. It will give me much pleasure and satisfaction to support him for the presidency in the event of his securing the nomination by the party he has always championed with great vigor and effectiveness.

Mr. Knox has acquitted himself well in every avenue of usefulness he has espoused. His ambitions have been somewhat varied, but he has never failed to function to the admiration of his friends and the dismay of those who have opposed him.

Mr. Knox has the happy faculty of concentrating his thoughts on any public matter to an intensified degree and can then express himself in a remarkably effective manner, either by his pen or word of mouth. Few, if any, of our chief executives have had a better training for the presidency than Mr. Knox has had.

In my meanderings last week I had the pleasure of calling on Col. Fred Buck, at Ludington, whom I knew

as a printer on the old Hudson Gazette about seventy years ago. He is now 88 years old and is the only veteran of the civil war in Mason county. Notwithstanding his great age, his mind is as clear and keen as ever and his memory of early days in Southern Michigan and elsewhere remarkable. For three years he has been the outstanding feature and headliner in Fourth of July parades at Ludington, where he is very popular with all classes of people. He married a young woman in Hudson who was my near neighbor as a child. They had two children. The daughter resides in Lansing and the son is undergoing treatment for tuberculosis at Ann Arbor. The latter is a man of brilliant mental attainments who would have made his mark as a diplomat if he had been in possession of good health. He still hopes to recover his health, in which case he will again become an honored member of the editorial profession. A local correspondent of the Detroit Free Press sends his paper the following account of Col. Buck's busy life:

Born in New York State June 21, 1847, Col. Buck was brought to Michigan when he was seven and settled at Adrian with his father, mother, five brothers and one sister. All of the family was musical and while he was in his early teens they toured Michigan and Ohio towns giving concerts. In 1863, at the height of the war, Col. Buck's twin brother, Charles, enlisted at Grand Rapids while the family was playing there. His eldest brother, Frank, already had re-enlisted after being wounded and the two of them served in the 18th Michigan Regiment.

Col. Buck tried to get into the same regiment, was placed in Co. I, 27th Michigan Infantry, instead, but was joined by his father and brother, John, and served out the war. He saw service in nineteen engagements and proudly beat the drums, with his father and three of his brothers in the victorious march down Pennsylvania Ave., in Washington after Gen. Lee's surrender.

His twin brother, Charles, died of typhoid fever in the war and was buried at Decatur, Ala.

After the war Fred decided to see the country and when he returned, weak from hardship, he fell ill of typhoid fever at his father's home in Detroit, and came near to the same fate that carried off his twin. After his family nursed him back to health he went to Hudson, where he worked as a printer's devil on the Hudson Gazette and earned his start in the printing trade which he followed until 1917.

For years he was a member of the staff of the former Adrian Times, now the Adrian Telegram, and worked as compositor, reporter and city editor. For two years he edited the Sault Ste. Marie News, then stayed on there as a surveyor. He also served as clerk of the Legislature in Lansing for a time.

In 1910 he moved to Ludington where his son, Joseph F. Buck was editor of the Ludington Daily News. Col. Buck was shop foreman at the News for a year and then moved to Scottville where he had charge of the former Scottville Enterprise until April 14, 1917, when he "threw down his stick" and retired. He continued to live in Scottville until 1931 when he and his son's family returned to Ludington.

Shortly after organization of the Grand Army of the Republic, Mr. Buck joined the post at Adrian, serving for a year as its chaplain, adjutant and commander. He received the honorary title of colonel when he was

patriotic instructor of the Michigan G. A. R.

In Scottville, Col. Buck became a member of S. D. Haight Post No. 157. When the post disbanded he was elected permanent commander, keeping the post colors and records until last spring when he turned them over to the Samuel Shunk Post, American Legion, at Scottville.

Col. Buck saw Lincoln several times, saw Andrew Johnson sworn in after his assassination, saw President Chester A. Arthur and the Confederacy's Vice-President, Alexander H. Stephens, but one incident that he recalls with fondest pride occurred in Adrian when William McKinley visited the town for a campaign speech.

"I was standing in the street when the President's buggy passed by," he recalls. "As usual I was wearing my Grand Army badge and when Mc Kinley saw it he saluted me."

A former chairman of the Mason County Republican Committee, Col. Buck has voted Republican since he cast his first ballot for Grant in 1868. He has met every Governor since Hazen S. Pingree, and in his home community has been active as a Blue Lodge Mason and Knight Templar.

A Michigan merchant writes me as follows:

About the next thing we will, probably, get will be chain stores. We do not want them. The business people of our town have spent years of labor and their money to build up this little city, of which they are justly proud, and we don't want these bloodsuckers to attach themselves to us. It would probably result in several good reliable independent merchants being forced out of business.

The question is, can you acquaint us with some plan whereby we can keep them out?

Our local Chamber of Commerce is very anxious to do something along this line. We have thought of a gentlemen's agreement or something of that nature. I believe there are towns in the state that have something of the kind which have been quite effective, have heard of them, but do not know what towns they are.

Can you suggest something to help us?

I think it would be comparatively easy for you to keep chain stores out of your town by getting up a signed agreement with every building owner of any size in town not to rent a store or building of any kind to a chain store. I would not accomplish this, if I were you, by an open gathering or public meeting, because that would put the chain store people next. The chain store people never erect a building, and if you will quietly get every building owner to a quiet meeting at some secluded place and show them that while the chain people are able to rent a vacant store, or a building that can be changed into a store, they will, by so doing, start the town on the way to decline, because the advent of a chain store would put three or four other merchants out of business. Get the signatures of the owners. Do not depend upon a gentleman's agreement. A man may say he did not understand, but when his signature is attached to a document of that kind, he is apt to think long and loud before violating it. Whatever you do, write me about it and tell me how you come along and do not let a word of what you are doing get out, because that will give the consumer an idea that you cannot

(Continued on page 23)

FINANCIAL

Pleasant Town on US-31 and US-131

Frankfort is on M-22 and is the terminal of the Ann Arbor Ry., which operates car ferries to Manistowic, Keweenaw and Marinette, including automobile and truck service. Four large boats are now operating. The picturesque setting and bracing climate makes the place most attractive to tourists. It is also the gateway to the Leelanau peninsula, noted for its scenic beauty, and nearby is Crystal Lake and its summer assembly, which draws National speakers to its programs. Merchants report trade a little better, though held back by cool weather. However, reports indicate more visiting tourists than for the past several years. In few towns will you find a more dependable list of merchants than here. All have excellent stocks that are well displayed. One leading firm here has several employees who have been with them for many years. The fine homes, schools, churches and business district, clearly indicate a high class citizenship.

Benzonia is on M-31. In pioneer days a denominational college was located here and maintained for many years until it had to close, owing to lack of support. One of the main buildings is now used to good advantage as a community hall. Among the merchants here are C. E. Maddock, B. B. Spelman, both having general stores, and Elizabeth Huntington has a stock of dry goods and ready-to-wear. Business is better than a year ago.

Beulah is on M-31, nestled at the foot of high bluffs on the shore of Crystal lake. Sportsmen journey here in season each year for a supply of smelt. Local food merchants here have been hit severely by the National chain store. It is reported that it took in \$2700 on a Saturday some months ago. This reduced the cash supply the following week so it was almost impossible to carry on business. This is but an example as to what greedy chain corporations do throughout the state. It is this imposition that caused the enactment of the chain store license law, recently approved by the state supreme court. What is needed now is to raise the license high enough to drive them out of the state.

Honor is improving its main street with more paving. Trade here is reported better than a year ago. Among the leading merchants here is W. B. Covey, pioneer druggist, also collector of antiques. Wm. P. Griffith has a large general stock, also D. A. Hobson. George Weaver supplies fresh and cured meats, also groceries.

Interlochen is preparing for a large attendance at its summer assembly and school of music. Students are drawn here from many states to study under instructors of national reputation. Thousands of tourists visit this famous assembly annually. Robert Buller is the only merchant here. He has a fine stock of foods, also is the local postmaster.

Grawn is on M-31 and the center of a good farming section. Reynolds &

Son are the leading merchants here, having a large general stock.

Kingsley was formerly an important lumbering town. Fine farms now take the place of the virgin forests, which included both pine and hardwood. The local landlord also conducts a fruit farm, having 1700 cherry trees. Early frosts have reduced the crop this year. Merchants here report trade a little better than last year. Fenton & Baler, E. T. Knight, Chas. Hoefin, Ray E. Nixon, Ed. Mox and John Steinebach all have good stocks of merchandise and render courteous and efficient service.

Fife Lake is on M-131 and is a Mecca for summer tourists. The supply of cottages has run short and several new ones are being built for either sale or rent. Among the leading merchants here are Otto Bosse & Bros., Leonard C. Fetting, W. B. Kimball and J. J. Neihardt. The latter has a large stock of fishing tackle, which is much in demand.

Manton is an attractive village on M-131. It has merged from a lumbering town to a good farm market center. Attracting the attention of visitors is a great two wheeled logging truck, such as was used in pioneer lumbering days. Here is located an excellent hotel, owned and now operated by E. L. Piper. Among the leading merchants are Chas. H. Bostisk, druggist, and Chas. A. Nelson, who has a large stock of general merchandise.

Cadillac was for many years the largest interior lumbering center in the Lower Peninsula. Cobbs & Mitchell and the Cummer, Diggins Co., were among the leading manufacturers of both pine and hardwood lumber. Here were located the largest hardwood flooring factories in the U. S. For many years a blast furnace was operated here, also chemical works, in which refuse from the mills and timber supply was utilized. Large fortunes were made here, and much of it invested in Northern timber supply, while large sums went to establish and acquire manufacturing industries. Practically all of the timber has been cut, but the local furniture factory and malleable iron works have been operating with a large force and this has brought trade up from a year ago. This city is a great stopping place for tourists on their way North. Many of them stay here to enjoy the beauty of the city and the fine lake of its name, also another fine body of water connected, known as Mitchell's lake. A paved driveway makes an easy and most attractive route around these lakes. The Northland Hotel provides accommodations for tourists, while the Royal Hotel caters largely to the commercial trade. Charles Ziegler, landlord, is a most amiable host. His attention to details makes him most popular with the traveling public. His place is filled to capacity most of the time. Times here would be pretty good were it not for the group of greedy National chain store corporations who are feasting on the cream of business and daily sending away the profits to the big financial centers. There are many merchants here, who have been in business

for years. They formerly had a large trade and with their profits helped to build up the city and establish its industries. Now they see their business greatly reduced as well as profits. This loss, together with the thousands of dollars sent away by the chain corporations, stops the growth of the city. What this city needs is an organization of business men and women, that is 100 per cent. loyal to the community. Such an organization could do much to improve local trade conditions. It is said the Chamber of Commerce accepts membership fees from the greedy chains, which have no interest here but to exploit the people. There can be no prosperity unless there is plenty of money in circulation to meet the needs of business. Chain corporations are constantly draining towns, cities and our state of money that is needed here. It is but a part of a great system which is continuing to concentrate the wealth, including money, into the control of the few. It owns or dominates the press and uses it to keep the people in ignorance, while it robs them and undermines the value of property of all kinds. If money was more plentiful property values would be restored and prosperity would return to stay. Our state legislature understands our plight, also the state supreme court, when they created and upheld the chain store license law. Both resented the invasion of these giant corporations, as they remove millions of dollars from the state each year, which formerly remained here. A movement is now under way to drive these greedy monsters from the state. Home merchants here are ready to help do this.


Tustin merchants report trade better. Crops are looking good and there will be plenty of feed for livestock. Potatoes are the main money crop and all look for better prices this year. M. J. Toland, Chas. A. Peterson, John J. Bazuin and G. A. Anderson carry large stocks and serve patrons to their satisfaction.

Le Roy is the market center of a large farming section, having in an early day been a lumbering town. The older inhabitants account with interest the many changes which have taken place. The general rise in prices has made money a little more plentiful for the farmers. G. Gundrum is one of the genial merchants here, having a fine

stock of groceries and drugs. James Sutherland sells meats and groceries and says trade is fair. William Danielson on RFD conducts a farm in connection with his general store.

Reed City is the capitol of Osceola county and is one of the finest little cities in this part of the state. Just now a homecoming of the alumni of the high school is being held and a large attendance is the result. Meetings like this are the bright spots along the highway of life and should increase in numbers. There is no friendships quite equal to those of the school days of long ago. Merchants here report trade is fair, but not equal to the days when home merchants served the people exclusively. All agree that times would be much better and more money circulating were it not for the greedy National chain stores. When you stop to consider that two of these great chain corporations, which have branch stores, have nearly 1,700 other like stores in this state, it gives one an idea of its vast powers and control of immense capital in this, as well as other states. It is evident to every student of business economics that the vast drain upon the resources of towns and cities cannot go on. These and other great corporations have wrought ruin and destruction by draining communities of cash. It undermines the value of property everywhere. Thoughtful citizens realize this and the need of further legislation to protect property and citizenship.

Big Rapids was the early home of Rev. Anna Howard Shaw, who, in the early days was a teacher in several county schools nearby. At Ashton, a few miles North of Reed City, on M-131, is erected a monument to this great and good woman, who died in 1919 at the age of seventy-two years. It was here she first served as pastor. This noble woman was highly endowed by nature and later in life became a National and international leader in a larger political freedom for women. She was received by many of the crowned heads and rulers of Europe,

 West Michigan's oldest and largest bank solicits your account on the basis of sound policies and many helpful services . . .

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spoke in the leading cities of the continent, also lectured all over the U.S. Merchants here report trade better, but margin of profit small. All admit times would be encouraging, if home merchants could receive the trade that naturally centers here. Big Rapids is a beautiful city and well known as the home of the Ferris Institute. It was here that thousands of young men and women received training and inspiration that made them leaders in their home communities. In Livingston, Montana, some years ago, there were seven merchants in the little city of 6,000 population, who were former students here. Woodbridge N. Ferris was a great educational leader. His rugged appeal for good citizenship raised the character of his students to a high level. More than ever, Michigan needs more of this leadership to drive the greedy chain corporations out of this state and restore prosperity to its citizens.

Morley is a good country town on M-131. Here is located a large consolidated school, which serves several nearby townships. The bank here is planning to open a branch at Coral. Merchants report trade better. Among them are Lee Hutson, John B. Knorr, the Michigan Mercantile Co. and the Star Market. Drilling for oil will soon begin East of here a few miles.

E. B. Stebbins.

Corporations Wound Up

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

United Automobile Insurance Agency Co., Grand Rapids
Dexter Bakery, Inc., Detroit
Jefferson Land Co., Detroit
Sal-Way Heat Treating Co., Detroit
Great Lakes Construction Co., Detroit
Nichols Products Corp., Detroit
Redford Homebuilders, Inc., Redford.
Woodward Doughnut Corp., Detroit.
Detroit Edge Tool Works, Detroit.
Division Holding Co., Grand Rapids.
Lubricating Equipment Co., Detroit.
Noble & Becker, Inc., Ferndale.
Furniture City Employment Service, Inc., Grand Rapids.
Wakefield Adjustment Co., Morenci.

Summer Wonderful

We never witness summer-time
Without the thrill of power
A blade of grass is quite sublime,
The smallest petalled flower;
A million myriad little things
Surpass the tempest's thunderings.

The all inclusive beauty seen
Within my little yard
Is like a pageant for a queen
Whose realm pays her regard
Where gallsoga-weed and plant
No less would be a celebrant.

I marvel at the tendrilled vine
That scales a brick high wall
The ampelopsis seems divine
And with no fear at all
It carries summer beauty where
My courage would not feebly dare.

The Larvae-moth sleep neath the grass
Awaiting wings for flight
But there the red-breast will not pass
For through some sense or sight
She claims as food our summer guest
To feed withal her hungry nest.

We never witness summer-time
Without the thrill of power.
A blade of grass becomes sublime
The smallest petalled flower
And millions too of little things
Surpass the tempest's thunderings.

Charles A. Heath

Open Letter To Governor Fitzgerald

Lakeview, July 8—At the time the State Supreme Court rendered its decision on the constitutionality of the chain store license law, the press quoted you as favoring the use of this license tax as a source of old age pension revenue. If you were quoted correctly and this is still your position, I wish to explain why the setting aside of this license income for this purpose is not advisable. Will come to this later.

The last decade has witnessed the major growth of chain store corporations, which have expanded to National scope so they have become a serious menace to the commercial and social life of villages, towns and cities. Naturally this affects the welfare of states and the Nation. The concentration of wealth has made possible giant corporations of almost unlimited capital, which have entered into the retail field of every necessity, with thousands of branch stores, competing with independent merchants, who are citizens and residents of the community. The results have been deplorable. These chain stores remove the profit on trade from the community, thus draining the supply of money from the community. It is the profit on trade that builds communities. The chain stores take it away. No one can point to anything chain corporations have built locally. It is a well known principle of economic law that every community needs the profit on its own trade in order to remain in a healthful business condition. Chain store corporations leave nothing but bare operating expenses.

As governor of this state, you are in a position to help restore trade and prosperity to its citizens by using your influence to help drive out the greedy chain corporations, which are our greatest menace to a return of better times. Should the chain store license fees be applied to help pay old age pensions, the chain corporations would pose as benefactors in advertising and extending their grip upon local trade. It would be better to place the license fees in the general fund, as Michigan business must be restored to its own citizens, therefore its future amount in license fees is uncertain. I am moved to write you, after having made a wide investigation, covering this state during the past three years as correspondent and solicitor for the Michigan Tradesman. I wish it were possible for you to travel with me a few days and witness the impoverishment that has been brought upon communities formerly prosperous. The great chain system is a big factor in the continuance of the depression, not only in this but in other states.

Repeated surveys show these invaders get an average of 50 per cent. of trade in towns and cities of this state, while the home merchants are trying to live on what is left. It is not the merchants alone who suffer. The drainage of trade and profits keeps property values low, depresses markets and labor, which prevents business recovery. Likewise this state feels the burden of this constant drain, because the greedy chain corporations take hundreds of millions of dollars out of the state that formerly remained here. This makes your duties and those of members of the legislature more strenuous as you strive to finance state institutions, public schools and government operation. You may not have received any complaints from the consumer, as to chain store corporation methods. All admit their stores are attractive and that low priced leaders make a strong appeal. Its good qualities are more than offset by its bad ones. The public are not students of economic business practices. They see only the attractive displays and tempting price bait, all of which is further embellished by a press, either owned or dominated by big business, which has an eye on advertising profits, and not space for economic facts the people should know. The present chain store license law was not passed by the legislature, on demand of the consumer, but it was because the members realized chain store corporations were impoverishing the state.

There should be no compromise in the way of a license, that will permit organized greed to continue its exploitation of this state. If its position is made secure and permanent, there is no hope ahead for the thousands of independent business men and women of Michigan. There must come more humanitarianism in business. The dollar cannot be placed above human rights and happiness. Your high position gives you a timely opportunity to achieve fame as an emancipator of those in distress. The present chain store license law should be revised, placing the license so high that no individual, firm or corporation can afford to operate over four or five places of retail business. This would help greatly to reduce the army of unemployed, open wider the doors of opportunity to young men and women coming out of high schools and college, who desire to enter commercial life. Further regulation of chain store corporations will no doubt come before the next session of the legislature, and in the meantime I am sure you will desire to make a further study of this vital problem.

E. B. Stebbins.

RETAIL GROCER

Retail Grocers and Meat Dealers Association of Michigan.

President—Rudolf Eckert, Flint.
Vice-President—O. A. Sabrowski, Lansing.

Secretary—Herman Hansen, Grand Rapids.

Treasurer—O. H. Balley, Sr., Lansing.
Directors—Holger Jorgenson, Muskegon; L. V. Eberhard, Grand Rapids; Paul Gezon, Grand Rapids; Leo Lillie, Coopersville; Martin Block, Charlevoix.

Moonlight and Sunrise on a Mountain-side

Our second hiking trip centered on the annual performance of a play in a natural amphitheatre under the brow of Tamalpais; an important event among out-of-door enthusiasts. The attendance, in favorable weather, is heavy and advanced plans indicated. So we reserved space by phone in West Point Inn, located about a mile from the theater, and we got an early start the day before.

The way led us steadily, though not strenuously upward for perhaps four miles, with one short cut between hairpin turns that gave us a touch of real climbing. The day was perfect, bright and clear, a delightful zephyr playing about us, sweet water springs at frequent intervals so our sandwiches went down easily.

But we were truly tired when we reached the Inn, which deserves a word or two. Over the phone the landlord said his beds were "good" and covering sufficient. He was also frank to say this was not a first-class hotel. It was a mountain shelter—that I must understand. Price, for dinner, bed and breakfast, \$2.50 each—certainly fair enough if beds were sleepable and eats good.

Well, when one arrives, tucked, 1500 feet up a trail, any bench seems soft, any haven grateful. The Swiss landlord and wife, the husky pleasant-faced girl and a CCC worker, evidently German, were a good natured, hearty crowd who made us generously welcome. The Inn is on a promontory, view sweeping the Bay to the Eastward, around the Southern horizon to include Oakland, Berkeley and San Francisco, and the Pacific Southerly and the West, was breath taking; and the public rooms were large, airy, light, cheerful and orderly.

But when we saw our "room" we knew we had before us a dose of real roughing-it. About the size of a clothes closet, bedstead filling full length of the "wide" portion, partitions thin matched ceiling, as sound-proof as a tent, no space to "swing a cat," the bed what a resilient, youthful body might regard as affording possibility, hardly probability, of rest—well, to say it was "a mountain shelter" approached accuracy.

A trifle more detailed inspection of the Inn revealed floors loose, siding hardly rain-proof, the adjoining "cottages" dilapidated, walks hardly safe. The kitchen was the redeeming feature, being cleanly and preparations looking inviting. Well, we were in for it, must make the best of things, and, as indicated, our hosts and their helpers made us feel at home to the limit of their conveniences.

Later the background situation was revealed. The whole region is water company property, Inn included. This innkeeper, a tenant of long standing, can get no lease, hence can not risk investment and the company "will not spend a cent," even on repairs. This because when the Golden Gate bridge is finished—in 1937—it plans to construct an up-to-date resort with "everything" in it. Meantime, the thirty-year-old swayback springs must serve.

Thus we get a picture of a "doggy" place, planned for "liberal spenders" such as so usually set the pace in American resorts, with charges of, say, \$12 per day and up. And that is all right and proper, provided the rest of us be not forgotten mid the glamour. Let us hope that there will likewise be provided moderately simple eats and dining room, with plain rooms and—what one so often finds utterly wanting in our country—comfortable beds with sufficient warm covering—no "style," just plain hominess.

Our American "standards" in such connection are sadly out of focus: strong on "color-harmony" and outward fuss and feathers, woefully weak on ordinary comforts. The one element that attains full altitude is what all this costs; and I have in mind places wherein such conditions have no least excuse for being—tawdry and meretricious.

One thinks back to the poorest country in Europe—Italy—to the little village of Amalfi, clinging to the hillside lest it fall into the Mediterranean, to the tiny inn where one must take care to get to the right door so he go not into the kitchen, where one is shown to the cleanest—barely furnished—room, with great windows giving onto the waters, with twin beds that invite to dreamless slumber, and keep their promise. For it is true that Italian beds are the best in Europe.

Signor Amendola, our memory of you is sweet, in your meticulous, if threadbare, "evening dress suit" donned for service; your modest little wife who cooks dishes for the gods, and your service unstinted in its generous measure.

Well, we are in for it, so let's be good sports. Dinner is served. It is good, servings liberal, no one need go unfilled. Before this last meal comes an influx of the young folks who have parts into-morrow's play: utterly lovely bits of youthful enthusiasm who gather around the roaring fire kindled in the big stone fireplace after night-fall.

These young men and maidens rehearse, discuss, swap views and opinions, eager to make the best of what to-morrow will bring. Some are silent as their eyes follow the more voluble members, noting word and gesture. A few girls smoke cigarets and some of the boys do not; but about this gathering there is an atmosphere far removed from the jazz era, the cocktail party, the Age of Speed. It is pure joy to witness this wholesome youthfulness and its vouching that refined impulses and inspirations, the urge toward simple beauty of performance and expression are not departed from our national life.

We are tempted to linger, even as wall flowers, in these charming surroundings, but old joints are weary. Then in our cramped quarters a pleasant surprise awaits us; for with night-fall comes brilliant moonlight, bathing the landscape in velvet. Out of it the city lights trace the streets and the harbor signals gleam as fireflies. The vast silences are broken only by the chat and merry laughter of the youngsters below.

Our bed coverings being nothing to write home about, we retain part of our clothing, dubious about warmth in the fresh mountain air or rest on the thin mattress and lumpy springs, and ancient limbs may cramp after a long hike. But blessed be real weariness of the flesh! Our sleep is that of the tired child and ere we are aware we awake to another brilliant day, refreshed and eager for what we have come to witness.

I do not want to leave this subject of beds without a tribute to what we experienced last summer in Hilson & Howard's camp in Lane's Flat. There every bed has the best of new inner spring mattresses and blankets into which some portion of our surplus wool has been woven so that there is warmth without crushing weight; and this, too, in our tents as well as in the cottages. There we had a primitive outdoor stove, table and water faucet—which we wanted; but we had restful sleep, which we also wanted. Why not everywhere?

But now, before we go to the theater, let our eyes sweep the horizon in the glory of the rising sun, noting

how it dispels the morning mists over the Bay, picking out Red Rock, Mount Diablo and other familiar features. These are some of the rewards for which the hiker climbs.

Paul Findlay.

Canned Foods Market Stronger

With production figures being revised downward as the result of serious damage by infestation in various food packing districts, the canned goods market has turned much stronger, although buying continued along narrow lines. The most serious losses have been in the Middle West, Northwest and New York state, according to reports, with the output of peas cut down considerably. Instead of forcing the market, canners, who are obtaining better credit facilities this year, are now holding their new packs until wanted for consumption. With indications that canned fruit prices are about stabilized for the season, as packers are holding down production, distributors are beginning to show more interest in their requirements.

The Rain

What a mystery
The rain! The rain!
Falling wistfully
Again, again
Drop on drop; drop on drop
Will it! Can it! Ever stop.
Coming from the sky
Again, again,
With a lullaby
The rain, the rain
Off doth sing, softly sing
Till am I a-slumbering.
What a majesty
Is thunder-rain
Wrapped in panoply
Of cloud to reign
Over sea, land and sky
Mighty in its sovereignty.
Charles A. Heath

Get into the Baby Food Business in a big way

A display builds regular repeat sales for thousands of grocers

9 Kinds

Strained Vegetable Soup
Strained Green Beans
Strained Tomatoes
Strained Spinach
Strained Carrots
Strained Cereal
Strained Prunes
Strained Beets
Strained Peas

Strained foods for babies and invalids have become a very worthwhile line for grocers, since Heinz introduced Heinz Strained Foods. Ask any grocer who has used a Heinz display rack!

In magazines going to nearly 20 million readers Heinz tells mothers the facts about high vitamin retention. In all important medical magazines Heinz tells physicians. Let folks know you carry them, and get into the Baby

Food business in a big way. Try a display for one week — and see for yourself.

H. J. HEINZ COMPANY
Heinz Strained Foods
A GROUP OF THE 57 VARIETIES

MEAT DEALER

Using the Meat Dealer as a Football

Rising meat prices, plus spring diet, playing havoc with meat consumption during the past months. The meat boycott or so-called high-cost-of-living strikes which took place in California and New York during the last few weeks threatened to invade Chicago under the auspices of several women's clubs and in the foreign sections under a little "red" tint.

Retailers know the resentment and alarm housewives feel over soaring food prices and particularly over the high prices of meats. This is but natural, for whenever meat prices go up, the butcher is the goat.

"Men, like autos, are judged to a great extent by their hill climbing ability."

Independents have done little in the way of organized effort to help these conditions or even to justify the high price of meat. Chains, on the other hand, have used extensive space to combat the trend while some break in price is anticipated. Meat consumption is certain to suffer as the hot weather sees an increasing amount of aggressive advertising of meat substitute.

Somewhat to my surprise the large packers are coming to the rescue of the retailers (or themselves) in this controversy to set right the minds of the public in regard to the high cost of meat through the newsreels and various items in leading women's magazines all over the country, calling their attention to the conditions that have caused the high cost of meat. There was a decrease of 27 per cent. of Federal inspected meat this year. Hog products during the same period were 38 per cent less. The shortage was caused by the drought and the destruction of hogs in the Federal corn and hog reduction program. With corn at a dollar a bushel, the farmer must receive a higher price for his finished product, plus processing tax and AAA ballyhoo.

Releases of this kind, showing the true cause of the present high cost of meat products, no doubt will do a great deal of good towards righting the minds of the public that the corner butcher, is not "profiteering."

The retailer who runs a straight meat market in the Chicago area, especially those in the foreign neighborhoods where approximately one out of every three families are on relief, has another problem to combat, which is reducing his volume tremendously. The reason for this loss is the ruling of the Illinois Emergency Relief limiting a family on relief to 15 per cent of its food dole to be used for meat. We men of the meat trade who cater to the people living in these areas know their mode of living and diet. They have always been known as hearty meat eaters. Of the food dollar spent formerly, about 50 per cent. was spent for fresh meats, and the remaining 50 per cent. for milk, vegetables and dry groceries. You can readily see what inroads this condition has made in the volume of business lost to the meat dealers oper-

ating in these areas. It was my pleasure about three years ago to appear before the Emergency Relief Commission with several other officers of the three locals. At that time I pleaded with the relief officials to increase the percentage of meat allowed the recipients of relief. I furthermore pointed out the eating habits of the foreign people, meat being the main item of their diet and that if they were deprived of their usual amount of fresh meat and were fed only out of the can, I feared that within two or three years it would break down their physical structure and subject these people more readily to contagious disease and anemia. But this was met by opposition and overruled by several dietitians employed by the Emergency Relief at that time. My prediction has come true, for the health department has more contagious disease cases at present than ever before.

"Just about the time a man has the world at his feet he wakes up."

Another thorn in the side of the straight retail meat dealer is the Sunday opening. The violation has crept into practically every neighborhood, as a canvass of the last four or five Sundays has shown, and has become very serious in certain sections. Practically all of the violators operate combination stores, some of them belonging to cooperative organizations. At this writing a movement is under way for a determined drive on the violators by the combined effort of the three locals, the union and the health department. It is my hope to drive the chisellers in line for they have cut heavily into the Saturday receipts of many of our fellow meat men.

Packers retailing (this is denied by them), but walk into practically any of the packers' branch houses and you will see tavern owners and old-time saloon keepers, plus housewives, buying from three pigs to a lamb stew. If they don't call this retailing, then what is it? Another problem for your association officers.

Fellow retailers, keep, keep a stiff upper lip! You members of the various branches must take action. You must take an interest in your Association affairs. Two or three nights a month is not too much to ask a man to safeguard himself from many unpleasant things which creep up in his business such as the foregoing mentioned.

It is the good fortune of the Association to have a majority of real sincere men in it, who see the sign of decay and immediately step into the breach and get things moving in the right direction.

The world is full of knockers and the average man is looking for some other fellow to be his anvil.

Edwin F. Keil,
Director Chicago Central Retail Meat Dealers Assn.

He who believes in nothing is less remote from the truth than he who believes in what is wrong.—Thomas Jefferson.

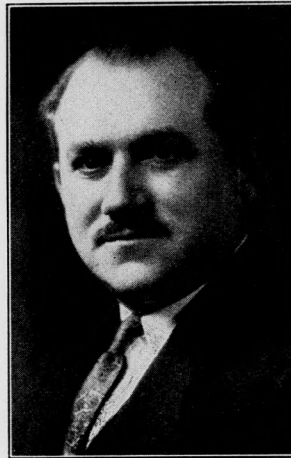
Unselfishness is letting other peoples' lives alone.

Report of Trades Relations Committee at Indianapolis

The Trades Relation Committee's report need not be very lengthy, because the various officers' reports have covered the work of the Committee quite completely.

Activities since the last convention have more or less centered themselves around the "Code of Fair Competition" until just recently, when the Supreme Court ruled certain sections of NIRA unconstitutional, among which were that section providing for code making and enforcement.

During the past year, the National Association of Retail Grocers has had occasion to work in co-operation with all the representative bodies of related industries, such as the live stock and meat industry, the dairy industry, the sugar industry, all related food and grocery trade bodies, associations, Governmental departments, the Cham-



Rudolph Eckert

ber of Commerce of the United States and all those agencies which are recognized representatives in industry affairs. It is a pleasure to report that the National Association of Retail Grocers is accorded a generous place in the councils of National trade and industry organizations.

Trade relations with other bodies, even though they may in a certain measure be competitive, must be maintained if general progress toward fair trade dealing and cleaner competitive practices are to result. General trade condemnation of unfair practices, whether outlawed legally or voluntarily, cannot be secured without a common understanding and agreement.

For that reason your Committee does earnestly recommend the continuance of a policy which will invite the active interest of all group merchandising bodies to further the growth and the work of the National Association of Retail Grocers. We urge individual retail grocers to become members of their local and state trade associations, regardless of their buying or merchandising group affiliation, which should not nor need enter into the trade association membership in any way whatsoever.

It is gratifying to know that so many voluntary groups, so many retail-owned headquarters, and so many cooperative groups are all urging their members to become actively identified with their local, state and National trade association. This is commendable, indeed and should be the policy of all headquarters of similar organizations.

We urge that local and state bodies affiliated with the National Association of Retail Grocers courageously assume industry responsibility for and in behalf of the independent retail grocers of their respective cities and states, develop practical services along the lines suggested by the National Association, and establish harmonious and cooperative relationship with all factors in the interests of all concerned.

We further urge the complete cooperation of all local and state associations with the National Association, and in any and all matters which you think are of interest, or of a National scope, we urge that you immediately contact the National office and secure the support and guidance of the Association's executive officers.

Rudolph Eckert, Chairman.

Lengthen the Life of Your Meat Block

John F. Gravenhorst, an authority on meat blocks, tells us that the average retailer can lengthen the life of a meat block five to ten years through observing the following rules in its care:

1. Don't use a razor-edge cleaver. It will chip or splinter the wood and produce soft spots. Your cleaver should have a dull sharpened edge for best results.

2. Don't wash the cutting head of the block. Use a good steel scraper several times a day, as necessary, to keep the cutting surface clean and sanitary.

3. Don't wash your butcher's tools on your block.

4. Don't let fresh, wet meats lie on the block longer than necessary. Brine, water and blood contain much moisture which soaks into the wood, causing the block to expand, the wood to soften, and affects the strength of the glued joints.

5. Maintain the same bevel on the edges of your block as it had when you bought it. This prevents splitting or chipping of outside boards.

6. At the conclusion of the day's work, proper scraping of the block will remove 75 per cent. of the moisture and allow the block to dry out over night. This assures an odorless, clean cutting surface next day and prevents the unnecessary quick deterioration of the block.

7. Turn your block at least once a week.

A customer's eyes usually follow the dealer as he walks to the block to cut her piece of meat. She notices whether the block's surface is clean or dirty. It doesn't cost anything but a little effort to have a sanitary looking block—but it costs a dealer plenty in lost trade to have a dirty one.

Democracy means not "I am equal to you" but "you are equal to me."

Chisellers are bedevilers.

HARDWARE

Michigan Retail Hardware Association.
 President—A. D. Vandervoort.
 Vice-President—W. C. Judson, Big Rapids.
 Secretary—Harold W. Bervig, Lansing.
 Treasurer—William Moore, Detroit.

Suggestions for the Hardware Dealer in July

"Push the hot weather lines," is an excellent slogan for the hardware dealer in early July. It is a sound business rule that timely goods should be pushed while the season is still young. The longer the summer goods stay unsold after the hot weather arrives, the more difficult will it be to get rid of them.

The first hot spell is the best time to sell a refrigerator. These, and other hot weather lines, can be pushed to advantage for a while after the warm weather comes. But with summer half through, the salesman, nine times out of ten, is confronted with the argument:

"It's so late in the season, we really wouldn't get much use of it this year. I think we'd better wait till next year."

And the only answer to that argument is a price concession.

Of course there are items where this rule does not apply so positively. Thus, window screens and screen door are usually most readily saleable when the season is well advanced and the flies are numbered by millions. And equipment for motor tourists and campers ought to be readily saleable whenever a camping or tourist party is outfitting for a holiday.

July is a good time for the hardware dealer to bid strongly for the "outer's" trade. Campers, summer tourists, motorists, all require equipment of various kinds.

Now, this line of business is most successfully handled where the selling campaign has been carefully planned, and the plan diligently worked. Thus, one dealer laid his plans for the large trade—the orders for tents, portable summer cottages, trailers, etc.—in mid-winter and then and there commenced an advertising campaign with a carefully selected prospect list. He got his prospects inoculated with the outdoor idea early: with the result that by the time warm weather came, most of them were thinking of a holiday under new conditions, and several of them had bought equipment.

The lesser camping-out accessories can of course be sold right through till August; and now is the time to bid for this business. There are two phases to selling these lines. First, the general selling effort, through the medium of newspaper and window display advertising. Second, the appeal to the individual prospect through circular letters and personal canvassing. And, to cater intelligently to this trade, the dealer must know what is actually required, and be able to advise the inexperienced camper or tourist.

Appealing and unique displays can be devised. Thus, you can set up a miniature tent, a camp fire with tripod and kettle, a canoe pulled up on a stretch of sand. Put in a dummy figure if you can obtain one. It's the little realistic touches which help to arrest

the attention of the man in the street. Similar colorful methods can be used to push the sale of hammocks, garden seats, veranda swings and similar lines. To see a thing is to want it; not to see it is to do without it. And the customer who does not see the article early in the summer is apt to postpone buying till another year.

Put the lawn seats, porch swings and other articles where your customers can't help but see them.

In July the merchant should give attention to some items apart from actual selling. It is not the easiest thing in the world to take on more work when the weather is hot; but these items merit attention.

First, a little time should be devoted to planning your fall trade. Your stove campaign calls for careful preparation. Revise your prospect lists and get a fairly definite idea how you mean to go after the business.

Then, too, midsummer is a good time to go after collections. The shrewd dealer has been watching his credit customers closely. All long-standing accounts should be given especial attention. Some can't pay. Others can't pay all they owe, but can pay something. Still others can pay, and should pay. The individual accounts should be carefully scrutinized, the appropriate measures taken in each case, with a view to getting your accounts in the best possible shape before fall trade commences.

Probably better results can be secured in the long run by watching your new credits closely. This is no time to grant unlimited credit or to allow new slow pay accounts to accumulate.

In the next two months, bargain sales will be effective in keeping business moving. There are numerous broken lines, and lines that aren't moving properly, which it would be wise to clean out completely. The money tied up in these lines would be much more useful to you in the form of ready cash. A big midsummer sale is a good way to convert this slow moving stock.

If you put on a clearance sale, a bargain week or any like event, make it worth while. Feature some real bargains, and let customers know that something is really happening in your store.

Such a sale is, however a matter for later in the season: though it should not be left too late. Don't wait till the cold weather is just around the corner to clear out your hot weather lines. Customers like to get a few weeks' use out of a lawn seat or a refrigerator even if they get it a few cents or a few dollars below regular price.

Just now you can reduce the quantity of left overs by pushing the timely goods hard. Display these lines prominently, feature them, and put your best selling effort behind them. Pushfulness early in the season will enable you to turn over the bulk of your seasonable goods at a right price and a fair profit.

And keep up your business courage. The normal hot weather tendency is to exclaim "Oh, what's the use?" and to let things slide. That is a mistake. If you need a holiday and want a holiday, then take a holiday. For a few weeks

get away from the business entirely. But while in the store, carry on the best way you know how.

Push your immediate selling effort—plan intelligently and aggressively for the fall trade—and as you go along, watch the markets, study your customers, and be ready to adapt yourself from time to time to changing conditions. Victor Lauriston.

Proceedings of the Grand Rapids Bankruptcy Court

June 25. On this day the schedules, reference, and adjudication in the matter of O. Glenn Davidson, bankrupt No. 6300, were received. The bankrupt is a veterinary surgeon of Kalamazoo. The schedules show total assets of \$8,660 (of which \$8,550 is claimed exempt), and total liabilities of \$11,534.09, listing the following creditors:

Charles H. Schutz, Receiver, Kalamazoo	\$1,765.00
Fidelity Building & Loan Ass'n., Kalamazoo	8,000.00
Sherriff Goslin Co., Battle Creek	475.57
Bank of Kalamazoo	1,810.00
Bessie Bushouse, Kalamazoo	305.60
Rankin Insurance Agency, Kalamazoo	12.00
First National Bank, Kalamazoo	1,145.00
Home Savings Bank, Kalamazoo	115.00
Kromdyke & Son, Kalamazoo	36.00
Mr. and Mrs. J. V. Halteman, Lancaster, O.	2,500.00
Mr. Wm. J. Smith, Galesburg	100.00
John Agar, G. R.	550.00
Wm. Hastings, Kalamazoo	100.00
Frank Bartlett, Kalamazoo	50.00
John Goldsmith, Kalamazoo	40.00
Detroit Veterinary Instrument Co., Detroit	10.50
Borgess Hospital, Kalamazoo	14.00
Fred White, Kalamazoo	150.00
Hoyt Woodruff, Kalamazoo	17.00
L. V. White Co., Kalamazoo	4.09

June 26. On this day the schedules, reference, and adjudication in the matter of William R. Hattersley, bankrupt No. 6301, were received. The bankrupt is a salesman of Grand Rapids. The schedules show total assets of \$128 and total liabilities of \$9,053.30, listing the following creditors:

Metropolitan Life Ins. Co., G. R.	\$5,250.00
Herbert D. Evans, Royal Oak	656.45
John Zipp, G. R.	584.65
C. B. Towner Lbr. Co., Byron Center	1,200.00
E. G. R. Savings Bank, G. R.	775.00
Malewitz Bros., G. R.	60.00
Rose Patch & Label Co., G. R.	260.20
Masonic Country Club, G. R.	55.00
Peter Fassink, G. R.	212.00

June 26. On this day the schedules, reference, and adjudication in the matter of Ernest L. Wellman, bankrupt No. 6302, were received. The bankrupt is an oil dealer of Grand Rapids. The schedules show total assets of \$27,289 (of which \$12,100 is claimed exempt), and total liabilities of \$41,027.20, listing the following creditors:

State of Michigan	\$ 4.33
Carl Adams, trustee, Alma	4.00
C. H. Bell & C. F. Schoal, Logan, O.	567.97
C. M. Bowers, Muskegon	100.12
Charles Brennan, Wheeler	26.49
Burroughs Adding Machine Co., G. R.	6.13
Charles H. Caswell, Muskegon	146.66
Stanley Danloff, Muskegon	7.06
Grace G. Dixon, Muskegon	100.00
Drake Petroleum Co., Chicago	180.58
Marie Eugman, Muskegon	1.97
Ada Fothergill, Adm., Muskegon	254.93
Alfredia B. Gates, Muskegon	20.68
General American Tank Car Corp., Chicago	3,899.26
Gordon Oil Co., Mt. Pleasant	2,066.47
Grand Rapids Trust Co., G. R.	2,517.50
H. R. Geer Oil Co., G. R.	50.00
Great Eastern Oil Co., Detroit	174.82
Roy D. Hafer, Mt. Pleasant	130.50
Roy D. Hafer, Mt. Pleasant	130.50
Joseph M. Hummel, G. R.	230.65
Jarecke Mfg. Co., Mt. Pleasant	5,413.34
Joliet Morris Development Co., Muskegon	100.64
Indenture of Trust of Bertha L. Jones, Toledo, O.	3,497.88
Kessler Office Supply Co., G. R.	1.65
Kilgore Refining Co., Kilgore, Tex.	724.79
Keystone Oil & Mfg. Co., Chicago	35.34
John Kamstra, G. R.	35.64
Virgil R. D. Kirkham, Saginaw	10.59
Lake Shore Petroleum Co., Muskegon	174.40
R. C. Lentz, Muskegon	100.12
Leonard Petroleum Co., Washington, Pa.	7,772.40
J. Fred Lyon, G. R.	25.91
J. W. McIntosh, Mt. Pleasant	580.00
Eva Malone, G. R.	200.55
J. A. Mason, Mt. Pleasant	104.10
Frank L. Mare, Muskegon	28.72
Charlotte G. Marsh, Muskegon	518.11
C. W. Marsh, Muskegon	636.47
Joseph Metcalf, Milwaukee	120.71
Muskegon Oil Corp., Muskegon	99.10
Mich. Bell Tele. Co., G. R.	560.97
Mills-Woodrick Printing Co., G. R.	20.14
Nick Overkamp & Wm. Muskegon	64.18
Overton Refining Co., Overton, Tex.	244.91

Amanda V. Perkins, G. R.	14.25
Jessie W. Perkins, G. R.	14.25
R. B. Perkins, G. R.	12.94
Coveoil Oil Co., Mt. Pleasant	2,426.90
State Tax Department, Lansing	4.33
Wm. C. & Rose Share, Gary, Ind.	47.68
Simplex Oil Co., G. R.	269.71
M. C. Skinner, Mt. Pleasant	547.62
E. C. Smith, Muskegon	28.48
Thompson Bros., Mt. Pleasant	805.40
Triangle Petroleum Co., G. R.	250.86
United Refining Co., Warren, Pa.	329.11
Western Union Telegraph Co., G. R.	68.35
N. J. Yonker, Muskegon	284.77
Max Ziegler, Muncie, Ind.	596.58
Novo Engine Co., Lansing	32.44
Warner, Norcross & Judd, G. R.	347.37
Mt. Pleasant Cementing & Mudding Co., Mt. Pleasant	105.0
Alva Cochran, Mt. Pleasant	32.00
State Accident Fund, Lansing	35.00
J. A. Cree, Mt. Pleasant	803.94
Abe Snyder, Lancaster, O.	1,019.97
Chris & Mary Rachow, Rochester, Michigan	1,125.00

June 27. On this day the schedules, reference, and adjudication in the matter of Fred E. Howell, bankrupt No. 6309, were received. The bankrupt is a salesman of Grand Rapids. The schedules show total assets of \$8,503 (of which \$985 is claimed exempt), and total liabilities of \$8,044.50, listing the following creditors:

City Treasurer, G. R.	5.00
Home Owners' Loan Corp., G. R.	2,485.00
Home State Bank, G. R.	5,400.00
Citizens Industrial Bank, G. R.	51.00
Grand Rapids Ice & Coal Co., G. R.	17.00
Vanden Burg Bros., G. R.	17.00
Henry L. Schmidt, G. R.	50.00
Houseman & Jones, G. R.	2.50
Siegels, G. R.	3.00
Dr. J. C. Mauris, G. R.	13.00

June 29. On this day the schedules, and reference in the matter of Ernest W. Ruehs and Madge C. Ruehs, debtors, No. 6310, were received. The bankrupts are farmers of Caledonia. The schedules show total assets of \$17,993.50, and total liabilities of \$29,824.36, listing the following creditors:

Wm. J. Cisler and Clara N. Cisler, Caledonia	\$15,797.35
Charles Tape, Caledonia	5,500.00
State Bank of Caledonia	4,173.38
Nelson B. Good Co., Caledonia	315.00
Mrs. Emma J. Martz, Caledonia	990.00
Fred Ruehs, Caledonia	595.00
Paul Ruehs, Caledonia	2,258.00
Nelson B. Good & Co., Caledonia	15.00
Caledonia Farmers Elevator Co.	50.00
Norris, McPherson, Harrington & Waer, G. R.	130.63

Win Chinaware Concession

Elimination of the quantity clause in the sale of chinaware is announced by manufacturers who have been considering for two weeks the demands of buyers that quantity regulations and price increases recently imposed be dropped. According to word sent to retailers, the price advances announced late in April will stand, and all sales will be made on a net basis. Although buyers are pleased at the elimination of the rule requiring the purchase of at least 1,000 dozen pieces at one time in order to earn the lowest price, they are dissatisfied with the retention of the 7 1/2 to 18 per cent. price increase schedule.

Dissenters

Sometimes it is hard to know
 Why all people differ so
 Not in stature do I mean
 But in people we have seen
 In the things we hear them say
 Of one's conduct day to day.

When a man was very fair
 Really gave a double share
 And beside had carried through
 Benefactions which they knew
 I have heard them criticize
 His behaviour to the skies.

Water always runs down hill
 Always did and always will
 This is absolutely so
 There's no doubt about the flow
 But how human judgments move
 Is a riddle none can solve.

Hitler, Stalin, Mussolini
 Japs now breaking up old China
 Go to prove man disagrees
 Even in humanities;
 Is the thing called "common good"
 Commonly misunderstood.

In our land where liberty
 Rounds its second century
 With achievement which defies
 All Utopian heresies
 Men arise who boldly rate—
 "Constitution out of date."

Charles A. Heath.

DRY GOODS

Michigan Retail Dry Goods Association
President—D. Millethaler, Millethaler
Co., Harbor Beach.

First Vice-President—C. R. Sperry, J.
B. Sperry Co., Port Huron.
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tiac.
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Sid Medalle, N. Medalle & Co., Man-
celona.
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Howell.
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Wyandotte.

Spending Millions to Improve Dry Goods Stores

More than 25,000 department, dry goods and specialty stores in this country, or a majority of the total, will spend approximately \$144,000,000 for modernization purposes this year, the National Retail Dry Goods Association estimates. The estimate is based on a survey, just completed by the store management group of the association, of nearly 400 stores throughout the country whose annual sales volume ranges from less than \$50,000 to more than \$15,000,000.

While the modernization trend became evident last year, the stores reporting in the study anticipated for 1935 an average expenditure per store of \$37,959, an increase of approximately 48 per cent. over the average expenditure in 1934 of \$25,484.

Durable goods industries will benefit substantially through the purchase of new equipment and supplies in the estimated \$144,000,000 expenditure, inasmuch as the purchases range from air-conditioning machinery to escalators and from store fronts and modern lighting fixtures to the newest types of floor coverings.

Channing E. Sweitzer, managing director of the association, declared that, while it is impossible to estimate what percentage of the planned expenditures will constitute direct labor costs and, therefore, wages, and what proportion will comprise equipment and supplies, "in either case the expenditures represent a helpful impetus to both industrial sales and payroll earnings."

"The impetus given to business activity by these modernization activities," he said, "is particularly important because a great many of these purchases apply to and affect favorably the heavy goods industries."

The survey disclosed that of the 400 reporting stores, 76.3 per cent. advised they were engaging in or planning modernization activities this year. With the exception of stores in two volume classifications under \$200,000, from 75 to 85 per cent. of the stores reported plans for modernization. Approximately 53 per cent. of the stores in the volume groups under \$200,000 planned modernization programs this year, as did 69.4 per cent. of the stores in the group with annual sales volume ranging from \$75,000 to \$200,000.

"In some respects the two lowest volume groups show a higher percentage of planned activities than might have been expected," the association

report said, "since with most of these smaller sales volume stores the question of financing any extensive program at the present time is a real problem."

The report stressed the fact that the average 1935 expenditure for stores in the survey with less than \$75,000 annual sales volume is \$2,384. "This figure," it pointed out, "may be compared with the figure of \$2,000, which is the maximum amount of financing opportunity offered to retail merchants under the Federal housing program. It is further proof that even the smaller volume store could not obtain from the housing program sufficient money completely to finance the average modernization program.

"Attention is called to this situation because recently the maximum allowance under the government program was increased to \$50,000, in order that business may take fuller advantage of its desire to inaugurate modernization and remodeling projects, although the maximum interest rate under this method of financing is somewhat costly."

The \$2,000,000 to \$5,000,000 sales volume group showed the highest percentage of stores planning changes and improvements to their plants, with 87.5 per cent. reporting such expenditures.

The average expenditures of stores whose sales volume is \$2,000,000 or more annually represent a very substantial increase over the average expenditure of stores doing between \$200,000 and \$2,000,000, the report disclosed. This difference was accounted for by the installation of air-conditioning and transportation facilities in the larger stores. Only one volume group, the \$5,000,000 to \$10,000,000 classification, showed a decrease in average expenditure as compared with 1934.

More than 25 per cent. of the 280 stores modernizing this year reported their activities as part of a long-range program which will extend over a period of years.

In concluding, the report indicated that the greatest amount of modernization this year will be concentrated on store decoration. Next will be purchase and remodeling of display and selling fixtures, followed by installation of floor coverings or flooring, purchase of new delivery equipment and changes in lighting fixtures. Forty-one stores out of 304 will install air-conditioning equipment. Twenty-five per cent. of the establishments will improve their lighting. The basic objective of the plans has been to make establishments attractive and thoroughly convenient to customers.

Glass Call Continues Steady

Demand for most glass products continues steady at about the level for June, The American Glass Review says today. Seasonal factors are checking production. One indication, upon which hopes are placed, is the fact that inquiries have been in larger volume. Several factories have noted more inquiries than has been their experience in five years. Manufacturers of glassware for table and home use see prospects of an early revival in demand. Several factories are sending out their

salesmen next week. Retail stocks are low.

Hosiery Curtailment Widespread

A curtailment of unprecedented proportions has started in the full-fashioned hosiery industry as numerous mills throughout the South and Pennsylvania shut down for this entire week. Since operations in recent weeks have been about 50 per cent. of capacity, the further reduction will cut stock substantially, and by the middle of the month the industry expects to be in a good position for the Fall season. Encouragement was derived from the announcement by one large branded manufacturer over the week-end that Fall prices would be unchanged.

To Seek Other Textile Taxes

If the proposal for a compensating tax on rayon goes through, the rayon industry will demand similar levies on silk and wool. At present the language of the Senate provision is being studied by executives, as apparently it is not quite clear. The method of levying the tax has not been disclosed and, accordingly, the industry is awaiting a clarification of these factors before taking action. The compensating tax would raise the 150-denier construction slightly more than 5 cents a pound to a basis of about 60 cents a pound.

Farm Chemurgic Council Organized

As a result of the conference of Agriculture, Industry and Science held at Dearborn in May a permanent organization has been formed to be known as the Farm Chemurgic Council. Francis P. Garvan, President of the Chemical Foundation, Inc., is President of the new Council. Other officers are as follows:

Wheeler McMillen, first vice-president, representing agriculture;

Howard E. Coffin, second vice-president industry;

Roger Adams, third vice-president, science.

The Treasurer is William W. Buffum, Secretary, Clifford V. Gregory and Managing Director, Carl B. Fritsche.

Headquarters will be at Dearborn where the following staff will be located:

Harry E. Barnard, Director of Research; Arthur G. Schlosser, Statistician; Hugh C. White, Director of

Publicity and Managing Director Fritsche.

The first major step since the incorporation of the Farm Chemurgic movement was announced to the Committee is the signing of contracts by the Union Bag and Paper Co. for construction of a \$4,000,000 craft paper mill at Savannah, Ga. This mill, built as a result of the development of new processes, will use native pine wood as raw material. It will provide jobs for 1,400 American workers and employ 1,000 in construction work.

Among other Chemurgic products discussed at a recent meeting was power alcohol distilled from farm surpluses and blended with gasoline for motor fuel. W. D. Gurney, of Yankton, S. Dak., reported that his firm is now distributing almost 2,000,000 gallons of power alcohol blended fuel monthly in Iowa, South Dakota, and Nebraska.

It was pointed out during the session that the use of soy bean oil for paints derived from domestic production will, to an increasing extent, enable the farmer to cultivate idle acres profitably. It is, therefore, in the farmer's interest to demand paints using this domestic oil for his barn and home, rather than those using imported oils.

Tentative plans were discussed for the establishment of a series of fellowships in the 48 Land Grant Colleges for research work in connection with new process developments that will be of value to the three fields of agriculture, industry and science.

It was announced by Mr. Buffum that the Chemical Foundation will bear the expenses of the activities of the Council for the first year. However, a Finance Committee was named to receive voluntary contributions to aid in financing the proposed fellowships.

Before I started on my trip around the world, someone gave me one of the most valuable hints I have ever had. It consists merely in shutting your eyes when you are in the midst of a great moment, or close to some marvel of time or space, and convincing yourself that you are at home again with the experience over and past; and what would you wish most to have examined or done if you could turn time and space back again?—William Beebe.

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HOTEL DEPARTMENT

"Candles of the Lord" Now in Bloom

Los Angeles, July 6—Somebody—I have forgotten whether it was the immortal Shakespeare or some other bard—suggested "An ill wind, etc.," and now comes the information that the late lamented chain letter craze wasn't entirely a dead loss, after all. Postal authorities here, where it is claimed the whole business started, checked up on the results the other day, and discovered the extra mail caused by the fad netted Los Angeles postoffice workers extra pay to the extent of over \$20,000. Furthermore, Uncle Sam himself profited, as the postage receipts during the same period aggregated an increase of nearly half a million. It is both surprising and gratifying to learn that this, one of the silliest fads the American people ever took up, actually did somebody some good. In fact, it looks as if everybody profited by it—except the poor suckers who mailed the dimes and dollars.

Not a long time ago Easterners traveling through the Middle West considered themselves fortunate in finding a home town paper of as recent a date as two or three days old. Times have greatly changed in some sections. A tourist, whom I recently met, told me that while in Omaha, a New York daily, published only a few hours before, was found tucked under his door upon arising in the morning. "This morning's New York paper this morning," was made possible through arrangements with the airlines authorities whereby the midnight edition of certain Eastern papers, published at midnight, were airplaned in time for Omaha breakfast consumers a few hours later.

J. H. Pichler, resident manager of Detroit Statler, has joined the ranks of "Kentucky Colonels," being the third Detroit hotel manager to be honored by Kentucky's governor. The other two were John N. Anhut, proprietor of Hotel Imperial, who received his appointment a few months ago, and Otis M. Harrison, Dallas, Texas, who was the first Detroit hotel man to receive this distinction.

The Detroit-Leland is reported to have just completed a \$65,000 improvement program in its establishment, the principal item being the recarpeting of some 350 rooms. It has also reconstructed its entire fourth floor into banquet, luncheon and meeting rooms. It is further reported that the business of the institution has increased one-third over the volume enjoyed last year up to this time.

Air-conditioning seems to be the order of the day among the best class hotels of the Nation. Hotel Olds, Lansing, is one of the latest to install this innovation.

The resort section surrounding Muskegon and served by the transportation lines entering that city is enthused over the co-operation that they will receive from the Wisconsin-Michigan steamship lines this season. The past two years has consisted of freight business chiefly. Many new and inviting innovations have been planned by the steamship lines on their passenger boats this summer—dancing, deck games, motion pictures, and a better schedule for patrons leaving Chicago.

Who, of the Michigan Hotel Association, doesn't remember W. L. (Bill) Rick, who successfully operated Hotel Benton, at Benton Harbor, for several years? He went away to conduct the Hotel Clinton, at Clinton, Iowa, and from there was transplanted to the Hotel Knight, Ashland, Wisconsin.

Now he is in possession of a long lease on Hotel Lincoln, LaPorte, Indiana. All his old colleagues in the Michigan association will be glad to know this, for it constitutes a close neighborhood with a very much liked operator.

The annual convention of the Wisconsin State Hotel Association is carded to be held in Milwaukee, October 2, 3 and 4. Among other attractions will be an address by F. Harold Van Orman, a former Michigander, now conducting hotels in Illinois, Indiana, Kentucky and other middle states.

Ray Baker, well-known on account of an earlier connection with the Morton Hotel, Grand Rapids, now divides his time between Muskegon, where he is manager of the Century Club, and at the Rochdale Inn, near Montague, where he also "bosses" the job.

C. A. Schmitt, has succeeded Fred Moran, as manager of Greenbush Inn, one of the leading resort hotels on the Lake Huron shores.

Hotel Islington, at Les Cheneaux Islands has been opened for the season, following completion of several important improvements by its owner, Mrs. Melcher, who also manages the institution.

You certainly cannot get away from the invitation to visit the natural flower gardens of Southern California, especially when free transportation and the delightful fellowship of Dr. Moore are the attractions accompanying the invitation. "Candles of the Lord" are now in bloom. Yuccas, magnificent spires of creamy white blossoms, cover the hillsides everywhere in the last botanical display of this record season for wild flowers, and the huge shafts of flowers, five to fifteen feet tall, are a fitting climax. All this we found at Glenn Ranch in Lytle Creek Canyon, amid the High Sierras. Driving out on Foothill Boulevard through Pasadena, Glendora and Claremont, we turn into the Canyon at Rialto, four miles west of San Bernardino. An easy-grade paved road was followed for 15 miles to Tally's Glenn ranch, 3250 feet above sea level, the first of our stopping places. One of the most famous of California's mountain ranch resorts, Tally's Glenn ranch, is steeped in early California legend and history. Though priests had been there earlier, definite history of the ranch begins in 1846 when Governor Pio Pico granted 45,000 acres, comprising Little Creek canyon and extending to Foothill boulevard, to Ignacio F. Coronell for "valuable service." Coronell soon after disposed of this valuable estate for the trifling sum of one hundred dollars. In the early nineties a mighty feud arose between the Glenn boys and their in-laws, the Applewhites. One day the feud climaxed. The Applewhites were quicker on the "draw," and the Glenn boys passed on. Bullet holes in the door of the old Glenn home, are still mute evidence of a closed chapter in

the history of the old ranch. To-day, appropriately, there is a "49er" dance hall for guests' enjoyment, a link with the historic past. About a mile beyond the ranch, on the Lytle creek road to Stockton flats, an unsurpassed display of yucca begins. Stretching as far as the eye can see, the valley bottom is alive with the stately blossoms. A little farther up the road, the hillsides on the right and left are covered with "Our Lord's Candles" to the very

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\$2.00 up with bath.
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THE REED INN

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

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

Occidental Hotel

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

The MORTON

400 ROOMS EACH
WITH BATH

\$1.50 up

Grand Rapids' Friendly Hotel
Phil Jordan, Manager

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MANISTEE, MICHIGAN

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- Good rooms, comfortable beds, excellent food, fine cooking, perfect service.
- Hot and Cold Running Water and Telephone in every Room.

HENRY M. NELSON, Manager

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summits of the hills, like a vast army approaching in open ranks. Patches of lupin were becoming more noticeable on the roadside, until, at Stockton Flats, seven miles above Glenn ranch, the fields are one mass of waving purple flowers. As though field of lupin under foot and pine trees overhead were not enough for the nature lover bright white snow on Old Baldy serves as a back drop for the scene. We continued on over the Devil's Backbone, as the summit leading into San Antonio canyon is called, where the grade is uncomfortably steep and the surfacing is not altogether ideal. From Glenn ranch to the summit is 13 miles, and in that distance the elevation goes from 3200 feet to 7800—over one and a half miles above sea level. Coming down San Antonio canyon is in much better condition. Twenty miles of down grade and we again reached Claremont on Foothill boulevard, 39 miles from Los Angeles, and we decided on account of the brevity of the trip to call it a "matinee" engagement. Only 284 miles in nine hours of scouting.

It is a very wonderful thing for the nations to adopt a new code providing "humane methods" in war. Not any nation will pay any attention to the provisions of such a code if it is ever adopted. A humane war is a good deal like an honest burglar or a non-intoxicating beverage. If nations could be brought up to the moral standards of business men, and then would stick to their bargains, there wouldn't be any wars. It is the fact that about every diplomatic office of Europe has a fifth ace up its sleeve that makes peace an impossibility.

According to scientists gas, dry ice and paper can be made from cornstalks. Now if there is some by-product contained therein which may be substituted for cabbage in the manufacture of cigars, sour kraut may come into general use.

Here is a card I saw posted in a San Diego hotel the other day: "We intend to pay our employees well so they will not require tips in order to give you the maximum of service. When you pay our regular charges you have done everything required to assure your personal satisfaction. Tipping is positively prohibited, and its encouragement by an employee will result in his discharge." Sounds well, but the habit is so deep seated with tip dispensers it will be hard to discourage it.

One of the best ways to play safe when cashing checks for strangers is for the landlord or clerk to ask himself: "Would our bank cash this check for this man?" Except for the fact that he has been trained to expect this service, there is no reason in the world why the unknown guest in a hotel should expect the management to do for him, in the way of providing funds, what the bank with its superior facilities for meeting such situations would not do. Hotel men ought to understand that sooner or later they will burn their fingers with this class of financing.

That food luxuries of a former day have become necessities of to-day is indicated particularly, perhaps, in figures showing the consumption of tropical fruits in temperate regions, and different items of this nature which were rarely called for in hotels and restaurants of a generation ago are now consumed by all classes of patrons. A recent survey made by the U. S. Department of Commerce in one principal industry, shows that of the total spent for food approximately 6 per cent. was for fresh fruit.

It is a curious fact that the average small business man does not know, to

be exact, whether he is making or losing money. He sees a store or restaurant full of customers and a lot of money coming in. Not until the smash does he realize that he has been doing business at a loss. I know a Detroit man who has made a modest fortune buying and selling the same restaurant. He succeeds where others fail because he knows exactly the number of slices of tomatoes he can put on a plate and make a profit. He knows the exact margin of profit in every order he places on the table, while others just guess at it.

A recent survey here of the capabilities of hotel managers seeking a certain position, developed the fact that out of 342 applications only eleven knew anything of back-of-the-house operation. Hence one of the eleven naturally landed the job.

Frank S. Verbeck.

Items From the 'Cloverland of Michigan

Sault Ste. Marie, July 7—July 3 was a gala day for the Sault when the new \$160,000 bridge was dedicated, making a new milestone in transportation. Murray Van Wagener, State Highway Commissioner, officially turned the beautiful structure over to the city at 2:45 p.m. Thousands of visitors were on hand to attend the dedication. After a nice speech, Mr. Van Wagener closed with the words: "It is with a great deal of pride that I dedicate this beautiful bridge to the city of Sault Ste. Marie, the traveling public and Mayor Lundy. At 4:15 the bridge was thrown open to the general public and after several hundred cars were given an opportunity to pass over, the bars were put up again and preparations were made for the dedication dance Wednesday night. On Thursday, July 4, the big parade was first to cross after two of the Sault's fairest daughters cut the silk ribbons. The parade was one of the best that have been put on here. The Fourth ended with a beautiful display of fireworks at the Brady Park. The event will be long remembered as one of the big affairs here.

Numerous reports reach us of the dissatisfaction over the conditions existing in the new colonies at Alaska. In a letter received here by friends of one of our local people, Mrs. Walter Huntley writes as follows from Palmer, Alaska, in the Mantanuska Valley, telling of the life and surroundings in the Valley: "We are not discouraged and, although things are not being done as scheduled, we will come out all right yet. The main thing is to get our homes up and ready to live in by fall. The CCC's, who are supposed to do so much, haven't even been on our place, which is just a quarter of a mile from the main road. About the only thing they have done that I can see is road building. These are not concrete highways, but the roads are passable for trucks and school busses. I might say in passing, that the school busses are our only means of traveling, and just go from camp to camp. The railroad fare is ten cents per mile, so we do not often go places that way. This is a big project and it is not easy to get service of any kind, which makes managing the project more difficult. The manager is a prince of a guy and tries as hard as he can. Things are bound to have a hitch somewhere. We are satisfied, but I understand that thirty-eight families have signed up to go back to the states. The rumor is that they are agitators. The temperature is between 90 and 100 degrees during the day, but gets around 50 to 60 degrees at night—grand for sleeping. Wild flowers grow in abundance here—and mosquitoes as well—but they are not a bit worse than at any cabin by the river in the spring."

Fred Johnson has opened a refreshment parlor and dance hall two miles East of Brimley in the place formerly

conducted by Mrs. Gleason, near the Brimley state park.

Alfred A. Richards, who has been engaged in business here for forty years, died at the age of 69 last Wednesday of heart trouble. He was born in Ontonagon, Aug. 23, 1866. He came to the Sault in 1886. He first worked for Prenzlauer Bros. and then he transferred to F. W. Roach. Mr. Richards then set up in the ice business, which he has conducted ever since. He was a member of the Masonic order, of the Elks and the Knights of Pythias. He is survived by his widow and one son, Wayne.

A good resolution made on the Fourth of July is as good as one made on the first day of January and quite as easy to live up to.

A. E. Cullis, of the Soo Woolen Mills, returned last week from Rochester, Minn., where he went for medical treatment, much improved in health.

William G. Tapert.

John MacMahon Elected Chairman of the Board

Announcement is made by H. W. Armstrong, president of Reid, Murdoch & Co., manufacturers of Monarch foods, of the election of John MacMahon as chairman of the board of directors, succeeding the late J. J. Dau.

Mr. MacMahon has been associated with Reid, Murdoch & Co. since 1882. Leaving his home in Ireland to seek his fortune in America, he came to Chicago. Shortly after his arrival he was employed by Simon Reid, founder of the business, and put to work running a freight elevator. During the four years that followed MacMahon worked at various warehouse tasks, until, in 1886, the growing business added a provision department, with MacMahon in charge. From that date on his responsibilities increased steadily. Other departments of the business were placed under his direction, including coffee, of which he is a nationally recognized authority.

In 1903 he was appointed secretary of the company. In 1916 he was named a director, and, in 1920, became a vice-president. In January, 1934, he was elected first vice-president.

His selection now to be chairman of the board of directors is a fitting tribute and climax to Mr. MacMahon's fifty-three years association with Reid, Murdoch & Co., one of the pioneer business institutions of Chicago.

Development of Pectin and Maraschino Cherry Industry

Traverse City, July 3—Complying with your request for some ancient history with reference to the Pectin and Maraschino cherry industry:

The first experiments in the manufacture of pectin from apple products were conducted in our laboratory about the year 1900 by Dr. Herman Wiegand, who was one of the finest chemists specializing in food products at that time. In his experiments along the line of making jellies from the fresh pomace of the apple, he was very successful. In the year 1908 the president and founder of the company, John C. Morgan, worked out and installed the first machine to successfully dry the pulp of the apple, which is the product from which most fruit pectin is made. Immediately following the installation of this machine, we began experimenting along the line of making jelly and pectin from this product.

The Douglas Co. and our company both began manufacturing liquid pectin at about the same time. However, we did not believe the process was patentable and the Douglas people be-

lieved it was, and events proved that they were right, so when the Armour case was decided in favor of the Douglas people, rather than to enter into expensive litigation, we withdrew from the manufacture of liquid pectin until the Douglas patents expired.

At that time we again started making pectin in bulk for manufacturing purchases and our business in that line reached large proportions.

This year we started putting out Morgan Pectin in 8 ounce bottles and the results have exceeded our fondest expectation. We have already marketed over three times what we planned to put on the market the first year and it is with the greatest difficulty that we are keeping up with our orders.

With reference to the Maraschino type cherries, this is our third year in the manufacture of this product and our success has exceeded our greatest expectations. Last year's business was double that of the year before and we hope to double it again this year.

It is interesting to note that not very long ago all cherries for Maraschino purposes were imported from Italy. Our production is composed almost entirely of Michigan cherries. We are paying 5c per pound for fruit which several years ago was absolutely unsalable and the importance of this to Michigan fruit growers is almost beyond estimate.

We commence packing raw materials for this product with the first cherries that ripen in Benton Harbor, following the pack up the lake to Fennville, Hart, Frankfort and Traverse City. This operation alone employs from sixty to 150 people in our factory practically the year around.

John C. Morgan Company.

Aviation Gains Striking

Striking gains are being recorded by the aviation industry during the current active season for transportation enterprises.

Passenger travel is showing substantial progress, with this year's total likely to register an increase of 60 per cent. over 1934. The gain in express shipments is even more marked. Several companies expect to carry a volume almost double that of a year ago.

Failure of Congress to make adjustments in the pay schemes for air mail carriage, however, will prevent most transport companies from making a profit this year.

The manufacturing division of the industry seems assured of a substantial volume of business for several years, owing to the heavy military appropriations authorized by Congress.

Thanks for the Knife

That's a mighty pretty break
Silver knife for lifting cake
People with your stream-line speed
Should have all the cake they need
And what's better—twill recall
You are planning cake for all
With your wonderful survey
How to handle crops to-day
I have, too, a recipe
Which my mother gave to me
One of butter
Two of sugar
Three of flour
And four eggs.
It was good as good could be.
Fry it, too, and you will see—
Farmers' wives wear out their legs
Hunting for too many eggs.

July 1, 1935, on receipt of souvenir cake knife, from Michigan Elevator Exchange, Lansing.

Sanity is spreading from grass-roots and sidewalks up. Some day it will reach Washington.

DRUGS

Michigan Board of Pharmacy

President—M. N. Henry, Lowell.
Vice-President—Norman A. Weeas, Evart.

Other members of the Board—Frank T. Gillespie, St. Joseph; Victor C. Plaskowski, Detroit; Earl Durham, Corunna.

Director—E. J. Parr, Lansing.

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—Benjamin S. Peck, Kalamazoo
First Vice-President—Joseph Maltas, Sault Ste. Marie

Second Vice-President—James Lyons, Detroit

Secretary—Clare F. Allan, Wyandotte
Treasurer—Henry Hadley, Benton Harbor

Executive Committee—A. A. Sprague, Ithaca, chairman; M. N. Henry, Lowell; Leo J. Lacroix, Detroit; James W. Lyons, Detroit; Ray Jensen, Grand Rapids; James E. Mahar, Pontiac; Peter McFarlane, Lansing.

The Prescription Pharmacist and the Dermatologist

What do I want the druggist to do for me? I want him to watch out for my interest as well as his own. If he doesn't know me—and in a big town it is quite possible, I want him to phone me when he receives one of my prescriptions from a patient. I want him to say: "Doctor, your patient, Mr. Jones, brought your prescriptions into my pharmacy. Is there anything you want me to do in addition to what you have written? I notice that you have asked him to purchase XYZ Soap. He will have to wait a day since I have none in stock. Do you want me to offer him something else in the meantime, or shall I tell him it is all right to wait until tomorrow? And before I forget, you did not order a poison label on the scalp wash although it contains mercuric chloride—one grain to eight ounces. Shall I leave one off? Drop in doctor when you are in the neighborhood. I shall be glad to see you."

When I do drop into his pharmacy, I certainly do not expect to find the clerk offering a patient of mine a proprietary scalp wash as better than any prescription a doctor could write for! Yet, that is exactly what I did encounter one evening when I accepted a pharmacist's invitation. The customer's back was toward me when I entered—so I left before I was recognized.

Let me say what else I want the pharmacist to do for me: When his journals report some new discovery in the drug field, which will be of interest to me, I want him to call my attention to it. It may well be that I already know of it—but I want to know that the druggist remembers me while reading something about the skin, scalp or hair. He can preface his remarks with "Doctor, do you expect to prescribe the new modification of chrysarobin for patients with psoriasis? Shall I stock up with a jar so as to be ready? It is slightly more costly than the other preparations but if you want to try it out, I will dispense it at the old prices until you can make up your mind about it."

I certainly do not want the pharmacist to misread my typewritten order

for an ingredient which he doesn't carry or is out of at the moment for something which he thinks will take its place. Nor do I want him to add any color to a liquid which I prescribed as water clear. I don't care why he does it—in all probability I told the patient he was to receive a water clear solution. I am not afraid that the patient will think I am prescribing water. The ethical pharmacist will not add color no matter how harmless it may be!

What a progressive prescription pharmacist would do—or let me put it this way—what I would do for the dermatologist from whom I am receiving prescriptions or from whom I expect to receive prescriptions:—

When I received a prescription for an item, I would make it up in larger quantity. The patient would receive his prescription. The other part would be delivered to the doctor with a note or I would take it to him. I would show him the manner in which I put it up—the way in which the patient received it. Sometimes, I would be able to suggest a change, or I could bring the same ingredients more elegantly dispensed through some change in the character of the vehicle or change in proportions or use of stronger alcohol.

Few physicians remember their pharmacy. Many rely upon the printed page. The pharmacist usually prepares according to intent rather than to order. It would be easy to make the order fulfill the intent by the visit I would make as a pharmacist to the dermatologist. This is very different from altering the order or just calling up and correcting the doctor over the phone.

My own intense interest in pharmacy was initiated by just such a move as I have outlined. A pharmacist who received some of my prescriptions called upon me. He invited me to spend a few hours with him back of his counter and to watch him prepare the prescription. We did all the ones I commonly prescribed. It was a revelation to me how misleading some of my orders could be. I became a better doctor—I appreciated that some failures of drug therapy were not due to the drugs prescribed but to the manner in which they were prescribed. This work with a neighborhood pharmacist led me directly to a course in pharmacy. It led to more and I hope better prescriptions. It led to appreciation of the aims of ethical pharmacy. It cemented friendships with pharmacists.

How much wider and more human this relationship than the proverbial one between the pharmacist and the physician. It has been based too long on one of tolerance rather than mutual respect. Of course, I appreciate that my pharmacist can save me money by allowing me a discount on merchandise. I also know that he has to make a profit somewhere to keep in business. I know of druggists who bought certain of their doctors a new car every New Year's Day—that is before 1929, they did. I know of other pharmacists who offer to sell goods at cost or even below cost to the doctor and to his office help, I have been told of other druggists who pay the rent for certain

physicians who restrict their prescriptions to that one drug store. It can be done. Boldly by some physicians who prescribe by number. Less boldly by others who include some "blind" ingredient which only one druggist sells, and then only by the pound or pint. It is a strange coincidence that the druggist to whom the prescription was to have been sent is also the druggist who sells the "blind" ingredient.

What will I do for the druggist? I will order no tricky stuff just for the sake of ordering it. I will order small quantities if I am merely trying out a preparation so the patient will not be resentful of a row of bottles and jars of medicament abandoned after being used for one or two days. If I expect to change or suspect that I will change, I order only enough for a day or two. The jar is empty before a new jar of the same or a jar of something new is prescribed!

I write my prescriptions on the typewriter. Less opportunity for error. I write in English. One of us may not

understand the other's Latin abbreviations. The orders to the patient which are to go on the label are as clear as I can make them with the appreciation that a label is just so large. If my instructions are long, I type them on a separate sheet of paper. If more than one medicament is ordered, my instruction sheet is headed for each one separately as Scalp Wash orders, Pomade Orders, Etc.

If I expect to order some recently advertised ingredient, I advise the pharmacist several days in advance. If a patient lives at some distant place and I cannot be certain that his local pharmacist will be able to fill the prescription, I give the patient two copies. I tell him of my suspicions and advise that he have one filled at a pharmacist whom I know carries all the ingredients and that he take the second copy to his local pharmacist out of town, for example and ask him to be prepared to fill at at some later date.


(Continued on page 24)

**Certified
INSECTICIDES**

TO-DOT (Super Household Fly Spray
—Bulk or bottled)
FLY-DI (In bulk only to the Drug
trade)
TO-DOT—(Cattle and Dairy Sprays)

DISINFECTANTS

PAR-DIP (Disinfectant and Animal
Dip—Cans or bulk)
No. 4 CRESOL (In bulk only to the
Drug trade)



"It's
Killing
Power
that Counts"

20 years Michigan Druggists have
preferred Parsons bulk chemicals.

Write for Bulk Prices—

Parsons Chemical Works
MANUFACTURING LABORATORIES GRAND LEDGE, MICH.

SEASONABLE ITEMS

SEED DISINFECTANTS

CERESAN DuBAY No. 738 SEMESAN BELL NU-GREEN

INSECTICIDES

PARIS GREEN LIME and SULPHUR ARSENATE of LEAD
ARSENATE of CALCIUM BORDEAUX MIXTURE
COPERCARB OXO BORDEAUX

SPONGES CHAMOIS SKINS POLISHES
PICNIC SUPPLIES WAXES CLEANERS

PAINT BRUSHES—VARNISH BRUSHES

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SODA FOUNTAINS and SUPPLIES

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RUBBER BALLS BASE BALLS MARBLES
GOLF SUPPLIES CAMERAS and FILMS PLAY GROUND
and INDOOR BALLS and CLUBS

ANT ROACH BEDBUG RAT MICE MOSQUITO
LICE FLEE TICK KILLERS, ETC.

Our prices are right and stock complete.

HAZELTINE & PERKINS DRUG CO.
Grand Rapids, Mich.

WHOLESALE DRUG PRICE CURRENT

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

ACID		FLOWER	
Acetic, No. 8, lb.	06 @ 10	Arnica, lb.	50 @ 55
Boric, Powd., or Xtal., lb.	07 1/4 @ 20	Chamomile	
Carbolic, Xtal., lb.	35 @ 43	German, lb.	60 @ 70
Citric, lb.	33 @ 45	Roman, lb.	@ 1 40
Muriatic, Com'l., lb.	02 1/4 @ 16	Saffron	
Nitric, lb.	10 @ 15	American, lb.	@ 75
Oxalic, lb.	15 @ 25	Spanish, ozs.	@ 1 25
Sulphuric, lb.	02 1/4 @ 10		
Tartaric, lb.	33 @ 40		
ALCOHOL		FORMALDEHYDE, BULK	
Denatured, No. 5, gal.	46 @ 55	Pound	05 @ 30
Wood, gal.	50 @ 60		
ALUM-POTASH, USP		FULLER'S EARTH	
Lump, lb.	05 @ 15	Powder, lb.	05 @ 10
Powd. or Gran., lb.	05 1/4 @ 16		
AMMONIA		GELATIN	
Concentrated, lb.	06 @ 15	Pound	55 @ 65
4-F, lb.	05 1/4 @ 13		
3-F, lb.	05 1/4 @ 13	GLUE	
Carbonate, lb.	23 @ 30	Brok., Bro., lb.	30 @ 30
Muriate, Lp., lb.	18 @ 30	Gro'd, Dark, lb.	15 @ 25
Muriate, Gra., lb.	07 1/4 @ 18	Whl. Flake, lb.	27 1/4 @ 35
Muriate, Po., lb.	22 @ 35	White G'd., lb.	35 @ 35
		White AX light, lb.	43 1/2 @ 50
		Ribbon	
		GLYCERINE	
		Pound	19 @ 45
ARSENIC		GUM	
Pound	07 @ 30	Aloes, Barbadoes,	
		so called, lb. gourd	35 @ 60
		Powd., lb.	35 @ 45
		Aloes, Socotrine, lb.	@ 75
		Arabic, first, lb.	@ 50
		Arabic, sorts, lb.	17 @ 25
		Arabic, Gran., lb.	25 @ 35
		Arabic, P'd, lb.	25 @ 35
		Asafoetida, lb.	47 @ 70
		Asafoetida, Po., lb.	@ 50
		Guaiaac, lb.	@ 60
		Guaiaac, powd.	@ 65
		Kino, lb.	@ 1 00
		Kino, powd., lb.	@ 1 25
		Myrrh, lb.	@ 75
		Myrrh, Pow., lb.	@ 85
		Shellac, Orange, lb.	42 @ 50
		Shellac, white (bone dr'd) lb.	45 @ 56
		Tragacanth	
		No. 1, lbs.	1 75 @ 2 00
		No. 2, lbs.	1 50 @ 1 75
		Pow., lb.	1 00 @ 1 25
		Pound	25 @ 40
		HONEY	
		Pound	25 @ 40
		HOPS	
		1/2 Loose, Pressed, lb.	@ 75
		HYDROGEN PEROXIDE	
		Pound, gross	27 00 @ 29 00
		1/2 lb., gross	17 00 @ 18 00
		1/4 lb., gross	11 00 @ 11 50
		INDIGO	
		Madras, lb.	3 00 @ 3 25
		INSECT POWDER	
		Pure, lb.	31 @ 41
		LEAD ACETATE	
		Xtal, lb.	17 @ 35
		Powd. and Gran.	25 @ 35
		LICORICE	
		Extracts, sticks, per box	1 50 @ 2 00
		Lozenges, lb.	40 @ 50
		Wafers, (24s) box	@ 1 50
		LEAVES	
		Buchu, lb., short	@ 70
		Buchu, lb., long	@ 70
		Buchu, P'd, lb.	@ 75
		Sage, bulk, lb.	25 @ 30
		Sage, loose pressed, 1/2 lb.	@ 40
		Sage, ounces	@ 35
		Sage, P'd and Grd.	@ 35
		Senna	
		Alexandria, lb.	25 @ 40
		Tinnevelia, lb.	25 @ 40
		Powd., lb.	25 @ 35
		Uva Ursi, lb.	@ 30
		Uva Ursi, P'd, lb.	@ 35
		LIME	
		Chloride, med., dz.	@ 85
		Chloride, large, dz.	@ 1 45
		LYCOPodium	
		Pound	65 @ 75
		MAGNESIA	
		Caro., 1/2 s, lb.	@ 30
		Carb., 1/2 s, lb.	@ 30
		Carb., Powd., lb.	15 @ 25
		Oxide, Hea., lb.	@ 70
		Oxide, light, lb.	@ 75
		MENTHOL	
		Pound	4 93 @ 5 24
		MERCURY	
		Pound	1 75 @ 2 00

MORPHINE		POTASSIUM	
Ounces	@ 12 75	Bicarbonate, lb.	30 @ 25
1/2 s	@ 14 40	Acetate, lb.	60 @ 1 04
		Bichromate, lb.	15 @ 25
		Bromide, lb.	64 @ 84
		Carbonate, lb.	48 @ 72
		Chlorate	
		Xtal., lb.	20 @ 29
		Powd., lb.	19 @ 27
		Gran., lb.	32 @ 40
		Iodide, lb.	1 35 @ 2 14
		Permanganate, lb.	1 30 @ 50
		Prussiate	
		Red, lb.	90 @ 1 00
		Yellow, lb.	50 @ 60
		QUASSIA CHIPS	
		Pound	25 @ 30
		Powd., lb.	35 @ 40
		QUININE	
		5 oz. cans, ozs.	@ 77
		ROSIN	
		Pound	04 @ 15
		ROOT	
		Aconite, Powd., lb.	@ 90
		Alkanet, lb.	25 @ 40
		Alkanet, Powd., lb.	@ 50
		Belladonna, Powd., lb.	@ 75
		Blood, Powd., lb.	35 @ 45
		Burdock, Powd., lb.	@ 60
		Calamus, Bleached, Split and	
		Peeled, lb.	@ 75
		Calamus, Ordinary, lb.	@ 25
		Calamus, Powd., lb.	@ 60
		Elecampene, lb.	25 @ 30
		Gentian, Powd., lb.	17 1/2 @ 20
		Ginger, African, Powd., lb.	16 @ 25
		Ginger, Jamaica, Lined, lb.	28 @ 55
		Ginger, Jamaica, Powd., lb.	20 @ 40
		Goldenseal, Powd., lb.	2 00 @ 2 20
		Goldenseal, White, Powd., lb.	20 @ 25
		Indian Turnip, Powd., lb.	@ 60
		Ipecac, Powd., lb.	3 00 @ 3 60
		Licorice, lb.	35 @ 40
		Licorice, Powd., lb.	15 @ 25
		Mandrake, Powd., lb.	@ 40
		Marshmallow, Cut, lb.	@ 60
		Marshmallow, Powd., lb.	@ 60
		Orris, lb.	@ 25
		Orris, Powd., lb.	40 @ 45
		Orris, Fingers, lb.	@ 1 75
		Pink, Powd., lb.	1 60 @ 2 25
		Poke, Powd., lb.	@ 30
		Rhubarb, lb.	@ 70
		Rhubarb, Powd., lb.	@ 60
		Sarsaparilla (Honduras, cut) 1 20	@ 1 20
		Sarsaparilla, Med., Cut, lb.	@ 50
		Squills, Powd., lb.	42 @ 80
		Tumeric, Powd., lb.	15 @ 25
		Valerian, Powd., lb.	@ 50
		SAL	
		Epsom, lb.	03 @ 10
		Glaubers, White, Powd., lb.	@ 20
		Lump, lb.	02 @ 10
		Gran., lb.	03 1/2 @ 10
		NITRE	
		Xtal. or Powd.	10 @ 20
		Gran., lb.	09 @ 20
		Rochelle, lb.	17 @ 20
		Soda, lb.	03 1/2 @ 08
		SEED	
		Anise, lb.	40 @ 45
		Canary, Recleaned, lb.	10 @ 15
		Cardamon, Bleached, lb.	@ 2 00
		Caraway, Dutch, lb.	25 @ 30
		Celery, lb.	@ 90
		Cochineal, Powd., lb.	@ 2 00
		Coriander, lb.	15 @ 25
		Fennel, lb.	30 @ 40
		Flax, Whole, lb.	06 1/2 @ 15
		Flax, Ground, lb.	06 1/2 @ 15
		Hemp, Recleaned, lb.	08 @ 15
		Lobelia, Powd., lb.	@ 35
		Mustard, Black, lb.	17 1/2 @ 25
		Mustard, White, lb.	15 @ 25
		Poppy, Blue, lb.	20 @ 25
		Quince, lb.	1 00 @ 1 25
		Rape, lb.	10 @ 15
		Sabadilla, Powd., lb.	45 @ 55
		Sunflower, lb.	11 @ 20
		Worm, Levant, lb.	@ 5 50
		Worm, Levant, Powd.	@ 5 75
		SOAP	
		Castile, Conti, White	
		Box	@ 15 75
		Bar	@ 1 00
		Powd.	50 @ 65
		SODA	
		Ash	03 @ 10
		Bicarbonate, lb.	03 1/2 @ 10
		Caustic, Co'l., lb.	08 @ 15
		Hyposulphite, lb.	06 @ 10
		Phosphate, lb.	23 @ 23
		Sulphite	
		Xtal., lb.	15 @ 25
		Dry, Powd., lb.	12 1/2 @ 20
		Silicate, Sol., gal.	40 @ 60
		SULPHUR	
		Light, lb.	04 1/2 @ 10
		SYRUP	
		Rock Candy, Gals.	70 @ 85
		TAR	
		1/2 Pints, dozen	@ 1 00
		Pints, dozen	@ 1 50
		Quarts, dozen	@ 2 75
		TURPENTINE	
		Gallons	58 @ 73

These Quotations Are Used as a Base to Show the Rise and Fall of Foods Quoted on This and the Following Page.

The following list of foods and grocer's sundries is listed upon base prices, not intended as a guide for the buyer. Each week we list items advancing and declining upon the market. By comparing the base price on these items with the base price the week before, it shows the cash advance or decline in the market. This permits the merchant to take advantage of market advances, upon items thus affected, that he has in stock. By so doing he will save much each year. The Michigan Tradesman is read over a broad territory, therefore it would be impossible for it to quote prices to act as a buying guide for everyone. A careful merchant watches the market and takes advantage from it.

Table with columns: ADVANCED, DECLINED. Lists items like Pork Loins, Pork Butts, Pork Shoulders, etc. with prices.

Table with columns: AMMONIA, BREAKFAST FOODS, Blue Berries, Cherries. Lists items like Little Bo Peep, Kellogg's Brands, Eagle, No. 10, etc.

Table with columns: APPLE BUTTER, BAKING POWDERS, Clabber Girl, Royal, etc. Lists items like Quaker, 12-28 oz., etc.

Table with columns: BROOMS, Calumet, K C, etc. Lists items like Quaker, 5 sewed, etc.

Table with columns: BRUSHES, Stove, Shoe, etc. Lists items like Scrub, New Deal, etc.

Table with columns: BLEACHER CLEANSER, BUTTER COLOR, CANDLES, etc. Lists items like Lizzie, 16 oz., etc.

Table with columns: BLUING, Am. Ball, Boy Blue, etc. Lists items like Am. Ball, 36-1 oz., etc.

Table with columns: BEANS and PEAS, CANNED FRUITS, Apples, etc. Lists items like Dry Lima Beans, etc.

Table with columns: BURNERS, Queen Ann, White Flame, etc. Lists items like Queen Ann, No. 1, etc.

Table with columns: BOTTLE CAPS, Single Lacquer, etc. Lists items like Single Lacquer, 24 gross, etc.

Table with columns: Pineapple, Sliced, Honey Dew, etc. Lists items like Pineapple, Sliced, Honey Dew, etc.

Table with columns: Plums, Uikit, Supreme Egg, etc. Lists items like Uikit, No. 10, 30%, etc.

Table with columns: Prepared Prunes, Supreme, Italian, etc. Lists items like Supreme, No. 2 1/2, etc.

Table with columns: Raspberries, Black, Imperial, etc. Lists items like Raspberries, Black, Imperial, No. 10, etc.

Table with columns: Raspberries, Red, Premio, etc. Lists items like Raspberries, Red, Premio, No. 10, etc.

Table with columns: Strawberries, Jordan, Daggett, etc. Lists items like Jordan, No. 2, etc.

Table with columns: CANNED FISH, Clam Ch'der, Clam Chowder, etc. Lists items like Clam Ch'der, 10 1/2 oz., etc.

Table with columns: Fruit Salad, Supreme, Quaker, etc. Lists items like Supreme, No. 10, etc.

Table with columns: Grape Fruit, Florida Gold, etc. Lists items like Florida Gold, No. 1, etc.

Table with columns: Grape Fruit Juice, Florida Gold, etc. Lists items like Florida Gold, No. 1, etc.

Table with columns: Loganberries, Premio, etc. Lists items like Premio, No. 10, etc.

Table with columns: Orange Juice, Phillips, etc. Lists items like Phillips No. 1 Can, etc.

Table with columns: Peaches, Bakers solid pack, etc. Lists items like Bakers solid pack, 7 50, etc.

Table with columns: Pineapple Juice, Doles, etc. Lists items like Doles, Diamond Head, etc.

Table with columns: Pineapple, Crushed, Imperial, etc. Lists items like Imperial, No. 10, etc.

Table with columns: String Beans, Choice, Cut, etc. Lists items like Choice, Whole, No. 2, etc.

Table with columns: Wax Beans, Choice, Cut, etc. Lists items like Choice, Whole, No. 2, etc.

Table with columns: Beets, Extra Small, etc. Lists items like Extra Small, No. 2, etc.

Table with columns: Carrots, Diced, etc. Lists items like Diced, No. 2, etc.

Table with columns: Corn, Golden Ban, etc. Lists items like Golden Ban, No. 2, etc.

Table with columns: Peas, Oxford Gem, etc. Lists items like Oxford Gem, No. 2, etc.

Table with columns: Pumpkin, No. 10, etc. Lists items like No. 10, 4 75, etc.

Table with columns: Sauerkraut, No. 10 Quaker, etc. Lists items like No. 10 Quaker, 3 50, etc.

Table with columns: Spinach, Supreme, etc. Lists items like Supreme, No. 2, etc.

Table with columns: Succotash, Golden Bantam, etc. Lists items like Golden Bantam, No. 2, etc.

Table with columns: Tomatoes, No. 10, etc. Lists items like No. 10, 5 50, etc.

Table with columns: CATSUP, Quaker, etc. Lists items like Quaker, 10 oz., etc.

Table with columns: CHILI SAUCE, Sniders, etc. Lists items like Sniders, 3 oz., etc.

Table with columns: CANNED VEGETABLES, Hart Brand, etc. Lists items like Hart Brand, 2 10, etc.

Table with columns: OYSTER COCKTAIL, Sniders, etc. Lists items like Sniders, 11 oz., etc.

Table with columns: CHEWING GUM, Adams Black Jack, etc. Lists items like Adams Black Jack, 61, etc.

Table with columns: CHOCOLATE, Baker, etc. Lists items like Baker, Prem, 6 lb., etc.

Table with columns: CIGARS, Hemt, etc. Lists items like Hemt, Champions, 38 50, etc.

Table with columns: COFFEE LINE, Atlanta, etc. Lists items like Atlanta, 50 ft., 1 90, etc.

Table with columns: COFFEE ROASTED, Lee & Gady, etc. Lists items like Lee & Gady, 1 lb. Package, 21, etc.

Table with columns: Coffee Extracts, M. Y., etc. Lists items like M. Y., per 100, 12, etc.

Table with columns: CONDENSED MILK, Eagle, etc. Lists items like Eagle, 2 oz., per case, 4 60, etc.

Table with columns: Cough Drops, Bxa, etc. Lists items like Bxa, 1 45, etc.

Table with columns: COUPON BOOKS, 50 Economic grade, etc. Lists items like 50 Economic grade, 2 50, etc.

Table with columns: CRACKERS, Hekman Biscuit Company, etc. Lists items like Hekman Biscuit Company, 1 65, etc.

Table with columns: CREAM OF TARTAR, 6 lb. boxes, etc. Lists items like 6 lb. boxes, 3 5, etc.

Table with columns: DRIED FRUITS, Apricots, etc. Lists items like Apricots, 23 1/2, etc.

Table with columns: Citron, 10 lb. box, etc. Lists items like Citron, 10 lb. box, 2 5, etc.

<p>Currants Packages, 11 oz. 13</p> <p>Dates Quaker, 12s, pktd. 1 40 Quaker, 12s, regular. 1 10 Quaker, 12s, 1 lb. 2 00 Quaker, 12s, 1 lb. 1 45</p> <p>Figs Calif., 24-8 oz. case. 1 80</p> <p>Peaches Evap. Choice 15 Eva. Fancy 16 1/2</p> <p>Peel Lemon, Torrell, 4 oz. 90 Orange, Torrell, 4 oz. 90 Citron, Torrell, 4 oz. 90</p> <p>Raisins Seeded, bulk 7 1/2 Thompson's S'dless blk. 7 1/2 Quaker s'dless blk. 15 oz. 8 Quaker Seeded, 15 oz. 8</p> <p>California Prunes 90@100, 25 lb. boxes @ 06 1/2 80@ 90, 25 lb. boxes @ 06 3/4 70@ 80, 25 lb. boxes @ 07 1/4 60@ 70, 25 lb. boxes @ 07 3/4 50@ 60, 25 lb. boxes @ 08 1/4 40@ 50, 25 lb. boxes @ 09 30@ 40, 25 lb. boxes @ 10 20@ 30, 25 lb. boxes @ 11 1/4 18@ 24, 25 lb. boxes @ 13</p> <p>Hominy Pearl, 100 lb. sacks. 3 50</p> <p>Bulk Goods Elb. Macaroni, 20 lb. bx. 1 30 Egg Noodle, 10 lb. box 1 22</p> <p>Pearl Barley Chester 5 00</p> <p>Lentils Chili 10</p> <p>Tapioca Pearl, 100 lb. sacks. 7 1/2 Minute, 8 oz., 3 doz. 4 05 Dromedary Instant 3 50</p> <p>Jiffy Punch 3 doz. Assorted 2 25 Assorted flavors.</p> <p>EVAPORATED MILK Quaker, Tall, 10 1/2 oz. 2 69 Quaker, Baby, 4 doz. 1 35 Quaker, Gallon, 1/2 dz. 3 05 Carnation, Tall, 4 doz. 3 00 Carnation, Baby, 4 doz. 1 50 Oatman's D'dee, Tall. 3 00 Oatman's D'dee, Baby 1 50 Pet, Tall 3 00 Pet, Baby, 4 dozen 1 50 Borden's, Tall, 4 doz. 3 00 Borden's, Baby, 4 doz. 1 50</p> <p>FRUIT CANS Ball Mason F. O. B. Grand Rapids One pint 7 75 One quart 9 00 Half gallon 13 00 Mason Can Tops, gro. 2 45</p> <p>FRUIT CAN RUBBERS Quaker Red Lip, 3 gro. carton 75</p> <p>GELATINE Jell-o, 3 doz. 2 00 Minute, 3 doz. 2 05 Knox's, 1 dozen 3 25 Jelsart, 3 doz. 1 40</p> <p>HONEY Lake Shore 1 lb. doz. 1 90</p> <p>JELLY AND PRESERVES Pure, 30 lb. pails. 2 35 Imitation, 30 lb. pails. 1 80 Pure Pres., 16 oz., dz. 2 05 12 oz. Apple Jelly, dz. 95 12 oz. Mint Jelly, dz. 1 60 7 oz. Cranberry Jelly, dz 90</p> <p>JELLY GLASSES 1/2 Pint Tall, per doz. 85</p>	<p>JUNKET GOODS Junket Powder 1 20 Junket Tablets 1 35</p> <p>MARGARINE Wilson & Co.'s Brands Oleo Nut 12 1/2 100% Veg Oil Grown on America Farms 14</p> <p>MATCHES Diamond, No. 5, 144. 5 72 Searchlight, 144 box. 5 72 Swan, 144 5 10 Diamond, No. 0. 4 80</p> <p>Safety Matches Red Top, 5 gross case 4 80 Congress, 5 gro. cs. 5 25 Standard, 5 gro. cs. 4 00</p> <p>MUELLER'S PRODUCTS Macaroni, 9 oz. 2 10 Spaghetti, 9 oz. 2 10 Elbow Macaroni, 9 oz. 2 10 Egg Noodles, 6 oz. 2 10 Egg Vermicelli, 6 oz. 2 10 Egg Alphabets, 6 oz. 2 10 Cooked Spaghetti, 24c, 17 oz. 2 20</p> <p>NUTS Whole Almonds, Peerless 15 1/2 Brazil, large 18 1/2 Fancy Mixed 16 Filberts, Naples 16 Peanuts, vir. Roasted 11 1/2 Pecans, 3, star 25 Pecans, Jumbo 40 Pecans, Mammoth 50 Walnuts, Cal. 17 1/2 to 22</p> <p>Salted Peanuts Fancy, No. 1 14 1/2 12-1 lb. Cellop's case. 1 50</p> <p>Shelled Almonds 39 Peanuts, Spanish, 125 lb. bags 9 1/2 Filberts 32 Pecans, salted 65 Walnut, California 55</p> <p>MINCE MEAT None Such, 4 doz. 6 20 Quaker, 1 doz. case. 90 Yo Ho, Kegs, wet, lb. 16 1/2</p> <p>OLIVES—Plain Quaker, 24 3/4 oz. cs. 1 80 Quaker, 24 7/4 oz. cs. 3 55 Quaker, 12, 11 oz. 2 35 Templer, 12 22-oz. cs. 4 50 1 gal. glass, each. 1 50</p> <p>OLIVES—Stuffed Quaker, 24, 2-oz. cs. 1 87 Quaker, 24, 3-oz. cs. 2 70 Quaker, 24, 5-oz. cs. 3 37 Quaker, 24, 7 1/2 oz. cs. 4 16 Quaker, 12, 16-oz. cs. 4 35 1 Gallon glass, each. 1 99</p> <p>PARIS GREEN 1/2s 34 1s 32 2s and 5s 30</p> <p>PICKLES Sweet Small L and C, 7 oz., doz. 92 1/2 Paw Paw, quarts, doz. 2 80</p> <p>Dill Pickles Gal. 40 to Tin, doz. 8 20 32 oz. Glass Thrown. 1 60</p> <p>PIPES Cob, 3 doz. in bx. 1 00@1 20</p> <p>PLAYING CARDS Blue Ribbon, per doz. 4 00 Bicycle, per doz. 4 50 Caravan, per doz. 2 25</p> <p>POP CORN Sure Pop, 25 lb. bags 2 55 Yellow, 24 1-lb. bags. 2 50</p>	<p>FRESH MEATS Beef Top Steers & Heif. 19 Good Steers & Hef. 17 Med. Steers & Heif. 16 1/2 Com. Cattle 09</p> <p>Veal Top 14 Good 13 1/2 Medium 12 1/2</p> <p>Lamb Spring Lamb 17 1/2 Good 17 Medium 16 Poor 13</p> <p>Mutton Good 10 Medium 08 Poor</p> <p>Pork Loins 24 Butts 23 Shoulders 18 1/2 Spareribs 14 Neck Bones 06 1/2 Trimmings 17</p> <p>PROVISIONS Barreled Pork Clear Back 28 00@34 00 Short Cut, Clear. 30 00</p> <p>Dry Salt Meats D S Belles 20-25 21</p> <p>Lard Pure in tierces. 16 1/4 60 lb. tubs. advance 1/4 50 lb. tubs. advance 1/4 20 lb. pails. advance 1/4 10 lb. pails. advance 1/4 5 lb. pails. advance 1 3 lb. pails. advance 1 Compound, tierces 13 1/4 Compound, tubs 13 3/4</p> <p>Sausages Bologna 15 Liver 23 Frankfort 20 Pork 20 Tongue, Jellied 20 Headcheese 18</p> <p>Smoked Meats Hams, Fancy, 14-16 lb. 23 1/2 Hams, Fancy, Skinned 14-18 lb. @ 23 1/2 Ham, dried beef @ 23 1/2 Knuckles, 3-5 lb. @ 24 Smoked Picnics @ 19 1/2 Boiled Ham @ 33 1/2 Minced Hams @ 15 Bacon 4/6 Fancy @ 31</p> <p>Beef Boneless, rump. 1b 20 00</p> <p>Liver Beef 16 Calf 35 Pork 11 1/2</p> <p>PEANUT BUTTER Beech-Nut Extra Large 2 65 Large 1 95 Medium 1 35</p> <p>RICE Fancy Blue Rose 4 90 Fancy Head 6 00</p> <p>RUSKS Postma Biscuit Co. 18 rolls, per case 2 10 12 rolls, per case 1 39 18 cartons, per case 2 35 12 cartons, per case 1 57</p> <p>SALERATUS Arm and Hammer 24s. 1 50</p> <p>SAL SODA Granulated, 60 lbs. cs. 1 35 Granulated, 18-2 1/2 lb. packages 1 10</p>	<p>HERRING Holland Herring Mixed, kegs 85 Milkers, kegs 95 Boneless Herring, 10 lb. 15 Cut Lunch, 8 lb. pails 1 26</p> <p>Mackerel 2 in. 60 Count, fy. fat 6 00 Pails, 10 lb. Fancy fat 1 50</p> <p>White Fish Med. Fancy, 100 lb. 13 00 Milkers, bbls. 18 50 K K K K Norway 19 50 Cut Lunch 1 40 Boned, 10 lb. boxes. 16</p> <p>SHOE BLACKENING 2 in 1, Paste, doz. 1 30 E. Z. Combination, dz. 1 30 Dri-Foot, doz. 2 00 Bixbys, doz. 1 30 Shinola, doz. 90</p> <p>STOVE POLISH Blackene, per doz. 1 30 Black Silk Liquid, doz. 1 30 Black Silk Paste, doz. 1 25 Enameline Paste, doz. 1 30 Enameline Liquid, doz. 1 30 Mace Penang 07 Pepper, Black 018 Nutmegs 026 Penner, White 025 Pepper, Cayenne 026 Paprika, Spanish 026</p> <p>SALT F. O. B. Grand Rapids Quaker, 24, 2 lb. 1 05 Quaker, 36-1 1/2, each 1 25 Quaker, Iodized, 24-2 1 45 Med. No. 1, bbls. 3 15 Med. No. 1, 100 lb. bbl. 1 07 Chippewa Flake, 70 lb. 1 00 Packers Meat, 50 lb. 70 Crushed Rock for ice, cream, 100 lb. each 95 Butter Salt, 280 lb. bbl. 4 00 Block, 50 lb. 40 Baker Salt, 280 lb. bbl 3 80 6, 10 lb., per bale. 1 03 20, 3 lb., per bale. 1 03 25 lb. bags, table. 45</p> <p>Free Run's, 32, 26 oz. 3 40 Five case lots. 2 30 Iodized, 32, 26 oz. 2 40 Five case lots. 2 30</p> <p>Colonial Fifteen 4s 1 00 Twenty 2s 1 05 Six 10s 95 Iodine, 24, 2s. 1 15 Iodine, 3s, 1 1/2 1 20 Plain, 3s, 1 1/2 1 20 Log Cabin Plain, 24, 2s 1 35</p> <p>BORAX Twenty Mule Team 45, 10 oz. packages 4 40 95, 1/4 lb. packages 4 00</p> <p>WASHING POWDERS Bon Ami Pad, 18s, box. 1 90 Bon Ami Cake, 18s. 1 65 Brillo 85 Big 4 Soap Chips 8/5. 2 60 Chipso, large 4 55 Chimalne, 4 doz. 3 60 Grandma, 100, 5c. 2 50 Grandma, 24 large 3 50 Gold Dust, 12 large. 1 88 La France Lun 4 dz. 3 65 Lux Flakes, 50 small. 4 55 Lux Flakes, 20 large. 4 33 Old Dutch Clean, 4 dz. 3 40 Rinsol, 24s 2 65 Rinsol, 40s 2 89 Spotless Cleanser, 48, 20 oz. 3 85 Sani Flush, 1 doz. 2 25 Sapolio, 3 doz. 3 15 Super Suds, 48. 2 90 Sunbrite, 50s 2 03 Wyandot, Cleaner, 24s 1 52</p>	<p>SOAP Am. Family, 100 box 5 20 F. B., 60c. 2 65 Fels Napha, 100 box. 4 35 Flake White, 10 box. 3 45 Ivory, 100 6s. 5 05 Ivory, 100 boxes. 5 00 Palm Olive, 144 box. 6 20 Lava, 50 box. 3 55 Camay, 72 box. 3 95 P & G Nap Soap, 100@ 4 50 Sweetheart, 100 box. 5 75 Grandpa Tar, 50 grn. 2 10 Williams Barber Bar, 9s 50 Williams Mug, per doz. 48 Lux Toilet, 50. 3 06</p> <p>SPICES Whole Spices Allspice, Jamaica. @ 24 Cloves, Zanzibar @ 26 Cassia, Canton @ 24 Cassia, 5c pkgs., doz. @ 40 Ginger, Africa @ 19 Mixed, No. 1 @ 20 Mixed, 10c pkgs., doz. @ 55 Nutmegs, 100 @ 50 Nutmegs, 105-110 @ 48 Pepper, Black @ 23</p> <p>Pure Ground in Bulk Allspice, Jamaica @ 28 Cloves, Zanzibar @ 28 Cassia, Canton @ 22 Ginger, Corkin @ 17 Mustard @ 21 Mace Penang @ 07 Pepper, Black @ 18 Nutmegs @ 26 Penner, White @ 25 Pepper, Cayenne @ 26 Paprika, Spanish @ 26</p> <p>Seasoning Chili Power, 1 1/2 oz. 65 Celery Salt, 1 1/2 oz. 80 Sage, 2 oz. 80 Onion Salt 1 35 Garlic 1 35 Penalty, 3 1/2 oz. 3 25 Kitchen Bouquet 4 25 Laurel Leaves 20 Marjoram, 1 oz. 90 Savory, 1 oz. 95 Thyme, 1 oz. 90 Turmeric, 1 1/2 oz. 55</p> <p>STARCH Corn Kingsford, 24/1 2 25 Powd., bags, per lb. 4 1/2 Argo, 24, 1 lb. pkgs. 1 64 Cream, 24-1 2 20</p> <p>Gloss Argo, 24, 1 lb. pkgs. 1 72 Argo, 12, 3 lb. pkgs. 2 25 Argo, 8, 5 lb. pkgs. 2 46 Silver Gloss, 48, 1s. 11 1/4 Elastic, 1 lb. pkgs. 1 38 Staley 24-1 lb. 1 70</p> <p>SYRUP Corn Blue Karo, No. 1 1/2. 2 72 Blue Karo, No. 5, 1 dz. 3 70 Blue Karo, No. 10. 3 52 Red Karo, No. 1 1/2. 2 92 Red Karo, No. 5, 1 dz. 3 99 Red Karo, No. 10. 3 85</p> <p>Imit. Maple Flavor Orange, No. 1 1/2, 2 dz. 2 87 Orange, No. 3, 20 cans 4 34</p> <p>Maple and Cane Kanuck, per gal. 1 25 Kanuck, 5 gal. can. 5 20 Kanuck, 24/12 Glass. 4 00 Kanuck, 12/7 1/2 Glass 4 15</p> <p>Grape Juice Welch, 24 pint case. 4 40</p> <p>MAZOLA COOKING OIL Pints, 2 doz., case. 5 28 Quarts, 1 doz. 4 96 5 gallons, 2 per case. 12 10</p> <p>TABLE SAUCES Lee & Perrin, large. 5 75 Lee & Perrin, small. 3 35 Pepper 1 60 Royal Mint 2 40 Tobasco, small. 2 75 Sho You, 9 oz., doz. 2 00 A-1, large 4 75 A-1, small 2 85 Caner, 2 oz. 3 30</p>	<p>TEA Japan Medium 19 Choice 23@30 Fancy 30@36 No. 1 Nibbs 32</p> <p>Gunpowder Choice 34</p> <p>Ceylon Pekoe, medium 63</p> <p>English Breakfast Congou, medium 23 Congou, choice 35@36 Congou, fancy 42@43</p> <p>Oolong Medium 39 Choice 45 Fancy 50</p> <p>TWINE Cotton, 3 ply cone. 40 Cotton, 3 ply balls. 40</p> <p>VINEGAR F. O. B. Grand Rapids Cider, 40 grain. 22 White Wine, 40 grain 18 White Wine, 80 grain 24 1/2</p> <p>WICKING No. 9, per gross 80 No. 1, per gross 1 25 No. 2, per gross 1 50 No. 3, per gross 2 30 Peerless Rolla, per doz. 80 Rochester, No. 2, doz. 50 Rochester, No. 3, doz. 2 00 Rayo, per doz. 75</p> <p>WOODENWARE Baskets Bushels, Wide Band, wood handles. 2 00 Market, drop handle. 90 Market, single handle. 85 Market, extra 1 40 Splint, large 8 50 Splint, medium 7 50 Splint, small 6 50</p> <p>Churns Barrel, 5 gal., each. 2 40 Barrel, 16 gal., each. 2 55 3 to 6 gal., per gal. 16</p> <p>Pails 10 qt. Galvanized 2 60 12 qt. Galvanized 2 85 14 qt. Galvanized 3 10 12 qt. Flaring Gal. Jr. 5 00 10 qt. Tin Dairy 4 00</p> <p>Traps Mouse, wood, 4 holes. 60 Mouse, wood, 6 holes. 70 Mouse, tin, 5 holes. 65 Rat, wood 1 00 Rat, spring 1 00 Mouse, spring. 20</p> <p>Tubs Large Galvanized 8 75 Medium Galvanized 7 75 Small Galvanized 6 75</p> <p>Washboards Banner, Globe. 5 50 Brass, single. 6 25 Glass, single. 6 00 Double Peerless. 8 50 Single Peerless. 7 50 Northern Queen. 5 50 Universal. 7 25</p> <p>Paper Food Dishes 1/2 lb. size, per M. 1 79 2 lb. size, per M. 2 05 2 lb. size, per M. 2 40 3 lb. size, per M. 2 95 5 lb. size, per M. 3 85</p> <p>WRAPPING PAPER Butchers D F, per 100 5 88 Kraft, per 100. 5 88</p> <p>TOILET PAPER Quaker, 100 Rolls. 4 50 Silk Tissue, 100 rolls. 3 59</p> <p>YEAST CAKE Magic, 3 doz. 2 70 Sunlight, 3 doz. 2 70 Sunlight, 1 1/2 doz. 1 35 Yeast Foam, 3 doz. 2 70 Yeast Foam, 1 1/2 doz. 1 35</p> <p>YEAST—COMPRESSED Fleischmann, per doz. 30 Red Star, per doz. 24</p>
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SHOE MARKET

Michigan Retail Shoe Dealers Association.
President—Clyde K. Taylor.
Executive Vice-President—M. A. Mittel-

man.
Vice-Presidents—J. A. Burton, Lansing; A. Allen, Grand Rapids; Edward Dittmann, Mt. Pleasant; R. H. Hainstock, Niles; E. T. Nunneley, Mt. Clemens; Fred Nentwig, Saginaw; E. C. Masters, Alpena; A. G. Pone, Jackson.
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Field Secretary—O. R. Jenkins, Portland.

Membership Committee—R. H. Hainstock, chairman; entire board to act as committee.

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Michigan Shoe Exhibition Association
Annual meetings held once a year at
Pantlind Hotel, Grand Rapids.
Address all communications to Rodney
I. Schopps, Secretary, Pantlind Hotel.

Make Shoes a Business, Not a Seasonal Circus

Progress is riding swiftly down the road of shoes and woe unto him who rests at the wayside in smug traditional lethargy. Things are happening with such speed that scarcely a week passes but what we herald some significant act to serve as a pattern for all industry to follow.

This week we focus the eyes of industry on H. L. Nunn of Nunn, Bush, Milwaukee, Wis., who says: "Labor must be considered a part of management rather than a commodity and we give insurances to our workers of fifty-two pay checks a year, regardless of conditions in the industry. This is our mutual solution of the problem of seasonal unemployment."

Hail to such a progressive. But he can't do it alone. Industry, and particularly the retailer, must cooperate to make possible a continuous production, with its attendant efficiencies, economies and benefits to labor.

The NRA was not an adventure entirely lost if it pointed the eyes of America to the needs of the worker. Seasonal unemployment has been the curse of industry for generations. Some of it is unavoidable, but management is now putting its best brains into the problem of correcting a major defect in the machinery of production and distribution.

We are making a very serious study of the subject of retail distribution and no topic is of more paramount importance than the one of wastes in business through high seasonal operation and low unseasonal employment. We have asked a number of cooperating merchants throughout the country to give us percentages of total sales at retail by months. Here's an excellent common denominator of many stores' operation. It shows that retailing, as a science of distribution, is fairly constant month by month. Here's how the American public buys its shoes on the average, in the shoe stores of America: (percentages by months) January, 8.5; February, 6.2; March, 11.5; April, 8.8; May, 8.3; June, 7.9; July, 7.5; August, 7.3; September, 8.8; October, 9.3; November, 6.6; December, 9.3.

If shoes are distributed week by week and month by month in these percentages, why is it that production is in high peaks and valleys, feast and famine, through the year?

Certainly the problem can be solved if we plan our work and work our plan. This Fall many merchants are dividing their season into two distinct selling parts—the early promotion extends from August 19th November 1; and as the season advances and turn-over is made on early fashions, the money is reinvested in newer types of shoes typical for the season November 1 to Christmas. Some stores do even a better job by ordering for each selling month well in advance and maintaining a constant flow of steady orders on staple merchandise the year round. The process of buying is almost automatic. If the progressives can do it this way, so can retailing as a whole.

We need to eliminate some of the artificial dams and blocks that prevent the flow of orders. We trust that the industry is not encouraging state and regional style shows to again bring about a congestion in the normal flow of business. The excuse and alibi of waiting for some little event to date an order, is part of the child's play of former uneconomic years. The place to buy shoes is in the store or in the market in regular appointment, to facilitate the economies and efficiencies and the perfection of production. Planned shoes are better shoes. One national showing, once a year, is adequate in revealing the arts and progress of industry. Let normal business go its normal road and we will reduce one paramount waste in which every worker in shoes has a definite interest.

Bulk seasonal business complicates control of production, involves delay and loss in the handling and distribution of supplies and makes inefficient the planning and routing of work and material. What's more, it produces labor difficulties affecting the relations of manufacturers with employees and merchants with their shipment dates. It is fair to assume that the difference between working time over a short period of the year and the average working time throughout the year is the loss due to seasonal production. The constantly employed workman is a more contented and careful craftsman. In similar fashion, retailing that blows hot and cold and plugs sales and promotions every week or two and then a stale store for weeks to come, produces the same problem of seasonal unemployment because we are seeing the same thing happen to retail store salesmen, who find themselves out of work for weeks at a time until another promotion stimulates a bulge in sales.

The American public is far more orderly in its buying habits and if we are to give that public the most for its money in shoes and service, we will do our part to spread the work to make more orderly the lives and payrolls of all of our workers from the fitting stool to the tanning vat. No problem is of more importance than this one of leveling out the peaks and lifting up the valleys so that we can all enjoy con-

tinuous economic life in trade.—Boot and Shoe Recorder.

When on Your Way, See Lost River

Streams of water, like some people, at times like a little diversion; such is the case with Lost River; this is where we, with a large number of visiting tourists held our picnic June 26.

Why a swift running river should take a notion to suddenly duck under the surface and disappear into the earth is a mystery. Perhaps it gets the habit by watching the ever-busy beavers who are working in that vicinity, for just above this phenomenon is a large beaver pond and dam where a colony of beaver enjoy their activities unmolested, except when occasionally disturbed by a curious person they flap their big broad tails, making a report like a pistol shot, and suddenly sink as a magician would lose his rabbit; "now you see it and now you don't." After a long wait the beaver may appear again, although the river contents itself by remaining under the surface for a long distance where, as though undecided, it divides itself into two streams and then bursts forth partly hidden under the roots of an enormous tree and is lost again amid a thick growth of bushes; while its twin gracefully flows peacefully on in another direction as though saying "I fooled you for quite a distance anyway, now try and catch me."

Over the course of this freaky water are large cavities, fissures where underneath one may hear the water roaring its way as though seeking a place

to again make its appearance; while immense rocks rise in shapes peculiar to the action of erosion and probably requiring ages of constant processing.

This is good clear cold water—the kind of water the sporty speckled trout propagate and thrive in. Just creep up to one of these openings and drop a hook baited with a favorite lure and see what happens; then come home and entertain your friends by telling about it. But by all means tell the truth; remember how easy it is to miscalculate the length and weight of a fish; hold your hands apart while we get the rule and then draw a pattern of the big trout.

Tell about the beautiful columbine, the big ferns vase-like and the delicate maiden-hair ferns; the clusters of brilliant tiger lily, climbing vines, the shintangle with its red berries; the home of the big moccasin foot rabbit with run-ways well beaten; the whir of the partridge or the scattering of her little chicks who suddenly camouflage themselves against the ground or leaves in the twinkling of an eye. Forget your grammar and say "ain't nature grand?"

Squire Signal.

Washington is creating many bad bills but the worst of all hasn't yet been presented: The financial, the cost bill.

Politics again make strange bed-fellows: Roosevelt and Huey Long.

Business success is to make opportunities and to make men.

TROUBLE IN THE AIR..

TORNADO

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AS WRITTEN BY THE

MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE COMPANY

MUTUAL BUILDING, LANSING, MICHIGAN
DETROIT GRAND RAPIDS SAGINAW

SAVINGS - SERVICE - STABILITY

OUT AROUND

(Continued from page 9)

meet chain store competition, which, of course, is not true.

Battle Creek, July 6—I note in your letter that you speak in the last paragraph about George Rich coming back to Battle Creek. It is true that George Rich is coming back to Battle Creek and I believe, as you do—in fact, I know—that George Rich is broke, but Mr. Stowe, it only took about twenty-four hours for the business men here in Battle Creek to underwrite seventy-five thousand dollars to get George Rich back here, because we fellows here know George Rich to be a go-getter and a square shooter, and the first man who ever came to Battle Creek who knew what it meant to pay people honest-to-God wages, and created for the city of Battle Creek in a short space of time the largest single payroll in the city.

So, it was a pleasure and a very easy matter to put this thing over for George Rich.

They have already started installing machinery and so forth and so on, and George Rich told me personally just a few days ago that by September 1, they would have 250 men on their payroll and I predict that in less than two years he will have over 5000 men on his payroll, and the plant he is going into will have to enlarge in less than two years.

I think George Rich has learned his lesson and I think that he is ready now to tie in and put this thing over, and I think that he has learned from his bitter past experience that money is not everything in this world.

I have just recently received a letter from Mr. VanderJagt of the Edwards Shoe Company of Grand Rapids, relative to a meeting that is to be held in Grand Rapids on August 27, at the Pantlind Hotel. I am writing him to-day making a reservation for one place at this banquet, and if you know this gentleman, Mr. Stowe, I wish you would convey to him for me this comment:

My idea may not be the same as yours or his, but I can say truthfully to you, Mr. Stowe, and to him, that I am one hundred per cent. in favor of any of the chain store legislation which will make these pirates pay their just burden of taxation and community support, but I am not in favor of any kind of a law against the chain stores that can be and will be construed by the Supreme Court as confiscatory legislation and that is the very thing that a great many independent merchants would like to see, but it just isn't in the cards. I wish that you would suggest to Mr. VanderJagt that they have some two-fisted retail merchant on the program for this night that isn't afraid to get up and say to those present that the independent merchants of the state of Michigan, as a whole, are a bunch of jack asses, and as such I myself naturally am included, but, Mr. Stowe, one of the first things that the independent merchants of Michigan and every other state ought to learn is the fact that they ought to be loyal to their own business, and I as a dry goods man would not be loyal to my own business if I allowed my wife to buy her groceries from A & P and Kroger, because I do not happen to have a grocery department. But, Mr. Stowe, so many independent dry goods men, and so many independent grocerymen and independent meat dealers, and so many independent furniture dealers feel that because a certain chain store is not a competitor of theirs that they should feel free to make any purchases that they see fit from it.

I think this is one of the greatest curses that the independent merchant has got to answer for and I think the sooner we teach these independent merchants to be loyal to themselves,

enforce loyalty among the help in our organization, that they also be loyal to their own pay envelopes by trading with the independent merchant, the sooner we will have the chain stores licked.

I wish that you would convey this to Mr. VanderJagt, although I am writing him to-day myself, but it would need somebody to put this message before the independent merchants assembled in such an emphatic way that they would go away from the place feeling that they themselves had been disloyal to themselves and the community in which they do business.

I could go into details and show you specific instances right here in Battle Creek, and it is the same all over the state of Michigan. I claim that to-day the life blood of the business of the chain store comes from the independent merchants themselves and the employes of our various organizations who get their pay envelopes from the independent merchants.

Jos. C. Grant.

It may be all right to apply a rather unusual term to some merchants, so long as he graciously includes himself in the classification, but I would rather not be quoted as endorsing Mr. Grant's sweeping condemnation. It is a fact that merchants as a class could make their pathway much smoother and their position more secure if they would work together as a unit on many reforms which are within their reach. Mr. Grant is a leading merchant of Battle Creek and is held in high esteem by all who know him. During the past year he served the Michigan Retail Dry Goods Association as president in a highly acceptable manner. His condemnation of grocers who patronize chain dry goods stores and dry goods merchants who patronize chain grocers will find a responsive chord in the heart of every fair-minded dealer. I maintain that every individual who rents a store to a chain organization should be held up to public execration, because he is starting his town on the downward path to destruction and decay. The same remark applies to a bank or other corporation which lease property to the enemies of good business, good morals and progressive ideas. I wish Michigan had more men of the Joseph Grant type.

The appointment of Ivan E. Hull as a member of the Michigan Public Utilities Commission by Governor Fitzgerald should meet the hearty approval of all well meaning Grand Rapids people. Mr. Hull is well fitted to handle the work of the organization and as he is a man of unblemished character and high standing he will prove to be a valuable public servant.

Lansing, July 5—I have intentionally delayed answering your letter for the reason that I had hoped to supply you with some rather startling information. The attorneys for many of the parties plaintiff in the recent suit which was carried before our Supreme Court were in Attorney General Toy's office and have prepared a proposal which they said they would immediately submit to Mr. Toy. I had anticipated that such a proposal would be immediately forthcoming, but I have not been informed that it has as yet been received in the Attorney General's department. I know that it will be very interesting and I feel confident that it will be before that department this coming week.

The proposal is in the nature of a compromise on schedules and they are proposing such compromise by reason of the new schedules established in Senate enrolled Act 126. Of course, the amendments only establish a new schedule for counters.

Walter F. Reddy,
Law Enforcement Division.

Tuesday morning the daily paper gave the terms on which the chain systems doing business in Michigan would pay up the enormous arrearages they owe and cancel their proposal to take an appeal to the Federal Supreme Court. It does not take much of a lawyer to determine that an appeal to the higher court would be a useless expense, because there is no tenable ground on which to base such an appeal. Attorney General Foy will undoubtedly recommend the acceptance of the compromise offered by the chains, which will result in the immediate payment to the state of over a million and a half dollars.

A singular feature in the local banking situation has recently been disclosed—that the Old Kent Bank and the receiver of the Grand Rapids Savings Bank own a controlling interest in the capital stock of the Industrial Co., which owns all the stock (except directors' qualifying shares) in the Union Bank. These holdings have been acquired through loans made the holders of Industrial Co. stock, which loans have been called and the stock which was held as collateral to the loans transferred to the banks. Two-thirds of this stock is owned by the Old Kent and one-third by the Grand Rapids Savings Bank. Incidentally, it may be stated that the two banks owned by the Industrial Co.—the Union Bank of Grand Rapids and the First State Bank of Holland—made a profit of \$50,000 last year. R. D. Matheson, President of the First State Bank of Holland, is reported to have cleaned up \$80,000 personally during 1934 through the purchase and sale of low grade stocks and bonds.

Those who are familiar with the general policy of the Old Kent Bank need not be told that it is only a question of time and opportunity when the Kent will acquire the interest in the Industrial Co. now held by the receiver of the Grand Rapids Savings Bank, which will give it complete control of the Union Bank and its Holland affiliate. Whether it will be the policy to consolidate the Union Bank with the Kent or continue it as a separate institution remains to be seen.

Messrs. VanderJagt and Clark have sent the following letter to the executive committee of the Michigan Federation of Retail Merchants, which meets to-day at Lansing:

We wish to inform you that an anti chain store movement has been launched in this state, sponsored by the Kent County Shoe Dealers Association and a group of individuals working as organizers. The movement will be known as "Merchants' Council," and its sole purpose is anti chain.

We realize that Michigan is to be congratulated on its splendid Retail Association which it has taken many years to build and also on that splen-

did organization, the Michigan Federation of Retail Merchants, all of which are regarded as permanent institutions.

The Merchants' Council is not regarded as anything but a temporary gesture. It seeks to enlist the strong support of Michigan Retailers in a supreme effort to oust the chain stores from the state. This organization is sponsoring a convention banquet at the Hotel Pantlind, August 27th, and is very desirous of receiving the endorsement and co-operation of the retail state association and the State Federation.

We wish to emphasize in particular that the Merchants' Council will not encroach or conflict in any way with any other association and its creation is due to long years of business oppression which has at last found expression in this movement.

We are addressing you at this time, realizing that the endorsement of your executive committee would be of inestimable value to us and we beg you to give our request your deepest consideration.

Leonard VanderJagt, Chairman,
C. L. Clark, Greenville.

It gives me pleasure this week to be able to present the full text of the chain store law recently enacted in Iowa. Unless I am mistaken this is the most drastic legislation the chains have been forced to face. The law will go immediately to the Iowa Supreme Court and probably will then be appealed to the United States Supreme Court for final review and action. I do not undertake to predict how the Iowa court and the Federal tribunal will handle the law. Of course, I hope the ultimate determination may be favorable to the independent merchants of Iowa.

E. A. Stowe.

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FOR SALE—Old established mercantile business in thriving town. Stocks consist of meats, groceries, dry goods and shoes. Stock will invoice about \$12,000. Pictures will sell for \$1,500. Rent of building \$85 per month, including living rooms overhead. Reason for selling, death of owner. Mrs. Emma Leddick, Sheridan, Mich. 743

FOR SALE—Needlecraft and gift store. Excellent location in college town of 6,000 population. Address D. A. Welch, Pullman, Washington. 744

FOR SALE—First-class grocery stock and fixtures in good town on highway 112. Splendid chance to add meat market to present business. Best of reasons for selling. Address No. 745, c/o Michigan Tradesman. 745

SOME TRENDS OF TRADE

Sidelights on the General Business Situation

We may be overly optimistic, but it does seem as though management and labor are solving problems brought about by the death of the old NRA in a most unexpected spirit of mutual helpfulness and understanding.

It is not exactly news that many industrialists feel that they finally have obtained an opportunity to show what they can do in behalf of business without help or interference from the government. They believe that they cannot afford to fail in this effort, after having protested for nearly two years against what many of them regarded as unwarranted intrusion by the government into private business. With industry in its present mood, the company that dares to scrap the voluntary cooperative effort will nominate itself for general unpopularity and mistrust.

In Cleveland, for example, the Union Buyers Club made up of 18,000 wives of union men, has made itself vitally concerned with the methods employed in the mercantile field that have a direct bearing on the wages and hours of the workers whose interests they have sworn to protect. This organization gave a sound spanking to Cleveland retailers who used nationally advertised products as loss leaders following the Supreme Court decision. They warned one drug chain that if it continued to push loss leaders it would see the greatest demonstration of loss leader buying that has ever come to its attention. The chain continued to slash prices—and the club women descended en masse and bought up loss leaders and only loss leaders—with the result that the chain capitulated and admitted defeat.

In St. Louis, union leaders joined with executives of nine brewing companies in running large-space copy in the three newspapers, mutually pledging themselves to maintain agreements adopted during NRA and now non-operative in a legal sense.

In San Francisco, 7,027 firms and associations joined in a recovery move and used newspaper space to ask public support for their plan to continue NRA wage and hour schedules. They told the public, "If you believe in decent wages decent working hours decent trade practices, and decent advertising—in other words, if you believe in fair play—you will seek out and trade with the firms that you know are trying to live up to these practices."

As of June 15, the New York Times' weekly index of business activity showed its fourth consecutive weekly rise, but most observers look for a letdown in the Summer to be followed by a greater than normal rise in the Fall. Components of most of the business indices show gains, but some of them are attributable to unusual conditions. Freight car loadings, for example, showed big increases during the first three weeks of June, but careful analysis of the figures shows that coal shipments made in anticipation of a strike represented the only gains over last year. Increased textile production, like-

wise stimulated by strike threats, accounted for a good share of the gains in electric output. Automotive production has been declining faster than retail sales, and, according to Automotive Industries, no sales clean-up problem is in sight. As nearly as can be determined dealers have about a five-weeks' supply of cars and trucks on hand, on the basis of current sales. Passenger car stocks are placed at not much more than 300,000 units and truck stocks around 64,000 units. Used car stocks declined 15,000 units in May, and totaled about 400,000 units at the end of the month.

Federal Reserve Board reports show that the National income was larger this Spring than in the Spring of any of the three preceding years, and that industrial output was 7 per cent. larger than a year ago. Employment, however, has decreased slightly in the last two months, as government spending has lessened prior to the starting of new projects under the big work relief program.

Latest figures show that the index of employment in the durable goods group of manufacturers is 22 per cent. below the corresponding index of the non-durable group, and payrolls are 24 per cent. below. The most encouraging factor in the durable goods situation is the tremendous improvement made in production and sales of machine tools since the first of the year. Machine tool sales have always been a reliable index of forthcoming activity in durable goods.

The editors of Congressional Intelligence, in their June 22 letter, urged business men to watch for developments in Rexford Tugwell's Rural Resettlement Administration. They are important and without benefit of general publicity. Land conservation is the immediate objective. More complete utilization of the land by man is the ultimate objective. In this connection "land" means the fields and the forests, the lakes and the rivers, and the various kinds of wild life in which man is interested. There will be no immediate wholesale moving of peoples to distant places, such as the group that was taken to Alaska, nor immediate wholesale moving of industry to rural settlements, but there will be some shifting of stranded groups to the nearest places where they can support themselves. There will be purchasing of lands for parks, forests, game preservation, and for the resettlement of home sites. There will be some shifting of industry, in that some people will be encouraged to work towards the time when they can combine their labor and their skill with the natural and power resources of the country in making for themselves the things that they need to support themselves.

Medium priced automobiles—those selling at figures next above the cars quoted the lowest—have shown the highest increase in sales this year, with General Motors' Pontiac and Oldsmobile and Chrysler's Dodge leading the pack in gains. Automobile men think that the large gains made by this group of cars show that the public has more money to spend for automobiles than

last year, and that the development is another sign of the general progress toward normal business conditions.

Dr. Paul H. Nystrom, marketing authority and president of the Limited Price Variety Stores Association, urges stores to buy now, saying that it will be folly for retailers to postpone their buying, or cut orders under normal requirements. He pointed out that consumer purchasing power will be buttressed by maintenance of industrial wage levels and the beneficial effects of the President's \$4,880,000,000 work relief program, and that the crop outlook is very favorable. Prices are not likely to recede radically, he says. In fact, in a number of lines the statistical position is strong and stiffening of quotations is already in evidence as the season advances.

It is estimated that of the 54,000,000 people in the country dependent on agriculture for their living—

80 per cent. have to carry water from wells;

75 per cent. have to get along with outdoor toilets;

93 per cent. have neither bathtub nor shower;

82 per cent. have to get along with kerosene or gasoline lamps;

48 per cent. heat their homes partially or entirely with fireplaces;

54 per cent. heat their homes partially or entirely with stoves;

62 per cent. have to do their laundry work outdoors.

There are at least 5,000,000 farm homes and 2,000,000 non-farm rural homes yet to be electrified.

Dividends declared in May by 776 corporations totaled nearly \$329,000,000—an increase of 23 per cent. over disbursements last year.

The Nunn Bush & Weldon Shoe Company has made a noteworthy advance in employe relations by putting its 700 workers on a yearly pay basis. The security of a yearly salary, eliminating the uncertainty of wages that depend on a fluctuating production, has been fought for by many labor organizations. At Nunn Bush the idea was developed jointly by the employes shop union and the management. The philosophy behind the move, in the words of President Henry L. Nunn is this:

"When a man doesn't know how long his job will last or how steady it will be, it is ridiculous to say that he should be loyal to the company which employs him. He is really not a part of the company and is, in fact, selling his labor for so much a piece or so much an hour."

The Nunn Bush workers now know that they will get fifty-two pay checks a year and, short of a business calamity, the job is secure for at least 12 months.

How Not to Pass a Chain Store Law

In a recent issue it was stated that the Vermont chain store tax law has been held unconstitutional. I have just received a copy of the court's decision, which clearly points the way not to tax the chain stores.

The Vermont law was fearfully and wonderfully made. It did not follow the Indiana law, which the U. S. Supreme Court upheld, but for some un-

explained reason imposed a tax not on the number of stores, like the Indiana act, but on gross sales. The act was obviously aimed at the chain stores, because almost nobody else would pay any tax.

The tax was levied as follows:

One-eighth of one per cent. on the gross sales from \$50,000 to \$100,000; one-fourth of one per cent. from \$100,000 to \$200,000; one-half of one per cent. from \$200,000 to \$500,000; one per cent. from \$500,000 to \$750,000; one and one-half per cent. from \$750,000 to \$1,000,000; two per cent. from \$1,000,000 to \$1,250,000; two and one-half per cent. from \$1,250,000 to \$1,500,000; three per cent. from \$1,500,000 to \$1,750,000; three and one-half per cent. from \$1,750,000 to \$2,000,000 and four per cent. on all sales above \$2,000,000.

This whole set-up was attacked by the A. & P. Co., and when analyzed and applied to the A. & P. business in Vermont the following curious facts developed:

The A. & P. Co. has 58 stores in Vermont.

They did \$3,052,166 per year in 1932, less in 1933.

The net profit on 1932 sales was 2.337 per cent., less in 1933.

Under the Vermont act the tax would have been \$71,150, or 2.331 per cent. of sales, which would have absorbed all the net profits on the whole States sales except about \$200.

Under the act the company would have had to pay a tax on the sales of its individual stores thirty-two times as high as that of individual stores in the same neighborhood.

Nearly 35 per cent. of A. & P. sales would have paid a 4 per cent. sales tax.

The act levied no tax on sales of \$50,000 and less, therefore 95 per cent. of all the individual grocers would have paid no tax.

The tax on chain stores would practically have absorbed their entire net profit.

Of course the court threw the act out, holding it to be absolutely offensive and unfair. What a foolish thing it was to pass such a law when the Vermont legislators had a model before them which had already been passed upon by the highest court in the land.—Grocery World.

The Prescription Pharmacist and the Dermatologist

(Continued from page 18)

These are some of the relationships I seek to establish with ethical pharmacists in my work as a dermatologist. The ideas are not limited to use among dermatologists. They can be—probably have been modified to suit the needs of other physicians—specialists or general practitioners.

No doubt the Editor will want to hear from you—what do you think of some of these ideas—how have you considered your doctor friends and neighbors? How have they considered you?

Herman Goodman.

Prejudice, which sees what it pleases, cannot see what is plain.

Read George Washington's farewell address.

The Calf-Path

One day through the primeval wood
A calf walked home as good calves should;

But made a trail all bent askew,
A crooked trail as all calves do.

Since then three hundred years have fled,
And I infer the calf is dead.

But still he left behind his trail,
And thereby hangs my moral tale.

The trail was taken up next day
By a lone dog that passed that way;

And then a wise bell-wether sheep
pursued the trail o'er vale and steep.

And drew the flock behind him, too,
As good bell-wethers always do.

And from that day, o'er hill and glade,
Through those old woods a path was made.

And many men wound in and out,
And dodged and turned and bent about,

And uttered words of righteous wrath
Because 'twas such a crooked path;

But still they followed—do not laugh—
The first migrations of that calf,

And through this winding woodway stalked
because he wobbled when he walked.

This forest path became a lane,
That bent and turned and turned again;

This crooked lane became a road,
Where many a poor horse with his load

Toiled on beneath the burning sun,
And traveled some three miles in one.

And thus a century and a half
They trod the footsteps of that calf.

The years passed on in swiftness fleet,
The road became a village street;

And this, before men were aware,
A city's crowded thoroughfare.

And soon the central street was this
Of a renowned metropolis;

And men two centuries and a half
Trode in the footsteps of that calf.

Each day a hundred thousand rout
Followed this zigzag calf about.

And o'er his crooked journey went
The traffic of a continent.

A hundred thousand men were led
By one calf near three centuries dead.

They followed still his crooked way,
And lost one hundred years a day;

For thus such reverence is lent
To well established precedent.

A moral lesson this might teach
Were I ordained and called to preach;

For men are prone to go it blind
Along the calf-paths of the mind,

And work away from sun to sun
To do what other men have done.

They follow in the beaten track,
And out and in, and forth and back,

And still their devious course pursue,
To keep the path that others do.

They keep the path a sacred groove,
Along which all their lives they move;

But how the wise old wood-gods laugh,
Who saw the first primeval calf.

Ah, many things this tale might teach—
But I am not ordained to preach.

Sam Walter Foss.

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