

MICHIGAN TRADESMAN

PUBLISHED WEEKLY

TRADESMAN COMPANY, PUBLISHERS

\$1 PER YEAR

VOL. 11.

GRAND RAPIDS, JANUARY 24, 1894.

NO. 540

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Seeds, Beans, Fruits and Produce.

If you have any BEANS, APPLES, POTATOES or ONIONS to sell, state how many and will try and trade with you.

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We will pay full market value for BEANS, CLOVER SEED and BUCKWHEAT. Send Samples to

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And tempt the half hearted with an attractive display. CANDY, FRUIT and NUTS are cheap and always in demand. WE WANT YOUR ORDERS.

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BRUSHES

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They are the cleanest, purest and best goods in the market.

OYSTERS.

ANCHOR BRAND

Are the best. All orders will receive prompt attention at lowest market price.

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Our Spring lines are now ready. Be sure and see them before placing your orders. We can show you the cleanest line on the road, both in black and colored goods. We have the finest assortment of Oxfords we ever carried. Our styles and prices are right. We are in it. Come and see us.

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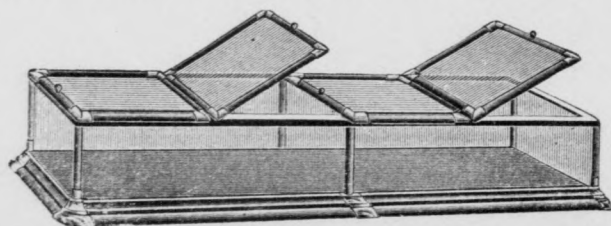
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PYRAMID PILE CURE

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Your druggist will tell you that among the hundreds of patent medicines on the market none gives better satisfaction than the **PYRAMID PILE CURE**. It is guaranteed absolutely free from mineral poisons or any injurious substance.

In mild cases of Piles, one or two applications of the remedy are sufficient for a cure, and in no case will it fail to give immediate relief.

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Are the cream of Florida's banner crop. Sole Agents for Michigan.

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Dress Goods, Shawls, Cloaks,
Notions, Ribbons, Hosiery,
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Flannels, Blankets, Gingham,
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We invite the attention of the trade to our complete and well assorted stock at lowest market prices.

Spring & Company.



P. & B. OYSTERS

BEAT THEM ALL.

PACKED BY

THE PUTNAM CANDY CO.

MICHIGAN TRADESMAN

VOL. XI.

GRAND RAPIDS, WEDNESDAY, JANUARY 24, 1894.

NO. 540

THE Grand Rapids FIRE INS. CO.
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FINNEGAN'S ABSALOM.

I knew him from the time his birth, twenty-four years ago, shook the nurseless and physicianless frontier community in Jack county, which was then on the foremost edge of advancing civilization, to its foundation.

Finnegan had been a respectable clerk in his native Ireland, at a starvation salary, and Mrs. Finnegan a poor dependant who acted as nursery governess and general slave and scapegoat in the family of a coarse, unfeeling, well-to-do relative.

They had loved each other long and faithfully, but timidly, and dared not venture marriage on poor Finnegan's pittance of salary. But things come to people—even so far off as Ireland—who wait patiently long enough, and do not die; and when this pathetic couple were middle-aged a legacy came to Finnegan—without apology for its tardiness—which enabled them to marry, and with which they immediately came to Texas, of all places, and bought, of all things, a cattle ranch.

However, Fate appears sometimes positively ashamed to be unkind to such innocents, when they are delivered over into her hands; and the Finnegan's were as prosperous as most of their neighbors.

Their loneliness was dispelled in the course of a year or two by the arrival of a son, the only child of this gentle pair, and the ornariest baby that ever howled the roof off a shack. At two or three years old, when he got to be an expert on his feet and with his fists and his voice, he made the ranch house so hot that the boys were glad to give it the cold shake, and be out on the range or in camp; and by the time he was four he ran the ranch, whaled and hit any one that interfered with him, and made himself such a terror that not a Mexican would stay on the place. Finnegan had to build a mess-house for the men, although the headquarters house had not long since been made large purposely to have them all together.

The foreman, who was myself, and the cowboys only stayed for love of Mrs. Finnegan—Aunt Mary, we called her—and I was always losing my best hands on account of the little cuss.

He was smart enough; he didn't lack enterprise and savey. He learned to ride—and ride like the dickens, too—before he was six. He used fairly to roar and cavort because the men would not stand still and let him rope them. He practiced on every animate and inanimate object about the ranch; and by the time he was eight he could ride a cutting pony that was just lightning, and rope a calf, or even a yearling, with the best of us.

In the course of a couple of years things got very much worse. Heretofore we had only to stay away from the headquarters house to be rid of him; but now, on his pony, he haunted the camps, the outfits, and roundups, and was the most everlasting, lively, ingenious torment.

When he was about ten or twelve I re-

member he was in the camp one day when we were moving about, getting ready to go to a roundup. He had a new California rope he was awfully tickled with, and he kept riding up behind the men, roping them, jerking the noose tight around them, arms and all, so they were helpless till he got done whooping and laughing and slacked up on them.

I saw Frosty get out his big-bladed knife, as sharp as a razor, and when the kid, after awhile, threw his rope over him, Frosty slashed it smooth in two at the point where it lay for a moment on his saddle horn. Robbie went back almost out of his saddle, as he braced backward for the jerk that never came; and when he saw his new California rope cut in two he yelled with rage.

He ran his pony up to Frosty's, and raised his quirt, blubbering like a great baby:

"You cut my ro-o-ope! I'll ki-i-ill you!"

"You little gadfly," said Frosty, catching his arm, "you touch me with that quirt, and I'll pull you off your pony and wear you to frazzles with it. I'll stripe you like a zebra—I'll skin you. You'll get it once in your life, if I'm fired for it before sundown. Now cut loose and quirt me if you want to!"

But the kid didn't want to any more. He had had a taste of the sort of thing that would have cured him all along; and he went off as quiet as a lamb, and never did monkey with Frosty any more.

He followed Alex. McRaven's outfit along one day—Alex. was one of my wagon bosses—and kept up his usual tricks of roping the riders, stealing things out of the mess case, and charging into the middle of the remuda, scattering the horses in every direction.

Finally Alex, a slow, serious Scotchman, but as hard to turn as a buffalo bull when his blood is hot, jerked him off his pony, and gave him a regular Scotch Covenanter thrashing.

Those who witnessed the spectacle say it was a most pleasing and diverting one—Robbie howling like a pack of timber wolves, with grief, terror and amazement, Alex, thrashing away conscientiously and methodically, almost with tears in his eyes, as he reflected that Aunt Mary would execrate him, and Finnegan fire him immediately; but determined to finish the Lord's work at any cost to young Finnegan's anatomy or his own feelings. When he had done, he hog-tied the bellowing victim, dropped him in the wagon like a pig, pulled the little saddle off his pony and turned it into the remuda.

Toward evening the outfit came to headquarters, and Alex, untied the entirely extinguished Robbie, set him out of the wagon without looking at him and after putting the pony in the pasture and the saddle in its place, went to the mess-house.

Not a word was ever heard from headquarters about this awful, treasonable deed, any more than there had been about Frosty's little scrap with the kid,

which made us all wonder if Robbie hadn't some decent points about him, and if plenty of thrashing might not, after all, make a man of him.

At sixteen the boy had a little brand of his own—all stolen except what his father had given him, for he was beginning to be the most audacious, skilful, and successful thief in the Panhandle. His earlier, and always his most extensive stealings, were from his father; and from them he graduated into a regular full-fledged rustler.

The foreman of the Quarter Circle Z ranch met him one morning, skirting around their pastures with his rope out and swinging, and Robbie had a very lame explanation of why he was there. He had always a branding iron in his boot or about his saddle.

He mavericked his father's calves more freely than any others, and under the very noses of the old man's cowboys; and it was this heartless ingratitude, and his poor old father's untiring love, and inexhaustible admiration and fondness—a tenderness which followed and protected the young scamp from the consequences of his rascality, and which refused to see or hear anything wrong about the boy—that suggested to some one the descriptive title of "Finnegan's Absalom," which immediately stuck and entirely superseded his proper name. I don't believe half the people in the Panhandle—to which newly opened country I had come to ranch for myself, and they had followed later, when he was about twelve—knew that his name was Robert Emmet Finnegan.

When he was about nineteen, the old folks gathered him up rather suddenly and sent him to college. He had got to be a big, fresh-colored, rather fine-looking fellow, with an investigating blue eye, and a peevish under lip; the kind of fellow all the girls naturally go wild over, but no man could see without wanting to kick, unless his legs were paralyzed.

I knew the whole Panhandle to a man thirsted for his blood, and yet he was safe from bodily injury for the sake of his poor old father and mother. But everything could not be borne; the old man was gently but firmly offered an alternative; so off to college Absalom went.

An account I incidentally overheard one day ran like this.

"Say! Finnegan's Absalom's gone off to college."

"No?"

"Yes. Country got to hot for him, and Finnegan sent him away."

"What was it?"

"Oh, they said he swung too long a loop for them, and they wasn't going to stand it any more."

And this was a clear statement of the case, in cattle vernacular.

He was two years at college, spending his vacations at San Antonio and other cities. Then they had to bring him home. In the first place, his prodigality was about to ruin them; the cattle just

wouldn't hold out. Then, too, it was judicious to withdraw him when they did, instead of waiting for expulsion.

Shortly after Finnegan's Absalom was sent away to Austin, the Finnegan household had acquired a new member. This was a half Mexican girl of about fifteen, whose parents, attempting to cross the treacherous Canadian at night, when the river was up, had missed the ford, gotten into the quicksands and been drowned—a thing easy enough of accomplishment in the Canadian, even in daylight, and without an extra big stream.

Ysabel was the offspring of one of those strange, incongruous unions you see sometimes on the frontier, where such odd jetsam and flotsam from the great sea of life are drifted and tossed together in fantastical combination.

Her peregrinating father had long been a sort of institution in all north and west Texas, in the guise of the harmless, necessary peddler.

A Yankee of the Yankees, selling patent churns, new-fangled household implements and recipes for making everything in the world you wouldn't want—in Texas—including all sorts of perfumes, marvelous cements, furniture polish and fancy temperance drinks. A man of iron muscles and tremendous will power, there seemed to be a lack in him that prevented him from using his remarkable and varied forces except to the most trivial ends. A crank, that lacked but a balancing touch to be a genius; full of strange contrivances and inventions, a devourer of all books and papers, author and admirer of all sorts of wild social, financial and political schemes.

Only a little weight, a touch of continuity, a little sequence in his ideas, persistence in any one line of thought or effort, and he might have been a statesman, a financier, a leader of men, and left his mark upon his time and place, instead of one of Fate's blank cartridges—an adventitious Bohemian, blown idly hither and thither by every little gust of destiny.

It was in one of his outbursts of reforming social conditions, wiping out prejudices and breaking down race distinctions that Jason Tuttle married Felice Gomez.

The girl was of a Mexican family of some traditions, a little property in land and cattle, and much pride, refusing to associate upon terms of equality with the run of poor Mexicans in the country, and insisting apoplectically upon Castilian blood whenever such a matter was broached. They had some teaching, and a few old Spanish books which they read persistently; and not one of them could be got to confess to the understanding of an English sentence by so much as the turning of an eyelash.

The funny part of the matter came in the attitude of the Gomez family toward this marriage. They were furious. They proceeded to regard the connection as little better than a disgrace, and to cast Felice off, in the most correct and edifying old Spanish manner.

And so it came about that when, sixteen years later, Tuttle and his Mexican wife were drowned in the greedy, faithless Canadian, that has stolen away so many lives entrusted to it, their fifteen-year-old Ysabel was left as utterly alone and forlorn as a little woodpecker or squirrel, orphaned before yet old enough to leave the nest; and the kind-hearted Finnegan, hearing of it, went and

got the child and brought her home. Her position in the household was a mixture of adopted daughter and petted, indulged servant.

Being the only child, Ysabel was much educated and trained, in the most singular, erratic and contradictory manner, by her strangely assorted parents; her mother watching and laboring incessantly to the end that the child should read and speak only Spanish, and grow up an ideal Spanish senorita; and her father feeding her active brain upon the most emancipated literature, and industriously pumping the most advanced of his radical ideas into her receptive mind. It spoke well for the girl's native force and judgment that she really found out some things, formed some ideas, and drew some conclusions of her own from this bewildering process.

When she first became a member of the Finnegan household she was a slender slip of a girl, quiet as a little shadow, but with ample promise of beauty if any eye had looked discerningly at her. And in the two years that elapsed before the son and heir came home, that promise bloomed into most opulent fulfillment.

Her form was pretty and graceful; but it was a curious air of individuality, a strong personal and original note in her bearing, despite its still demureness, that piqued and attracted. And then, the rich red shining lambently through her creamy cheeks and breaking into open crimson on her full lips, the big black eyes, with their long fringes downcast, and the flashing white teeth that helped to make dazzling her rather rare smile—all of these were calculated to inflame the susceptible masculine heart.

All the unattached cowboys and cattlemen in all the adjoining counties cast approving eyes upon this glowing beauty, and some had endeavored to do a little covert sighing at her shrine, but the old people, who had come to be very fond of her, were now as careful and watchful of her as of a daughter; and Ysabel herself was a model of demure discretion.

When Absalom came home and found this enchanting creature in the house, his instinct was just to reach out and take possession of it—to have and please himself with it. Wasn't it the same as everything else on the ranch, his?

For once the old people opposed him stoutly and unflinchingly, and prepared to send her to a convent school at Trinidad. Upon the heels of a long and somewhat stormy interview with Ysabel, in which he found her as determined in her views as the old people, and entirely satisfied to go away to school, he flung in upon his parents with the announcement that he was going to marry her.

At first blush this seemed as terrible to them, with their strict Old World ideas of caste, as that he should entertain less honorable intentions toward her. But their resistance was, as usual when the boy wanted anything, short-lived, and their final capitulation entire.

Of course everybody's notion of the matter was that Finnegan's had simply gotten another adoring slave; and squadrons and battalions of her masculine admirers, with their weapons and munitions of war all cleaned and primed, were breathing fire and waiting to defend her against the wrongs and insults they felt sure would be heaped upon her attractive little head, or avenge them in large

Alfred J. Brown Co.,

SOLE AGENTS FOR THE CELEBRATED



HAT BRAND ORANGES
REGISTERED

-: ORANGES :-

We guarantee this brand to be as fine as any pack in the market. Prices Guaranteed. Try them.

Alfred J. Brown Co.,
GRAND RAPIDS, MICH.

ALBERT N. AVERY,

MANUFACTURERS' AGENT FOR

CARPETS and DRAPERIES,

19 So. Ionia St.,

GRAND RAPIDS, MICH.

Special Sale of Lace and Chenille Curtains

Merchants visiting the Grand Rapids market are invited to call and inspect my lines, which are complete in every respect. In placing orders with me you deal directly with the manufacturer.

BUY THE PENINSULAR

Pants, Shirts, and Overalls

Once and You are our Customer for life.

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Our Patent, Gilt Edge, Star, Calla Lily and Golden Sheaf.

WE GUARANTEE EVERY SACK.

C. G. A. VOIGT & CO.,

GRAND RAPIDS, MICH.

Write for Quotations.

quantities of the very best blood her wronger and insulter had about him.

Vain solicitude! Ysabel needed no defense.

As with all the women of her race and class, marriage made a great change in her. From being nobody, with nothing to say, she became suddenly very much somebody, with a great deal, entirely to the point, to say. The dignity of her titles, her possessions and position, was strong within her, and she showed herself entirely capable of managing not only Finnegan's Absalom, but Finnegan himself, in a daughterly and deferential manner, when he gently counselled her to a conciliatory policy toward the young bully.

Capable of managing Finnegan! She was only too able to manage the entire ranch, and could have run the whole Panhandle, financially, politically and socially, had she ever got any sort of cinch on it.

It was not for nothing that she was the daughter of her father, with her mother's balance-weight of unpretending, dogged persistence. Finnegan's didn't know itself. The ranch was gradually metamorphosed, and run on a plan that came directly from behind those black brows of Ysabel's. And its transformation partook humorously of the dual strands intertwined in her nature. Through her suggestion a live, hustling young business man was brought from Kansas City to do the clerical work, and the handsome stationery upon which he wrote with his typewriter the able and diplomatic letters evolved by himself and Ysabel in conclave bore a neat lithographed head which read: "Rancho del Santa Cruz. Graded Hereford cattle; Merino sheep; Imported Norman Percherons. Cattle and sheep grazed and herded on shares."

The cowboys used to assert that the cows on remote ranges were mysteriously aware of the stern regime, and forbore straying off to the Salt Fork for the purpose of bogging up as heretofore; that they came meekly in, unpersuaded, at branding time, and presented their calves to be monogrammed; and that even the infrequent maverick—that Arab of the plains who owns no master—showed a chastened joy and pride in having Ysabel's rapidly increasing brand—Y. T. F., over a Roman cross—singd on his unfettered ribs, and sported it thereafter as a decoration, not a badge of serfdom.

Absalom had his allowance—a liberal enough one—and was not permitted to overrun it; and the place emerged from debt as time went on. Ysabel's besom made a clean sweep of sweaters, loafers, shirks, abuses and all sorts of superfluities, which had accumulated like barnacles upon the easy-going old Irishman and his soft-hearted wife; and the Finnegan's were on the road to wealth.

She relapsed, almost immediately after her marriage, into her beloved mother tongue; and compelled her husband, if he wished to hold communication with her, to speak and understand Spanish. It was as comical as it was amazing to see how she tamed him. When he sought, in the early days of his subjugation, to relieve his overstrained heart by abusing his father and mother, saying to them what he would not dare to so much as look at her, he met with a violent and unexpected check.

Ysabel was tenderly and gratefully attached to the old people. She would

roll those great black eyes on him, fairly nailing him, and with her arm stretched straight out at him would ejaculate in her sonorous Spanish:

"What, ungrateful one! Wilt thou speak so to my honored father and my beloved mother? Go hence with thy evil words! Take thy face away from me till I have patience to look upon it! Go!"

And Absalom would stand irresolute, evading those compelling eyes, making desperate efforts to get himself to the point of revolt; but doing always eventually as he was bidden. This fellow, the holy terror of an entire section, was thoroughly broke to all sorts of gaits and any kind of harness by a little, soft, plump scrap of a girl that wouldn't weigh more than a hundred pounds!

He that was bellicose is meek; he that was insolent is polite; he, the arch tyrant of Finnegan's, speaks civilly to his inferiors; he that thought it brave to blaspheme, and witty to be profane and impious, goes to mass—ay, to early mass—of a raw and nipping February morning!

All these wonders were worked simply by the ascendancy of her strong, intent spirit over his noisy, ungoverned weakness.

If she doesn't convert the goods she has on hand into a man, it will not be from lack of skillful, intelligent and persistent effort in its evolution, development, manufacture, manipulation; and, further, if she doesn't finally achieve her idea of a Spanish gentleman, it will only be because the stuff wasn't there.

ALICE MACGOWAN.

Essentials of a Good Grocer.

From the New York Commercial Tribune.

"I'll tell you what it is," said our old grocer friend to us the other day, "you can set it down as a fact that there are poor grocers as well as poor doctors and lawyers—and that's saying a good deal. Why, just look about the city and see what a promiscuous lot of chumps there are in the business; some of them as ignorant as mules and dirtier than swine; scores of them that know no more of politeness and how to win and treat customers than they do of the ancient Aztecs or the heroes of mythology; and others of them that know nothing whatever of groceries and couldn't make out an order if they didn't have a printed price list before their eyes."

"I'll tell you the nearer a grocer can come to being a cultured gentleman—in actions, deportment, manner and a general knowledge of his business, the greater his chances are of success. He needn't be a scholar nor a Chesterfield, but he ought to be well informed in all that pertains to his calling, and a courteous gentleman always. He can sell potatoes, draw molasses and fill an oil can, and still be cleanly in person, decorous of deportment and winsome of speech. A boor is out of place in any business house, but I do hate to see him in my line."

"And yet," said our good friend, rather reluctantly, we thought, "I believe he is found in the grocery trade oftener than anywhere else. There seems to be an idea that it is an easy business to learn and easy to manage; and so, I suppose, when a man fails at everything else, instead of sawing wood for a living he goes into the grocery business. And, as a rule, he is the 'grocer' who makes a failure of it, and ends by soaking a long line of trustful jobbers."

A Common Commodity.

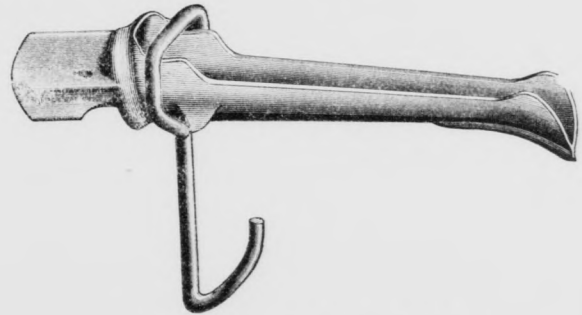
"When I was in the country last summer," said Van Arndt, "I struck a storekeeper who was in pretty queer shape. He was out of everything but—"

"Well, but what?"

"Debt."

A loafer is never satisfied with his wages.

Post's Eureka Sap Spouts.



OVER 20,000,000 SOLD.

These Spouts will not Leak

Highest Award of Merit from the
World's Industrial Exposition.

Spout No. 1, actual size, with Heavy Wire Hanger, that does not break like hangers cast on the spout.

PATENT IMPROVED—Sugar makers acknowledge a very large increase in the flow of Sap by the use of the Self-Sealing Air Trap in the Improved Eureka's, as claimed for them.

GET YOUR ORDERS IN AT ONCE so as not to get left. Write for prices.

FOSTER-STEVENS & CO. MONROE ST.

Michael Kolb & Son, Wholesale :- Clothiers,

ROCHESTER, N. Y.,

Full line of spring goods now ready; also a few lines of ulsters and overcoats, which we are closing out at a considerable reduction. MAIL ORDERS PROMPTLY ATTENDED TO and samples sent on approval, or our Michigan representative will be pleased to wait on you if you will address him as follows:

**WM. CONNOR,
MARSHALL, MICH**

AMONG THE TRADE.

AROUND THE STATE.

Albion—L. L. Putnam succeeds E. Keller in the grocery business.

Sturgis—Chas. Schweder succeeds I. Alringer in the grocery business.

Hastings—Geo. W. Soule & Son have opened a bazaar and novelty store.

Sturgis—L. P. Zent is succeeded by T. H. Straphagle in the meat business.

McBain—De Leon & Co. succeed De Leon & Esterle in the drug business.

Greenville—L. W. Sprague succeeds Sprague Bros. in the hardware business.

Erie—W. H. McClain succeeds W. H. McClain & Co. in the sawmill business.

Shelby—Hart Bros. have closed their meat market and retired from the business.

Leonard—Terry & Hamilton succeed James C. Chamberlain in the meat business.

Detroit—F. C. Mueller has removed his dry goods stock from Metamora to this place.

Lansing—Thos. J. Champion has removed his boot and shoe stock to Paulding, Ohio.

Marshall—Radford & McDonald have purchased the grocery business of Geo. W. Coleman.

Big Rapids—John Hansen—boot and shoe dealer will remove to Manistee about March 1.

Muskegon—J. D. Huntley & Co. are succeeded by J. Geo. Dratz in the dry goods business.

Fremont—W. W. Tanner has gone into partnership with W. C. Bryant in the furniture business.

Battle Creek—Clemens & Young, grocers, have dissolved, E. H. Young continuing the business.

Middleton—Isam & Kelly, hardware dealers, have dissolved, F. T. Isam continuing the business.

South Lyon—Blackwood & Jones, undertakers, have dissolved, D. H. Jones continuing the business.

Dundee—Payne & Borchert, meat dealers, have dissolved, Shuler & Borchert continuing the business.

Inlay City—Morris B. Gordon succeeds Smith & Gordon in the grocery, bakery and wall paper business.

Hickory Corners—Chas. B. Lawrence has been admitted to partnership with Frederick B. Lawrence in the meat business.

East Jordan—Dr. Warne has purchased and removed to this place the Calkins & Warne stock of drugs from Central Lake.

St. Louis—C. Whittaker, of the "racket" store, gave a chattel mortgage, and also made an assignment January 19. Assets and liabilities, unknown.

Charlevoix—The Fox estate has taken the shoe stock of Fox & Miller, the surviving partner retiring, and the stock is being closed out to settle up the estate.

Greenville—W. J. Fowler has purchased the interest of F. W. Briggs in the hardware firm of Fowler & Briggs and will continue the business in his own name.

Rockford—Hessler Bros. druggists and proprietors of the Rockford Hardware Company, have dissolved, W. F. Hessler continuing the drug business and H. C. Hessler continuing the hardware business.

Vicksburg—H. L. Carpenter has decided to remove his drug stock to some point in Tennessee. This leaves a good

opening for a live druggist, as considerable country trade is tributary to this place.

St. Louis—Perry S. Leonard, who has conducted the boot and shoe business here for the past two years, made an assignment Jan. 19 to Geo. D. Reeves, with liabilities of \$700 and assets of \$1,000.

Bancroft—Sherman, Worden & Co. succeed R. Sherman & Son in general trade. The Exchange Bank, which has been conducted in connection with the general store, will be continued by R. Sherman & Son.

Freeport—Wilbur H. Pardee has sold his stock of general merchandise to S. C. Woollett, formerly engaged in general trade at Alto. Mr. Pardee contemplates taking a trip through the West before locating permanently.

Muskegon—Henry Cummings, for ten years engaged in the retail grocery business, has sold his stock to Wm. H. Reed. It is reported that Mr. Cummings will remain in Muskegon and engage in the wholesale grocery business.

Shelby—A. G. Avery, who has been engaged in general trade here for over twelve years, has sold his stock, the transfer to take place April 1. The identity of the purchaser has not yet been disclosed, but it is thought to be Newton Phillips.

Detroit—T. B. Rayl & Co. have merged their business into a corporation under the style of the T. B. Rayl Hardware Co. The capital stock is \$60,000 of which \$42,000 is paid in. The incorporators are T. B. Rayl, Dudley W. Smith, Alexander Paton and James Wilke.

Stanton—J. N. Crusoe, who has conducted the general merchandise business several years under the style of Crusoe Bros., has admitted Claude Howell to partnership and the firm will hereafter be known as the J. N. Crusoe Co. Mr. Howell has been head clerk in the Crusoe store for several years.

Detroit—The Detroit health department has turned over to the garbage company twelve cheese which have been in possession of the Food Inspector for some time. The cheese were seized some time ago, and when Food Inspector Harvey tried to sample the cheese himself he became deathly sick. The first cheese was found at Hert's stall on the market. It was found to contain tyrotoxin in large quantities, and when it was learned that Hert had purchased the cheese from A. W. Frink & Co., at 42 Woodward avenue, the balance of the lot was seized. They were shipped to this city by J. H. Green, of Jasper, Mich. Since that time all of the cheese have been examined and all found to contain tyrotoxin in sufficient quantities to cause poisoning of a serious nature.

MANUFACTURING MATTERS.

Owosso—The Johnson Baking Co. has purchased the candy manufacturing business of Hodge Bros.

Ludington—The Carter Lumber Co. will start its new sawmill March 1, unless the ice should prevent.

Delray—The name of the Bureau Manufacturing Co. has been changed to the Louis J. Bureau Soap and Manufacturing Co. The corporation has a capital stock of \$100,000, of which \$40,000 is paid in.

Corunna—John M. Fitch & Son desire to remove their planing mill plant to Owosso. They value their machinery at

\$8,000 and ask the people of Owosso to give them as a bonus the \$1,500 it would cost to make the change.

Muir—The first of the Davis & Rankin cases against those who subscribed to the capital stock of the Palo creamery and failed to pay it resulted in favor of Wellington Jordan, the defendant, it being satisfactorily proved that the subscription was obtained by misrepresentation.

Sparta—Z. V. Cheney, of Grand Rapids, is now the owner of the one-third interest in the Sparta Flouring Mill heretofore held by his brother, A. B. Cheney, of this place, the transfer having been made last week. The other two-thirds interest remains, as before, in the hands of R. A. Hastings and Joseph Lown.

Alpena—George N. Fletcher & Sons' sulphite paper pulp factory turned out 3,914,000 pounds of pulp in 1893, as compared with 7,121,000 in 1892. The mill was shut down during January and February on account of additions and repairs, and was shut down three months during the duldest period of the season passed.

Alpena—Alger, Smith & Co. have made a proposition to Alpena to transfer their rafting operations from Black River, Alcona county, to Alpena. They want right of way for railway tracks to certain mills and for banking ground, and a bonus of \$5,000. It is expected the matter will be definitely settled the present week.

Detroit—Articles of association of the C. E. Keefer Manufacturing Co. has been filed, the object of the corporation being to manufacture fur and leather goods at Hillsdale. The capital stock of the corporation is \$5,000, divided into 500 shares, and \$2,000 of the amount is paid in. The incorporators are Judson E. Lyon, Charles E. Keefer and Alex. G. Comstock.

Saginaw—C. Merrill & Co. are not lumbering as yet. Their big mill cuts about 24,000,000 feet annually, and, as they have 100,000,000 feet of standing timber, they naturally dislike to have the mill remain idle, but, under the circumstances, they would rather have the lumber in the trees than tied up on their docks, on which they are now carrying 16,000,000 feet, or more than two-thirds of the entire output of the mill the last season.

Adrian—The Adrian Creamery is having a hard time. Burnap & Burnap, of Toledo, who put up building and furnished machinery, solicited subscriptions from influential men, stating they would not be called on to pay. Now the Toledo house comes on and demands pay from every one, and a warm time is coming. A few subscribers will not pay because the building was not put up where they understood it was to be. Others claim that it cost them \$1,500 more than it ought.

Saginaw—W. S. Thompson, of Saginaw, who has operated what is known as the Gould sawmill here the last two years, has about finished building a mill at Cedar Lake, Clare county, for the Clare Lumber Co., in which Nelson & Church, of Ithaca, are concerned. They own about 10,000 acres of land in that vicinity, on which there is estimated to be about 35,000,000 feet of timber, a considerable portion of which is pine and hemlock. It is a circular mill, with a capacity of 40,000 feet, with a shingle and lath mill in connection. Mr. Thompson will operate the mill for the com-

pany, sawing by the thousand, and will also operate the Gould mill here.

Holland—Negotiations have been going on for the past week or two between Kalamazoo parties and some of our business men for the building of a paper mill here. Last week Jacob Hoek, of Kalamazoo, was here and met some of the prominent business men to talk the matter up. Mr. Hoek is an experienced paper mill man, having built the mills at Otsego, Plainwell and Kalamazoo, and has been twenty-seven years in the business. He explained the methods and made a proposition that he and some of his friends would take \$30,000 stock, providing the citizens here took \$10,000 stock, \$30,000 being required. The business men thought well of the project and the necessary stock has been taken. It is proposed to build a mill employing about forty hands and the pay roll will be about \$350 per week. A No. 2 book paper will be principally manufactured.

Manistee—The returns from the sawmills of their cut of the past season make very interesting reading. A comparison with the cut of 1892 shows a quite marked curtailment. One mill that made 21,000,000 feet of lumber and 41,000,000 shingles in 1892 could only show 12,000,000 lumber and 23,000,000 shingles for 1893. Another made 12,000,000 lumber in each year, but the shingle product of 1892 was 27,000,000 and for 1893, 14,000,000. A comparison of the stock on hand, from the reports so far received, shows 29,000,000 feet for 1892 against 35,000,000 feet for 1893, which is a much less excess on hand than one would have thought possible, as stocks were shipped out much closer than is ordinarily the case in the fall of 1892, the demand from Chicago being so great that shipments were continued far into December. In shingles there is a more marked increase of the amount held over, which proves that the shingle business was in a relatively much worse state last year than lumber. The reports received show about 27,000,000 on hand in 1893 against about 13,000,000 pieces in 1892.

As long as prize fighting pays so much better than preaching, the devil will feel that he still owns the earth.

Some fiddlers can play a tune on one string, but it never makes anybody want to dance.

WANTED,

Shippers of live and dressed poultry, butter, eggs, pork, veal and country produce to correspond with us, as we can do you good in this market. We handle all goods on commission, and quote you our market as follows for this week:

LIVE POULTRY.

Spring Chickens.....	8@84c
Fowls.....	7@74c
Turkeys.....	9@94c
Ducks and geese.....	9@10c

DRESSED POULTRY.

Spring Chickens.....	11@114c
Fowls.....	9@10c
Turkeys.....	11@12c
Ducks and Geese.....	10@11c

BUTTER.

Roll, A1.....	19@20c
Cooking.....	10@11c

EGGS.

Fresh, per doz.....	15@16c
Held, per doz.....	14c

VEAL.

Prime.....	7@74c
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PORK.

Prime.....	6@64c
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We handle butter and pork for 5 per cent., and eggs for 1 cent per dozen; poultry and country produce at 10 per cent. Can send you references of some of the best shippers in Michigan. We solicit your consignments and correspondence.

O. CLYDE TUCKER & CO.,

GRAND RAPIDS.

GRAND RAPIDS GOSSIP.

Rooks & Wilson have opened a drug store at Stanwood. The stock was furnished by the Hazeltine & Perkins Drug Co.

Frank E. Thatcher and Henry Gannon have formed a copartnership under the style of Thatcher & Gannon and arranged to open a new drug store at Ravenna. The Hazeltine & Perkins Drug Co. has the order for the stock.

E. F. & E. Hambergh have opened a general store at Kent City. P. Steketee & Sons furnished the dry goods; Rindge, Kalmbach & Co., the boots and shoes; the Olney & Judson Grocer Co. and the Telfer Spice Co., the groceries.

H. E. Grand-Girard and Belden Reagan have formed a copartnership under the style of Grand-Girard & Co. and embarked in the business of manufacturing pharmacists, selling agents for drug store property and employment bureau for drug clerks.

Gripsack Brigade.

Geo. W. Stowitts has returned from Mansfield, Ohio, where he spent a month with his house and relatives.

Arkansas *Gazette*: Commercial travelers, as a rule, are extremely fortunate. Of all the railroad wrecks, train robberies and disastrous cyclones of the past year the "invincibles" have invariably emerged from the tangled ruins "right side up with care." They still "tote" the mystic grip with the same graceful mien as though nothing unusual had happened, and continue to make glad the hearts of those they visit with "special bargains" and humorous anecdotes. The fact that they are "angels of commerce" very likely accounts for the apparent intervention of Providence.

Frank Goodyear, traveling representative for the Upjohn Pill & Granule Co., of Kalamazoo, died at the Saratoga Hotel, Chicago, last Friday. The Associated Press reports state that death was probably caused by a combination of whisky and morphine. Mr. Goodyear formerly traveled for the Lemon & Wheeler Company, of this city, previous to which time he was engaged in general trade at Hastings for a number of years, where his business ended in failure. He was a man of generous impulses and good intentions, but was driven to questionable acts through slavery to the drink habit.

C. W. Leggett, whose experience with an explosive bomb which he received in the mail was described in THE TRADESMAN of last week, sent the package to Chicago for examination, when it was ascertained that the explosion was only the fulminate, which was intended to explode what was evidently a dangerous bomb. Its faulty construction was the only thing that saved Mr. Leggett from being blown to pieces. The post office officials are trying to determine where the dangerous thing came from, but there seems little likelihood of their being able to do so, although Mr. Leggett is pretty well satisfied as to the source from which it emanated.

"Every few days we read about people being caught in folding beds," said a traveling man at the Morton House the other night, "and strangled to death or rendered cripples for life. It is easy to prevent this. Every folding bed can be easily fitted with hooks or bolts that will fasten into unobtrusive staples or sockets in the floor and make it impossible to

close the bed without unfastening them or pulling up the floor. Every one of them should have some protection. A traveling friend of mine who often stops at hotels where folding beds are used carries a strong nickel chain, like those used in hanging window weights, in his valise, and at either end there is a sharp screw eye. The chain is about six feet long and takes up scarcely any room. When he strikes a room with a folding bed he lets the bed down, screws one of the screw eyes in the floor on one side of the bed at the foot, carries the chain over the frame and under the mattress to the other side, draws the chain taut and sinks the other screw eye in the floor. This method was adopted by my friend after he had nearly lost his life in one of the beds. They are as dangerous as unloaded guns."

The Hardware Market.

It is yet early in the year to form any definite idea of just what the spring trade will be. We are, however, looking for a fairly good business, although not as good as last year. In some respects it should be better, as all goods are very low and a little money goes a long way; but in some cases it is hard to get that "little money." In many lines of goods for future shipments orders are being placed very freely. Screen doors, window screens, wire cloth, nails, barbed wire, corn planters, potato planters, agricultural tools, etc., are specified for March and April shipments.

Wire nails—The market remains stationary at the low price, with but very little prospect that it will go higher. We quote \$1.50 from stock and \$1.20 if shipped direct from the mill.

Skates—Seem to be about the liveliest thing at the present time, as everybody wants them, and stocks in the hands of jobbers are much broken and the winter, being more than half over, it takes a good deal of courage to reorder at this late day.

Chains—We quote the following on different qualities of chains, net:

	Common.	BB.	BBB.
1-4	6 1/4	6 3/4	8 1/4
5-16	4 9-10	5 4-10	7 1/4
3-8	4 1/2	5	6 1/4
7-16	4	4 1/2	5 1/4

Post Hole Diggers—We quote:

	Dozen.
Champion	88 50
Little Giant	15 50
Hercules	12 50
Schiedler	16 50

Barbed and plain wire—The open winter has created quite a demand for wire of all kinds, both for present use and future deliveries. Jobbers from stock are naming as follows:

No. 9 plain annealed	\$1 75
Nos. 10 and 11, plain annealed	1 85
No. 12, plain annealed	1 95
No. 13, plain annealed	2 05
No. 14, plain annealed	2 15
Galvanized, 40c. advance	
Painted barb.	2 20
Galvanized barb.	2 60

The Drug Market.

Opium has advanced on account of receipt of cables from the primary market that frosts have injured the growing crop.

Morphia is unchanged.

Quinine is very firm, with a further advance looked for soon.

Cuttle bone has declined.

Assafoetida is higher. The customs appraisers at New York refuse to pass inferior gum and only that which is up to the pharmacopoeia standard. As this grade is scarce, a sharp advance has taken place.

Quicksilver is lower.

Turpentine is lower.

The Dry Goods Market.

Nearly all grades of bleached cottons have declined 1/4 @ 1/2 c per yard. Brown cottons in the better grades have dropped 1/4 c.

American light prints are now quoted at 3 1/2 c and blues 5 1/4 c.

Black sateens have declined 1/2 c.

Amoskeag and Lancaster gingham have declined 1/2 c.

Cambries are now sold at 4c.

Jobbers are showing new lines of spring outing flannels at 8 @ 10 1/2 c in stripes and plaids.

All lines of ticking have dropped fully 1/2 c. Low grades are offered at 6 1/4 @ 7 1/2 @ 8c, which formerly sold at 7 1/2 @ 8 @ 8 1/2 c. At these prices the goods are very cheap.

Ginghams are sold cheaper now than they have ever been offered. All the 10 1/2 c grades are being sold at 8 1/2 c. The makes are Toile du Nord, A. F. C. and Bates.

The Wool Market.

The wool market is still in an unsettled condition. Prices in several centers have dropped a trifle lower and business is reported to be very dull. Improvement will come, if it comes at all, with the preparation for next fall's trade. Woolen mills in the East are, one by one, starting up, but with fewer hands and at largely reduced wages. Some of them are merely "cleaning up" and may run but a few weeks. No business is being done in the local market, as buyers are afraid of a still further decline in prices.

John F. Robbins, who is now a peddler of tobacco and cigars about the streets of Cincinnati, in 1866 paid the highest price ever paid for a hoghead of a certain kind of tobacco—\$5,115.25. He worked it into a special brand of plug tobacco, and made a fortune. He got to be worth \$250,000, but the Government officials detected him in shipping manufactured tobacco without the stamps. The trial took every penny of his fortune and he was never able to regain his feet financially.

Strawberries will soon be around in high-bottomed boxes at high prices.

PRODUCE MARKET.

Apples—Baldwins, Greenings, Ben Davis and Wine Sap varieties command \$4.50 per bbl.

Beans—Pea and medium are active and strong, with increasing demand. Handlers pay \$1.25 for country cleaned and \$1.40 for country picked, holding city cleaned at \$1.55 in carlots and \$1.65 in less quantity.

Butter—Dealers pay 15 @ 17c for choice dairy, holding at 17 @ 19c. Creamery is dull and slow sale at 22 @ 24c.

Cabbage—Home grown, \$5.26 per 100.

Carrots—20c per bushel.

Cranberries—Cape Cod are lower commanding \$2 per bu. and \$5.75 per bbl. Jerseys are in moderate demand at \$5.50.

Celery—Home grown commands 15 @ 18c per doz.

Eggs—The market has gone to pieces, handlers paying 14c for fresh and 10 @ 11c for pickled and cold storage stock.

Grapes—Malaga are in moderate demand at \$4.50 per keg of 55 lbs. net. California Tokays are in fair demand at \$2.50 @ 2.75 per crate of 4 5-lb. baskets.

Honey—White clover commands 16c per lb. dark buckwheat brings 13c. Both grades are very scarce and hard to get.

Lettuce—Grand Rapids forcing, 12 1/2 c per lb.

Maple Sugar—10 per lb.

Nuts—Walnuts and butternuts, 75c per bu.

Hickory nuts, \$1.10 per bu.

Onions—Handlers pay 40c, holding at 50c per bu. Spanish are in small demand at \$1.25 per 40 lb. crate.

Potatoes—Weaker, except seed (red) Rose, which commands a premium of 10c per bu. over the whiter and more edible varieties. Dealers pay 45c for red and 35c for other varieties, holding the latter at 45c per bu.

Squash—Hubbard, 1 1/2 c per lb.

Turnips—25c per bu.

Hides, Pelts and Furs.

Hides—The market has eased up all along the line, tanners finding little encouragement in the face of the limited demand for leather. Notwithstanding that the shoe trade shows a welcome activity in some quarters, hides are still on the down grade, with little prospect of improvement. Buyers are shy, not caring to purchase on a falling market, and are merely filling standing orders.

Pelts—Are not in it. They are dead property. Prices unchanged.

Furs—Are off and dull. Prices have fallen on account of the slump at the great London sale, which proved a disappointment in several respects. Local buyers are cutting close, shaving right down to the hide, as there has been no money in furs at the prices which have prevailed so far this season.

FOR SALE, WANTED, ETC.

Advertisements will be inserted under this head for two cents a word the first insertion and one cent a word for each subsequent insertion. No advertisements taken for less than 25 cents. Advance payment.

BUSINESS CHANCES.

CASH FOR STOCK OF MERCHANDISE. Must be cheap. Address No. 849, care Michigan Tradesman. 849

WHO WANTS A COMPETENT MARRIED man for farm work who can take full charge of same? City references. Address, N. Rice, 49 Dudley Place, Grand Rapids, Mich. 850

FOR TRADE—FARM OF 100 ACRES, HEAVY loam soil, new buildings insured for \$2,200, to exchange for half long time and balance a stock of goods, or Grand Rapids real estate. Address "Farmer," care Michigan Tradesman. 551

FOR SALE—A NEW STOCK OF CLOTHING and gent's furnishing goods. Or will exchange for cheap pine or hardwood lumber. Address Box 708, Owosso, Mich. 552

WANTED—A MAN WHO HAS \$2,500 OF General Merchandise, or would like to help increase a stock where they will be sure of camp trade of fifty men, and a general trade of \$10,000 to \$15,000. Ready pay. This will bear daylight. Lock box 31, Farwell, Mich. 848

FOR SALE—SMALL STOCK OF GROCERIES and fixtures in a good location. For particulars address P. O. box 1000, Traverse City, Mich. 847

TO RENT—AFTER FEBRUARY 1, 1894, storeroom 21x100 feet; brick; best store and location in town; good opening for drugs and wall paper, hardware or dry goods. Address R. S. Tracy, Sturgis, Mich. 844

PARTNER WANTED—I WISH TO ADD A \$2,000 shoe stock and my time to a general stock in good town. Must be reliable party. Or will exchange \$1,200 shoe stock for dry goods. Address No. 843, care Michigan Tradesman. 843

FOR EXCHANGE—FOR CITY OR COUNTRY real estate, a new stock of clothing and furnishing goods, invoicing from \$5,900 to \$6,000. Address No. 832, care Michigan Tradesman. 832

A CLEAN STOCK OF GROCERIES FOR Sale; good trade, cheap for spot cash; the only delivery wagon in town. Stock about \$2,500. Investigate. Address box 15, Centreville, Mich. 830

WANTED—WOODENWARE FACTORY OR Saw Mill, with good power, to locate here. Substantial aid will be given the right party. Address S. S. Burnett, Lake Ann, Mich. 819

SITUATIONS WANTED.

WANTED—POSITION AS WINDOW TRIMMER, book-keeper or salesman. A young man of five years' experience in general store. References if desired. Address No. 829, care Michigan Tradesman. 829

A Big Drive

IN ALL SILK (SAT. EDGE) RIBBONS.

Having purchased a large lot of All Silk Ribbons at the great per-emptory sale in New York for cash, we are enabled to offer you the following bargains:

No. 5	40c
No. 7	52c
No. 9	68c
No. 12	84c

Or we will assort you a box each of Nos. 5, 7, 9 and 12, at 52 1/2 c average, and you can select your own colors.

We make a specialty of Ribbons, and you will find that we have the largest and most complete stock of these goods in the State.

We solicit your inspection or mail orders.

Corl, Knott & Co.,

20-22 No. Division St.,

GRAND RAPIDS, MICH.

MEN OF MARK.

Frank A. Stone, Manager of the Grand Rapids Vapor Stove Co.

Frank A. Stone was born in this city in the year 1854. He received his education in the common schools of the city, finishing with a full business course in Prof. Swensberg's business college. Previous to entering the business college, however, he spent a year as salesman in Bissell & Son's crockery store. Upon leaving college he entered H. Leonard & Sons' establishment, taking all the "grades" in succession, as chore boy, salesman, then in the wholesale department as shipping clerk and billing clerk. About nine years ago the wholesale crockery department was removed to its present location. Mr. Stone went with it as a salesman, but was soon promoted to the position of assistant buyer. He was advanced from one position to another until he became, in fact, though not in name, practically manager, other large interests of the firm not permitting them to always give their personal supervision to the crockery business. When the announcement was made at the beginning of this year that Mr. Stone had severed his connection with the wholesale crockery business of H. Leonard's Sons, it occasioned considerable astonishment. He had been connected with the business for twenty years and his friends supposed he was a fixture in it and that he would eventually become a member of the firm. Several months ago, however, he received a flattering offer from the Grand Rapids Vapor Stove Co., which, after mature consideration, he decided to accept. Many of his friends are of the opinion that he has chosen wisely. Mr. Stone himself is enthusiastic over the prospects of the business the management of which he has assumed. He has taken hold with his usual energy and determination and is rapidly getting things into shape. His thorough business education, together with his long experience in such a house as the Leonards', peculiarly fit him for the duties of his new position, and the Grand Rapids Vapor Stove Co. is to be congratulated upon securing him as business manager. A man of keen business foresight, energetic and aggressive, he yet has secured and holds the esteem of all with whom he has had business relations. THE TRADESMAN wishes him success in his new sphere, and predicts for him a large measure of it.

No Wish To Intrude.

Business Man—Show me some of your soft black hats.

Hatter's Clerk—Yes, sir. Here's a line that will just suit you. Best quality and latest style. Gentleman's hat. What size?

"Haven't you something wider in the brim and a little higher in the crown?"

"Yes, sir. That's the kind we sell to Chinamen."

"Let me see some of them, please."

"Yes, sir; but I don't think they will suit you at all. Nobody but a Chinaman buys that sort of hat now. I've sold 'em two dozen of that kind in the last month."

"That style just suits them, does it?"

"Always."

"It's what they ask for when they come in, is it?"

"Every time."

"And you don't try to sell them any other kind, do you?"

"You bet I don't."

"Well, I guess I'll go to some store where they are as anxious to please a white man as they are to please a Chinaman. Good evening."

Dry Goods Price Current.

UNBLEACHED COTTONS.	
Adriatic	7
Argyle	6
Atlanta A.A.	6
Atlantic A.	6
" H.	6
" P.	5
" D.	5
" LL.	5
Amory	6
Archery Bunting	4
Beaver Dam A.A.	4
Blackstone O.	3
Black Crow	6
Black Rock	6
Boat, AL.	7
Capital A.	5
Cavanat V.	5
Chapman cheese cl.	3
Clifton C.R.	5
Comet	6
Dwight Star	6
Clifton C.C.C.	5
BLEACHED COTTONS.	
A B C.	8
Amazon	8
Amsburg	6
Art Cambric	10
Blackstone A.A.	7
Beats All	4
Boston	7
Cabot	6
Cabot, %	6
Charter Oak	5
Conway W.	7
Cleveland	6
Dwight Anchor	8
" shorts	8
Edwards	6
Empire	7
Farwell	7
Fruit of the Loom	8
Fitchville	7
First Prize	6
Fruit of the Loom %	7
Fairmount	4
Full Value	6
HALF BLEACHED COTTONS.	
Cabot	7
Farwell	8
CANTON FLANNEL.	
Unbleached	5
Housewife A.	5
" B.	5
" C.	6
" D.	6
" E.	7
" F.	7
" G.	7
" H.	7
" I.	8
" J.	8
" K.	9
" L.	10
" M.	10
" N.	11
" O.	11
" P.	14
DRESS GOODS.	
Hamilton	8
" "	9
" "	10
G G Cashmere	20
Nameless	16
" "	18
CLOTHES.	
Coraline	2
Schilling's	9
Davis Waists	9
Grand Rapids	4
CLOSET JEANS.	
Armory	6
Androsoggin	7
Biddeford	6
Brunswick	6
FANCIES.	
Allen turkey reds	5
" robes	5
" pluk & purple	5
" buffs	5
" pink checks	5
" staples	5
" shirtings	4
American fancy	5
American indigo	5
American shirtings	4
Argentine Grays	6
Anchor Shirtings	4
Arnold	6
Arnold Merino	6
" long cloth B.	9
" C.	7
" century cloth	7
" gold seal	10
" green seal TR	10
" yellow seal	10
" serge	11
" Turkey red	10
Ballon solid black	5
" colors	5
Bengal blue, green, red and orange	6
Berlin solids	5
" oil blue	6
" green	6
" Foulards	5
" red %	7
" %	9
" 44	10
" 34XXXX	12
Cochecho fancy	5
madders	5
" XX twills	5
" solids	5
TICKINGS.	
Amoskeag A.C.A.	12
Hamilton N	7
" D.	8
" Awning	11
Farmer	8
First Prize	10
Lenox Mills	15
COTTON.	
Atlanta, D.	6
Boat	6
Clifton, K.	7
UNBLEACHED COTTONS.	
Arrow Brand	4
" World Wide	6
" LL.	4
Full Yard Wide	6
Georgia A.	6
Honest Width	6
Hartford A.	5
Indian Head	5
King A.	6
King E.C.	5
Lawrence L.L.	4
Madras cheese cloth	6
Newmarket G.	5
" B.	5
" N.	6
" DD.	5
" X.	5
Noble R.	5
Our Level Best	6
Oxford R.	6
Pequot	7
Solar	6
Top of the Heap	7
BLEACHED COTTONS.	
Geo. Washington	8
Glen Mills	7
Gold Medal	7
Green Ticket	8
Great Falls	6
Hope	7
Just Out	5
King Phillip	4
" OP.	7
Lonsdale Cambric	10
Lonsdale	8
Middlesex	5
No Name	7
Oak View	6
Our Own	5
Pride of the West	12
Roseland	7
Sunlight	4
Utica Mills	8
Nonpareil	10
Vinyard	8
White Horse	6
Rock	8
DRESS GOODS.	
Integrity colored	20
White Star	18
" colored	20
DRESS GOODS.	
Nameless	20
" "	25
" "	27
" "	30
" "	32
" "	35
CLOTHES.	
Wonderful	8
Brighton	4
Bortree's	9
Abdominal	15
CLOSET JEANS.	
Naukeagsatteen	7
Rockport	6
Conestoga	6
Walworth	6
FANCIES.	
Berwick fancies	5
Clyde Robes	5
Charter Oak fancies	4
DelMarine cashm's	5
" mourn'g	5
Eddystone fancy	5
" chocolat	5
" robes	5
" satens	5
Hamilton fancy	5
" staple	5
Manchester fancy	5
" new era	5
Merrimack D fancy	5
Merrim'ck shirtings	4
Reppfurn	8
Pacific fancy	5
" robes	6
Portsmouth robes	6
Simpson mourning	5
" greys	5
" solid black	5
Washington indigo	6
" Turkey robes	7
" India robes	7
" plain T'ky X	8
" X	10
Ottoman Tur	6
key red	6
Martha Washington	7
Turkey red %	7
Martha Washington	7
Turkey red	9
Riverpoint robes	9
Windor fancy	6
" gold ticket	6
Indigo blue	10
Harmony	4
TICKINGS.	
A.C.A.	13
Pemberton A.A.	16
York	10
Swift River	7
Pearl River	12
Warro	13
C oga	16
COTTON.	
Star A	8
No Name	7
Top of Heap	9

DEMINS.	
Amoskeag	12
" 9 oz	12
" brown	12
Andover	11
Beaver Creek A.A.	10
" BB.	9
" CC.	7
Boston Mfg Co. br.	7
" blue	8
" d & twist	10
Columbian XXX br.10	10
XXX bl.10	10
GINGHAMS.	
Amoskeag	6
" Persian dress	7
" Canton	7
" AFC.	8
" Teazle	10
" Angola	10
" Persian	7
Arlington staple	6
Arasapha fancy	4
Bates Warwick dres	7
" staples	6
Centennial	10
Criterion	10
Cumberland staple	5
Cumberland	5
Essex	4
Elfin	4
Everett classics	8
Exposition	7
Glenarrie	6
Glenarven	6
Glenwood	7
Hampson Jhalon	5
Johnson Jhalon	5
" indigo blue	9
" zephyrs	16
GRAIN BAGS.	
Amoskeag	14
Stark	19
American	14
THREADS.	
Clark's Mile End.	45
Coats, J. & P.	45
Holyoke	23
Barbour's	95
Marshall's	90
KNITTING COTTON.	
No. 6	33
" 8	34
" 10	35
" 12	36
No. 14	37
" 16	38
" 18	39
" 20	40
CAMBRICS.	
Slater	4
White Star	4
Kid Glove	4
Newmarket	4
Edwards	4
Lockwood	4
Wood's	4
Brunswick	4
RED FLANNEL.	
Fireman	27
Creedmore	27
Talbot XXX	30
Nameless	27
Buckeye	32
MIXED FLANNEL.	
Red & Blue, plaid	40
Union R	22
Windsor	18
6 oz Western	30
Union B	22
Grey S R W	17
Western W	18
D R P	18
Flushing XXX	23
Manitoba	23
DOMEST FLANNEL.	
Nameless	8 @ 9
" 8 1/2 @ 10	12
" 9 @ 10 1/2	12
CANVASS AND PADDING.	
Slater	9
Black	10
10 1/2	10
11 1/2	11
12 1/2	12
13 1/2	13
14 1/2	14
15 1/2	15
16 1/2	16
17 1/2	17
18 1/2	18
19 1/2	19
20 1/2	20
DUCES.	
Severen, 8 oz	9
Mayland, 8 oz	10
Greenwood, 7 1/2 oz	9
Greenwood, 8 oz	11
Boston, 8 oz	10
West Point, 8 oz	10
" 10 oz	12
Raven, 10 oz	13
Stark	13
Boston, 10 oz	12
WADDINGS.	
White, doz	25
Colored, doz	20
Per bale, 40 doz	85
Colored	75
SILK.	
Slater, Iron Cross	8
" Red Cross	9
" Best AA	10
" Valley City	10
L	7
G	8
SEWING SILK.	
Corticelli, doz	85
twist, doz	40
50 yd, doz	40
BOOKS AND EYES—PER GROSS.	
No 1 Bl'k & White	10
" 2	12
" 3	12
" 4	12
No 2-30, M C	50
" 3-18, S C	45
No 2 White & Bl'k	12
" 4	15
" 6	18
No 2 White & Bl'k	20
" 4	23
" 6	26
COTTON TAPE.	
No 2 White & Bl'k	20
" 4	23
" 6	26
SAFETY PINS.	
No 2	28
No 3	36
NEEDLES—PER M.	
A. James	140
Crowley's	135
Marshall's	100
TABLET CLOTH.	
5-4	175
6-4	175
7-4	175
8-4	175
9-4	175
10-4	175
11-4	175
12-4	175
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98-4	175

Damage for Errors in Telegraph Messages.

The law imposes upon a contract of carriage by which a telegraph company transmits a message many liabilities which the express contract between the parties does not contain. The ordinary conditions attached to the contract of telegraph delivery are briefly as follows: That in order to guard against mistakes or delays the sender of a message shall order it repeated, for which one-half of the regular rate is charged in addition; it is agreed between the sender of a message and the telegraph company that the company shall not be liable for mistakes in the transmission or delivery or for the non-delivery of any unreported message beyond the amount received for sending the same, nor for mistakes or delays in the transmission or delivery or for the non-delivery of any repeated message beyond fifty times or other specified multiple of the sum received for sending the same, unless specially insured, nor in any case for delays arising from unavoidable interruption in the working of the telegraph line or for errors in cipher or obscure messages. Under such a contract as this, it is apparently clear that unless the sender of a message has it insured by the company and pays the premium for their assumption of the liability, he is limited in his recovery for any damage which may result to the amount specified by the condition upon the contract.

This is not strictly true. A telegraph company, in the eye of the law, is a common carrier, and there are certain liabilities against which a common carrier cannot contract. Notwithstanding such a contract as this, the telegraph company, for instance, will be held absolutely liable for all damages, without limit, which may result from its negligence, or the negligence of its employees. The telegraph company, by operating its line, assumes to do its work with a reasonable degree of care, and against the consequences of neglect of that duty the law will not permit it to contract. The measure of damages for the delay, non-transmission, or misreading of a telegraphic message is the actual proximate damage which results from the neglect or fault of the company. This is, under the rule of damages, such injury as might reasonably be expected to result from the error complained of.

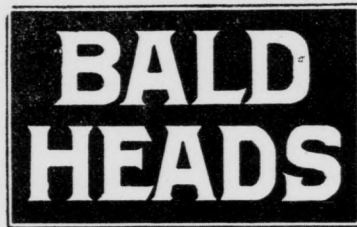
The rule for the recovery of damages as was stated in the leading case upon that subject in this country in one of the early New York decisions is in the following language: "The party injured is entitled to recover all his damages, including gains prevented as well as losses sustained; and this rule is subject to but two conditions: the damages must be such as may fairly be supposed to have entered into the contemplation of the parties when they made the contract—that is, they must be such as might naturally be expected to follow its violation; and they must be certain, both in their nature and in respect to the cause from which they proceed." Under this rule, only nominal damages or the price paid for transmitting the message can be recovered for neglecting to transmit or to deliver it, if its purport is not explained to the agent of the company or its operator, or if it is written in cipher, or is wholly unintelligible to him; for no other damages in such a case could be within the contemplation of the parties. The operator who receives and who represents the company, and may for this purpose be said to be the other party to the contract, cannot be said to look upon such a message as one pertaining to transactions of pecuniary value and importance, and in respect to which pecuniary loss or damages will naturally arise in case of his failure or omission to send it. If ignorant of its real nature and importance, it cannot be said to have been in his contemplation at the time of making the contract that any particular damage or injury would be the probable result of a breach of the contract on his part.

It will, therefore, be seen that it is of importance to the business man, in sending telegraph messages which are of grave concern to him, to take the trouble when he sends the message to call the attention of the receiving clerk or the

representative of the company, whoever it may be, who receives the message from him, that it is a message of importance and must be handled with care. While it is true that the fact that a merchant resorts to the telegraph of itself indicates that the matters involved are of enough importance to justify the expenditure of the increased cost of telegraphing over that of postage, that fact imports no more, and, therefore, is notice only to the company that it is of importance to the sender to the amount of expense which he incurs for sending it. It is for this reason that, in the absence of any notice of further liability than this, the law holds the company only to liability for the price of the message. But if the contents of the message itself are such as without explanation convey to the operator or to any intelligent person upon reading it, sufficient notice of its importance as to charge him with knowledge that breach of his duty with regard to it would result in pecuniary loss, then the message itself is of sufficient notice; but, as a rule, with telegraph messages, they themselves do not contain the information which would put a person ignorant of the contemporaneous circumstances upon his guard. Nor can the company upon receiving notice that pecuniary responsibility of a specified amount is involved in the transaction of the message refuse to transmit it unless it is insured and an additional fee charged for that insurance. It is the legal duty of the company to transmit the message and transmit it without negligence on its part, and if notified of the results which would naturally follow from neglect in respect to the message, although the company might refuse to send the message unless insured, and state upon receiving it that it would be liable for no damages beyond the amount of the message unless insured, it would still be liable as a matter of law for any damages resulting from the negligence of its servants, as this it cannot contract away if properly notified of the probable result of negligence should it occur.

Angels weep on the day a young man begins to spend more money than he can make.

A hypocrite feels better satisfied with himself every time he sees a good man make a misstep.



NO CURE. NO MUSTACHE. NO PAY. NO PAY. DANDRUFF CURED.

I will take Contracts to grow hair on the head or face with those who can call at my office or at the office of my agents, provided the hair is not glossy, or the pores of the scalp not closed. Where the hair is shiny or the pores closed, there is no cure. Call and be examined free of charge. If you cannot call write to me. State the exact condition of the scalp and your occupation. PROF. G. BIERKHOFF, 10111 Masonic Temple, CHICAGO

Hardware Price Current.

These prices are for cash buyers, who pay promptly and buy in full packages.

ADGURS AND BITS.		dis.
Snell's	40	
Cook's	40	
Jennings' genuine	25	
Jennings' imitation	50&10	
AXES.		
First Quality, S. B. Bronze	\$ 7 00	
" " D. B. Bronze	12 00	
" " S. B. S. Steel	8 00	
" " D. B. Steel	13 50	
BARROWS.		dis.
Railroad	\$ 14 00	
Garden	net 30 00	
BOLTS.		dis.
Stove	50&10	
Carriage new list	75&10	
Plow	40&10	
Sleigh shoe	70	
BUCKETS.		
Well, plain	\$ 3 50	
Well, swivel	4 00	
BUTTS, CAST.		dis.
Cast Loose Pin, figured	70&10	
Wrought Narrow, bright fast joint	60&10	

Wrought Loose Pin	60&10
Wrought Table	60&10
Wrought Inside Blind	60&10
Wrought Brass	75
Blind, Clark's	70&10
Blind, Parker's	70&10
Blind, Shepard's	70
BLOCKS.	
Ordinary Tackle, list April 1892	60&10
CRADLES.	
Grain	dis. 50&02
CROW BARS.	
Cast Steel	per lb 5
CAPS.	
Ely's 1-10	per m 65
Hick's C. F.	60
G. D.	35
Musket	60
CARTRIDGES.	
Rim Fire	50
Central Fire	dis. 25
CHISELS.	
Socket Firmer	70&10
Socket Framing	70&10
Socket Corner	70&10
Socket Slicks	70&10
Butcher's Tanged Firmer	40
COMBS.	
Curry, Lawrence's	40
Hotchkiss	25
CHALK.	
White Crayons, per gross	130 12 1/2 dis. 10
COPPER.	
Planished, 14 oz cut to size	per pound 28
" " 14x52, 14x56, 14x60	26
Cold Rolled, 14x56 and 14x60	23
Cold Rolled, 14x48	23
Bottoms	25
DRILLS.	
Morse's Bit Stocks	50
Taper and straight Shank	50
Morse's Taper Shank	50
DRIPPING PANS.	
Small sizes, ser pound	07
Large sizes, ser pound	6 1/4
ELBOWS.	
Com. 4 piece, 6 in	dos. net 75
Corrugated	dis. 40
Adjustable	dis. 40&10
EXPANSIVE BITS.	
Clark's, small, \$18; large, \$26	30
Ives', 1, \$18; 2, \$24; 3, \$30	25
FILES—New List.	
Disston's	60&10
New American	60&10
Nicholson's	60&10
Heller's	50
Heller's Horse Rasps	50
GALVANIZED IRON.	
Nos. 16 to 20; 22 and 24; 25 and 26; 27	28
List 12 13 14 15 16 17	16 17
Discount, 60	
GAUGES.	
Stanley Rule and Level Co.'s	dis. 50
KNOBS—New List.	
Door, mineral, jap. trimmings	55
Door, porcelain, jap. trimmings	55
Door, porcelain, plated trimmings	55
Door, porcelain, trimmings	55
Drawer and Shutter, porcelain	70
LOCKS—DOOR.	
Russell & Irwin Mfg. Co.'s new list	55
Mallory, Wheeler & Co.'s	55
Branford's	55
Norwalk's	55
MATTOCKS.	
Adse Eye	\$16.00, dis. 60
Hunt Eye	\$15.00, dis. 60
Hunt's	\$18.50, dis. 30&10
MAULS.	
Sperry & Co.'s, Post, handled	50
MILLS.	
Coffee, Parkers Co.'s	40
" " P. S. & W. Mfg. Co.'s Malleables	40
" " Landers, Perry & Clark's	40
" " Enterprise	30
MOLASSES GATES.	
Stebbin's Pattern	60&10
Stebbin's Genuine	60&10
Enterprise, self-measuring	25
NAILS.	
Advance over base, on both Steel and Wire.	
Steel nails, base	1 50
Wire nails, base	1 75&10
60	Base Base
50	10 25
40	25
30	25
20	35
16	45
12	45
10	50
8	60
7 & 6	75
4	90
3	1 20
2	1 60
Fine 3	1 60
Case 10	65
" " 8	75
" " 6	90
Finish 10	75
" " 8	90
" " 6	1 10
Clinch 10	70
" " 8	80
" " 6	90
Barrell 1/2	1 75
PLANES.	
Ohio Tool Co.'s, fancy	2 40
Scotch Bench	2 50
Sandusky Tool Co.'s, fancy	2 40
Bench, first quality	2 40
Stanley Rule and Level Co.'s wood	50&10
PANS.	
Fry, Acme	dis. 60-10
Common, polished	dis. 70
RIVETS.	
Iron and Tinned	40
Copper Rivets and Burs	50-10
PATENT PLANISHED IRON.	
" " Wood's patent planished, Nos. 24 to 27	10 30
" " Wood's pat. planished, Nos. 25 to 27	9 20
Broken packs 1/2 c per pound extra.	

HAMMERS.		dis.
Maydole & Co.'s	25	
Kip's	25	
Yerkes & Plumb's	dis. 40&10	
Mason's Solid Cast Steel	30c list 60	
Blacksmith's Solid Cast Steel Hand	30c 40&10	
HINGES.		dis.
Gate, Clark's, 1, 2, 3	dis. 60&10	
State	per dos. net, 2 50	
Screw Hook and Strap, to 12 in. 4 1/4 14 and longer	3 1/4	
Screw Hook and Eye, 1/2	net 10	
" " " 3/4	net 8 1/4	
" " " 1	net 7 1/4	
" " " 1 1/4	net 7 1/4	
Strap and T	dis. 50	
HANGERS.		dis.
Barn Door Kidder Mfg. Co., Wood track	50&10	
Champion, anti-friction	60&10	
Kidder, wood track	40	
HOLLOW WARE.		dis.
Pots	60&10	
Kettles	60&10	
Spiders	60&10	
Gray enameled	40&10	
HOUSE FURNISHING GOODS.		new list 70
Stamped Tin Ware	25	
Japanned Tin Ware	25	
Granite Iron Ware	new list 38 1/4 40	
WIRE GOODS.		70&10&10
Blight	70&10&10	
Screw Eyes	70&10&10	
Hook's	70&10&10	
Gate Hooks and Eyes	70&10&10	
LEVELS.		dis. 70
Stanley Rule and Level Co.'s		
ROPES.		
Sisal, 1/2 inch and larger	9	
Manilla	13	
SQUARES.		dis.
Steel and Iron	75	
Try and Bevels	60	
Mitre	20	
SHEET IRON.		Com. Smooth. Com.
Nos. 10 to 14	\$4 05	\$2 95
Nos. 15 to 17	4 05	3 05
Nos. 18 to 21	4 05	3 05
Nos. 22 to 24	4 05	3 15
Nos. 25 to 26	4 25	3 25
No. 27	4 45	3 35
All sheets No. 18 and lighter, over 30 inches wide not less than 2-10 extra		
SAND PAPER.		dis.
List acct. 19, '86	50	
SASH COORD.		
Silver Lake, White A	list 50	
" " White B	55	
" " White C	55	
Discount, 10	35	
SAW WEIGHTS.		per ton \$25
Solid Eyes		
SAWS.		dis.
" " Hand	20	
" " Silver Steel Dia. X Cuts, per foot	70	
" " Special Steel Dia. X Cuts, per foot	50	
" " Special Steel Dia. X Cuts, per foot	30	
" " Champion and Electric Tooth X	30	
Cuts, per foot	30	
TRAPS.		dis.
Steel, Game	60&10	
Onelda Community, Newhouse's	35	
Onelda Community, Hawley & Norton's	70	
Mouse, choker	18c per dos	
Mouse, delusion	\$1.50 per dos	
WIRE.		dis.
Bright Market	65	
Annealed Market	70-10	
Coppered Market	60	
Tinned Market	62 1/2	
Coppered Spring Steel	50	
Barbed Fence, galvanized	2 80	
" " painted	2 40	
HORSE NAILS.		dis.
Au Sable	40&10	
Putnam	dis. 05	
Northwestern	dis. 10&10	
WRENCHES.		dis.
Baxter's Adjustable, nicked	30	
Coe's Genuine	50	
Coe's Patent Agricultural, wrought	75	
Coe's Patent, malleable	75&10	
MISCELLANEOUS.		dis.
Bird Cages	50	
Pumps, Clatern	75&10	
Screws, New List	70&10	
Casters, Bed & d Plate	50&10&10	
Dampers, American	40	
Forks, hoes, rakes and all steel goods	65&10	
METALS.		
PIG TIN.		
Pig Large	260	
Pig Bars	230	
ZINC.		
Duty: Sheet, 2 1/2 c per pound.	6 1/2	
600 pound casks	7	
Per pound	6 1/2	
SOLDER.		
40% 40%	16	
Extra Wiping	15	
The prices of the many other qualities of solder in the market indicated by private brands vary according to composition.		
ANTIMONY.		
Cookson	per pound	
Hallett's	" "	13
TIN—MELYN GRADE.		
10x14 IC, Charcoal	\$ 7	
14x20 IC	7 0	
10x14 IX	9 25	
14x20 IX	9 25	
Each additional X on this grade \$1.75.		
TIN—ALLWAY GRADE.		
10x14 IC, Charcoal	75	
14x20 IC	6 75	
10x14 IX	8 25	
14x20 IX	9 25	
Each additional X on this grade \$1.50.		
ROOFING PLATES.		
14x20 IC	6 50	
14x20 IX	8 50	
20x28 IC	13 50	
14x20 IC	6 00	
14x20 IX	7 50	
20x28 IC	12 50	
20x28 IX	15 50	
BOILER SIZE TIN PLATE.		
14x28 IX	\$14 00	
14x31 IX	15 00	
14x36 IX, for No. 8 Boilers	per pound 10 00	
14x20 IX	" "	



A WEEKLY JOURNAL DEVOTED TO THE
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— BY THE —

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E. A. STOWE, Editor.

WEDNESDAY, JANUARY 24, 1894.

THE ONLY WAY TO GET MONEY.

Some time ago a member of the British Parliament, speaking upon the finances, is reported to have said that "No wonder so many people are paupers when there is such a deficiency of shillings and pences in circulation."

Without doubt the honorable gentleman was quite right, but the remedy he proposed was not the correct one. He wanted to coin more. The trouble was and is in every country where there is poverty that it is not the lack of money, but the lack of a general distribution of it that causes the distress. There is plenty of money if only it were divided out. No legislation has ever discovered a way to divide out money so as to enrich all the people. A general distribution once a month of all the money in the country would not maintain any condition of financial equality, because the spendthrifts and prodigals would quickly make away with theirs, while the shrewd traders and sharpers would as quickly get it.

There is but one way to secure the general diffusion of money, and that is to establish such a condition of industrial and commercial activity as will give the people steady and remunerative employment. That will produce general prosperity, and there is no other way to get it. Coining shillings or dollars will not put a single penny into the pockets of the people unless they can earn it. There is no scarcity of money to-day, but such vast numbers of men are earning nothing that they cannot get hold of it. There is no other way to get a dollar but to earn it.

The theorists who want to restore prosperity by having the Government issue unlimited treasury notes are today confronted with the fact that the Government is suffering for the lack of funds. The income from taxation is deficient to the extent of about \$10,000,000 a month, and by so much inadequate to meet the expenses of the Government. But the question is asked: Why should the Government ever be short of funds when it can create money at pleasure?

The question is answered by the statement that the Government cannot create

money out of nothing. There is no real money but that which is coined out of silver and gold. These metals have a recognized value by weight in every commercial country. They can be used perfectly well without any stamp, but the stamp is a guarantee of the weight and fineness, and for that reason it is valuable. Thus, while a Government can coin gold and silver into money, it cannot create those metals, and has no other means of getting them but to buy or borrow them. A treasury note is not real money, but a promise to pay so much gold and silver, and, in issuing a treasury note, the Government must be sure of having the requisite amount of the precious metals with which to redeem the notes when called on. And now, when the finances of the country are actually on a gold basis, the Government must be able to redeem the silver certificates with gold if such a demand be made.

There is no individual but can get money on his personal notes if he have the requisite credit, or can put up the necessary securities. Credit must be based on something real. If a man is known to have unincumbered houses and lands he can borrow money by giving a mortgage on them. If he have good bonds and stocks, he can deposit them as securities to borrow money. If he have steady employment by which he earns money, this, coupled with an honest reputation, will gain him a certain amount of credit; but it is plain that credit must be based on something substantial. As it is with individuals, so it is with governments.

The United States needs money. Suppose it were to print and issue \$100,000,000 of treasury notes. They would be readily accepted for its debts, because the republic has excellent credit. But this batch of notes would be necessarily payable in gold at sight, and the Government has not gold to pay with. Therefore it is dangerous to issue promises to pay unless there is in sight something to pay with. The world has just been treated to the spectacle of the United States having to pay out its gold reserve to redeem its treasury notes, and that is liable to happen at any time. Hence the danger of issuing sight notes that have to be redeemed at a moment's warning.

It is to avoid such a risk that the Secretary of the Treasury proposes to issue bonds. Bonds payable in forty years, for instance, will enable the Government to borrow all the money it needs, and there will be no immediate or unexpected demand for redemption. That is the reason why, if the Government is in need, it is better to borrow on long time than to live from hand to mouth on treasury notes which have no backing, and may have to be redeemed when there is no preparation to meet them.

Let it be understood that every individual has no other way of getting money except by earning it with labor, or by means of labor producing something for sale. To get money any other way is to steal it, free gifts, of course, excepted. In the same way the Government must earn its money by giving protection to the people. For this service it earns, or is supposed to earn, taxes. The services of a government are commonly fully paid for with moderate taxes, and so excessive taxes are nothing more nor less than robbery. Then, a government has

no other resources but taxation levied upon the people, and it has no more credit than can be based on a fair taxation. Suppose, that, in order to meet the debts and expenses of a government, the taxes should become so enormous as that the people could not and would not endure them. Then the people would rise up and refuse to pay, and overthrow the Government. That would be repudiation, for which there is no remedy.

Thus it will be seen that the credit of a nation is limited to the amount of taxation that the people will endure, and that is the end of its resources. So long as the people are prosperous they will never complain of taxes; but break up their industries and destroy their prosperity and it will be dangerous to push taxation too far.

CIVILIZATION AND MORALITY.

The optimist in human progress is always ready to uphold the doctrine that material advancement is a sure sign of moral improvement, and that the best results of social life and the highest conditions of virtue accompany a state of general prosperity.

It is a pleasing belief to hold that mankind is constantly growing better, and, as education is diffused among the people, and the appliances of engineering, the processes of chemistry and the discoveries of the electrician are brought more and more into the economies of daily life, the human race by just so much attains a higher plane of virtue and morality.

A writer in the *January Forum*, who has undertaken to define morality, meets with many difficulties by reason of the various notions that have been held on the subject. He observes that among the ancients virtue meant courage. Sometimes loyalty to the king is the supreme test of morality. Among women very extensively, and frequently among men, "immorality" signifies sexual irregularity. Thus a person is a defaulter, is cruel to his wife, is a drunkard, but he is not immoral. A great many religious teachers believe and inculcate the doctrine that there can be no morality in thought, word or deed, except under the inspiration of the spirit of God in the soul. As some hold, the same act may be moral or immoral, according to its motive.

But, after all, morality is best defined as that course of life which does the least injury to others without neglecting important personal interests. Many men who would not steal do not hesitate to take every advantage in business of the inexperience, imprudence or ignorance of others. This is as immoral as stealing, but it is not as criminal, or not criminal at all, under the law. The golden rule will come nearer illustrating a true standard of morality than can any other brief expression.

A high state of civilization is always one of growing immorality. The vast concentration of wealth in the hands of a few creates a class that is able to oppress those who are dependent upon or under its control. Such a class, by reason of its wealth, becomes more and more luxurious and self-indulgent, while the power of riches to corrupt officials and persons in civil power gives to those who possess it a liberty and license not attained by the humbler classes. The effect, too, of great wealth upon society

generally is also bad. Those who have it not are driven to envy those who have, and, as a consequence, there are temptations to do acts which would not be found in a social state where there are no rich men, and where people are comfortably off, earning honest livelihoods and generally contented. Such a community realizes the highest state of social morality.

The extremes of wealth, on one side, make people arrogant, overbearing, haughty, proud and tyrannical; while, on the other side, those who are made to feel the lack of it are rendered discontented and often desperate and revengeful, while those envying the ease and pleasures of the rich are tempted to secure them by lives of profligacy and reckless immorality. There is always danger in extremes of social position. In the ages of the worst immorality and social prodigality, it has been remarked that virtue and morality were scarcely to be found, save in the middle classes. The great ruling castes fell to the moral degradation of the slums.

In this country there is no ruling or privileged class, save what extreme wealth can create. That now embraces only a very few people, not enough to affect the great masses of the population to any serious extent. In the same way, the degraded and brutal classes make up a very small percentage of the population. Thus it is that the vast body of the American people are honest, virtuous, industrious and the conservators of home and family life. It is the family which is the foundation of American society. It is in the sacred precincts of the home that the embryo citizen is trained in the practice of honesty and integrity. It is by the hearthstone that patriotism and the sweet domestic affections are developed. Love of country is the love of home and all it contains. This is the foundation of all patriotism. It is in the millions of American homes that the virtue, honor, liberties and safety of the people of this republic are nurtured, and so vast and potential is this home influence that neither the corrupting power of wealth, nor the degradation of the slums, will be able to successfully assail it. It will take a long time to civilize all the good out of the American people.

THE FIRE WASTE DURING 1893.

The *New York Journal of Commerce*, the recognized authority on such matters, has published a statement showing the total fire loss in the United States and Canada during the year 1893, with comparisons with previous years. Large as the totals for the two preceding years were, those of 1893 show a still greater waste from the ravages of the fiery element. The total for the twelve months ending with December was \$156,000,000, as compared with \$132,000,000 in 1892 and \$137,000,000 in 1891.

One would naturally attribute these heavy losses by fire to the depression in business which has been so general in the United States during the past year, but an analysis of the statistics proves that no such explanation is possible. As a matter of fact, the entire excess in the fire waste occurred during the first six months of the year, when trade was reasonably active; while during the last six months, during which the financial panic and trade depression prevailed, the increase over the same six months last year was trifling.

This is rather a puzzler for the expounders of the moral hazard theory in fire insurance to explain. According to the moral hazard idea, losses would naturally be much larger during a period of depression and financial disaster than at other times, and yet the statistics of the present year utterly fail to show any such result. The *Journal of Commerce* calls attention to this point, and attributes the showing to the greater success of the underwriters in discerning where the moral hazard applied.

The same journal attributes the increase in the fire loss to carelessness in the installation of electric lighting and power plants. It is announced that experts are thoroughly investigating this danger from electric plants, and are making a close study of electric fires with a view of inaugurating needed reforms.

The bill relating to butterine, recently introduced in the United States Senate by Senator Hill, of New York, while harmless in itself, since it does nothing more than place the article under the laws of the State or Territory into which it may be introduced from any other State or Territory, is deserving of more than passing notice. It is national legislation which is intended to be supplementary to State legislation, the purpose being to regulate the traffic in an article supposed by many to be deleterious in its nature and injurious to health. The law regulating, and, to a certain extent, at least, restricting, the sale of butterine, is, ostensibly, in the interest of the health of the people. The law puts the traffic in butterine on a level with the traffic in intoxicating liquor, since it imposes restrictions on its sale and compels the vendor to take out a license and pay a heavy fee. A more senseless or unjust piece of legislation was never passed by Congress. The materials out of which the compound is made are no more injurious to health than are the component parts of butter. These materials combined and made into what is called butterine are no more unhealthful than is the article called butter. It is utterly impossible that bacterial germs can be carried through the process of manufacture of butterine, since it is subjected to a degree of heat which is sufficient to effectually destroy all microbic life. In the manufacture of butter sour cream, or, in other words, cream in the first stage of decay, is used, in a majority of cases. As it is now thoroughly established that the process of decay is caused by the presence of bacteria, it will be seen that the material out of which butter is made is more likely to cause disease than are the materials from which butterine is made, since no heat is used in the process of buttermaking, and, therefore, if bacteria are present, there is a possibility of their being carried through to the finished article. But it is well known that the law restricting the sale of butterine was not passed solely in the interest of health, but because the sale of it was a direct menace to butter-makers. It threatened to lessen the profits of the dairy and creamery, and so farmers and creamery men demanded that the sale of it be suppressed, or, if not entirely suppressed, at least materially restricted. The reason given for this demand was anything but the true one. Butterine was declared to be unwholesome, disease-breeding, and the process of making filthy in the extreme;

that it was, in fact, entirely unfit for human food. If the manufacture of butterine is carried on in as dirty surroundings as is much of the buttermaking of the country, then, perhaps, some of the things said about it may be true, but until butter-makers institute a very radical reform in this respect, and do a considerable amount of cleaning up, their abuse of butterine can hardly be termed consistent. It can be truthfully said that much of the butter offered for sale is not fit for food and is certainly unwholesome, and for this reason there would be as much sense in a law regulating the sale of butter as there is in the law relating to butterine. The true reason for the passage of butterine legislation was that it afforded the politicians a chance to gain the favor of the butter-makers, whose name is legion. Butterine makers are few in number and nothing was to be gained by securing their good will. There are thousands of people who cannot afford to buy butter when the price reaches high-water mark, and butterine is a cheap, wholesome substitute, far better in quality than much of the butter for which a much higher price is usually asked. The "hard times" has vastly increased the sale of butterine and done much to destroy the unreasoning prejudice which existed in the minds of the people against this much-abused article. There are many people using it to-day from choice who began its use from necessity.

Michigan dairymen are rejoicing over the fact that the State Agricultural College has now at the head of its agricultural department a man who does not believe that the sum and substance of the dairy industry is embraced in the development of the breed of steers best adapted for beef. Prof. Clinton D. Smith comes from a Dairy State and is giving the Michiganders a foretaste of a dairy school. In all probability his effort in this direction will culminate, in the course of a few years, in a completely equipped dairy school, such as is now in successful operation in Minnesota, Wisconsin and Iowa. Such an institution would do more to build up the latent dairy business of the State than would ten times the amount of money involved expended in any other direction.

The Grand Rapids School Furniture Co. is on the boycott list of the American Federation of Labor, the national organization of the trades unions. The Grand Rapids School Furniture Co. is the only furniture corporation in this city which continued operations through the panic of 1893 with a full working force without making any cut in wages and paid the largest dividend from the profits of the year's business of any manufacturing concern in the city. The moral to be drawn from this statement is obvious—if you wish to become rich and prosperous, get yourself boycotted by the trades unions. The universal hatred of all true Americans for such un-American and disreputable weapons as the boycott invariably turns the tide in favor of an establishment which is subjected to the murderous attacks of trades unionism.

THE TRADESMAN has already expressed itself on the subject of the proposed income tax, and this week presents divergent views on the question from the pens of Matthew Marshall and Harry M. Royal. The former is, probably, the

ablest financial writer in the country and the latter is editor and publisher of the *Shelby Herald*.

Use and Abuse of the Telephone.

"What is the matter with my telephone? Why, I can't hear good; there must be something wrong with the phone."

This was the answer given in the presence of a TRADESMAN representative to a telephone repairer, in answer to his query as to what was the matter with the telephone. After a little searching the trouble was located in the phone, some paraffin having melted and, getting out of place, obstructed the mechanism of the phone.

"Well," said the repairer, "it wasn't your fault this time, except that you have your telephone too near the stove. You see, wax is used to take the impression made by the voice, and, if care is not taken to protect the telephone from the heat, the wax will melt and you will be running to your neighbor's telephone to call up 500. How is it that telephones get out of order so frequently? Because the users are either careless or ignorant, generally the latter. Most people, when talking through a telephone, do not speak directly into the instrument, but turn their faces sideways and speak away from it, so that the voice does not strike the transmitter with enough force to cause sufficient vibration to make the necessary impression. As a result, they are not heard clearly. Put your face about two inches from the transmitter, speak directly into it, in your natural tone of voice, and you will be heard distinctly. You don't need to shout if you are close enough to the instrument. See here," and handing the phone to the reporter, and putting his face about the distance he had named from the telephone, he blew into it. The sound was distinctly heard through the phone. "There are other people," resumed the repairer, "who are continually pounding on the telephone. If Central does not answer as soon as they ring, they rap, rap, rap, either with the phone or their hand, as if the sound of the blows would be heard sooner than the ringing of the bell. If they had any knowledge of the mechanism of the telephone, they would know that this works a positive injury to the instrument. Every time they strike the telephone, this point (opening the box containing the transmitter) makes an impression upon the wax, and the harder the telephone is struck the deeper the impression. Then when they speak into the transmitter the needle cannot make sufficient impression upon the wax to transmit the voice clearly—and then they kick about their telephone not working properly. The working parts of the telephone are very delicate and are easily put out of order or injured, but a good many people use them as if they thought it was impossible to do them any harm."

And the young man slung his tool bag over his shoulder and departed with the air of a man who had a grievance. Perhaps he had.

Financial Matters.

The Grand Rapids Chair Co. recently paid a 4 per cent. dividend.

The Zeeland Furniture Co. paid a 3½ per cent. dividend on the business of 1893. The old directors have been re-elected and the plant will be enlarged and otherwise improved.

J. P. Visner, on his return from Chicago, will be unable to reach the trade as soon as anticipated, owing to the unexpected length of time taken in writing up the large line of bargains selected from the immense stock of John A. Tolman Co. Phone 1413.

Of Interest to Book-keepers.

I will teach my system of INFALLIBLE PROOF, whereby an error in posting or in trial balance can be located in the account in which it has occurred. No book keeper should be without this system, as it saves weeks of labor each year. No new books or slips required. It can be taken up at any time without change of books.

Also my system of keeping ACCOUNTS PAYABLE ACCOUNT, which saves opening an account on the ledger of those from whom goods are bought.

Price for both systems \$5.00.

WM. H. ALLEN,
Grand Rapids, Mich.

PECK'S HEADACHE POWDERS

Pay the best profit. Order from your jobber.

ATLAS SOAP

MANUFACTURED ONLY BY

HENRY PASSOLT,

SAGINAW, MICH.

This brand has now been on the market three years, and has come to be regarded as a leader wherever introduced. See quotations in Price Current.

Our "Oak" Grain.



GUARANTEED SOLID THROUGHOUT.
Heel or Spring, E and EE, 6 to 8, at 65c
Heel or Spring, E and EE, 8½ to 12, at 75c
SEND FOR A SAMPLE DOZEN.

HIRTH, KRAUSE & CO.,
12 & 14 Lyon St.,
GRAND RAPIDS, MICH.

Drugs & Medicines.

State Board of Pharmacy.

One Year—Ottmar Eberbach, Ann Arbor.
Two Years—George Gundrum, Ionia.
Three Years—C. A. Bugbee, Cheboygan.
Four Years—S. E. Parkhill, Owosso.
Five Years—F. W. R. Perry, Detroit.
President—Ottmar Eberbach, Ann Arbor.
Secretary—Stanley E. Parkhill, Owosso.
Treasurer—Geo. Gundrum, Ionia.
Next Meeting—Grand Rapids, March 6 and 7.
Subsequent Meetings—Star Island, June 25 and 26;
Houghton, Sept. 1; Lansing, Nov. 6 and 7.

Michigan State Pharmaceutical Ass'n.

President—A. B. Stevens, Ann Arbor.
Vice-President—A. F. Parker, Detroit.
Treasurer—W. Dupont, Detroit.
Secretary—S. A. Thompson, Detroit.

Grand Rapids Pharmaceutical Society.

President, Walter K. Schmidt; Sec'y, Ben. Schrouder.

THE INCOME TAX.

Cogent Reasons for the Enactment of the Measure.

Written for THE TRADESMAN.

The subject of taxation is the most important question relating to the science of government, and the agitation of a proposed income tax has brought forth much discussion upon that method of collecting government revenues. This is a matter which has not assumed the position of a party question and may, therefore, be discussed without the restraint of political prejudice. One of the strongest arguments I have seen against such a tax was THE TRADESMAN'S editorial of Jan. 10 but the basis of that very able article rested upon, (1) an assumption of the dishonesty of those upon whom it would fall, and the consequent evasion of it; (2) that it is not necessary, and (3) that it would be unpopular.

The first proposition has no further weight than the same argument would have against the present system of local taxation, which the income tax idea more closely approaches, it being an assessment upon wealth instead of upon consumption; that is, a tax upon what men have, rather than upon what men need, as is the present system.

I am not so sure that it is not necessary. We know that the present law (the McKinley bill) does not provide a sufficient revenue and that Secretary Carlisle estimates a deficiency of more than \$78,000,000 for the fiscal year ending June 30, 1894. It is claimed that the Wilson bill will leave a still greater deficiency, and, certainly, some scheme of equitably distributing the burdens of taxation, for raising such revenues as will not be provided by the present method, should be devised.

To say that it is unpopular is no argument against its justice, for any tax, no matter what, is unpopular.

The point is made that it would be difficult of collection and would be evaded. No doubt there is much evasion of the internal revenue taxes, and that they are unpopular with those who pay them, but the Government derives an enormous revenue from them and repeated violation is regarded as hazardous.

Probably no newspaper in the State has a more intelligent constituency than THE TRADESMAN, nor readers more interested in the questions of political science, and I believe that, as business men, they would collectively resent a reflection upon their honesty, at least, and that they would oppose an attempt to maintain or increase the tax burdens upon those least able to bear them.

I believe that every man should bear a just proportion in sustaining a government which protects him in the exercise of his rights and the peaceful pursuit of

"life, liberty and happiness," and I further believe that wealth should give up some portion of its regular accumulations for the maintenance of the government by which it, as well as the man individually, is protected and made secure.

The principle of tariff taxes is specific in its nature and levies practically the same amount upon the man with an income of \$50,000 per year as the laborer with \$500. This may or may not be justice, but as it is not under discussion, neither is it proposed to abandon it, but to make the income tax a supplementary one, I prefer to regard it as a tax upon individuals, and leave the matter of adjusting the proper proportion of a tax levy by these two systems to further discussion.

An income tax then, is, in my opinion, but a just contribution from the wealth of the nation of its share toward the support of the government. It is not proposed to collect it from those who are not able to pay, but from those who are.

Aside from the theory of dividing the taxation equitably between a tax upon individuals, irrespective of wealth—which the tariff practically does—and of wealth as wealth—which must be done by a direct tax levy like the municipal system, or an income tax like the one proposed—I can conceive of no system which is adapted to so fully meet the requirements of an emergency measure, especially when there is prospect of its necessity for some years, at least, as an income tax.

No one, I imagine, will deny the justice of asking capital to give up a small part of its earnings to support the government under which it accumulates such earnings. To do so would be to pronounce as wrong the whole system by which our State, county and municipal taxes are raised. Yet it is well known that millions are every year paid in dividends upon foreign capital invested in this country, the owners of which are in no manner reached by our present system, yet would be by an income tax upon the earnings of corporations.

HARRY M. ROYAL.

Shelby, Mich., Jan. 19, 1894.

Michigan Starts the Nucleus of a Dairy School.

LANSING, Mich., Jan. 15.—The Short Dairy Course at the Michigan Agricultural College has begun with nineteen active, energetic and brainy young men in attendance. Seven of these intend running creameries next summer. The others are here for work along the home dairy lines.

It pained me greatly to have to send applicants away who desired help in cheesemaking, but we have no facilities for doing work in that line. Let us hope that in the very near future the lack will be supplied! I can assure you that our dairy room is a very interesting place these days. A brighter and more enthusiastic set of young men is to be found nowhere else, and to see them handling milk, running separators, skimming creamers, studying boiler and engine, learning and operating the Babcock test, is inspiring indeed. They churn in sections of eight and, to my surprise and gratification, already turn out a very salable article of butter. We are surprised at the readiness with which they comprehend the spirit of the instructions given and how few mistakes are made. Although the cream is thus churned every day by at least eight different men, so carefully is the weighing and measuring done that even in color the butter is almost perfectly uniform.

CLINTON D. SMITH,
Professor of Agriculture.

REPRESENTATIVE RETAILERS.

R. Van Bochove, the South Division Street Druggist.

Probably in no city of equal size and population are there more successful business men whose only capital in the start was brains and energy. Of course, some credit for their success must be given to the magnificent opportunities which Grand Rapids offered, and still offers, to men who were willing to work for and deserve success. Among the successful business men of the city who have built up a successful business by honesty and industry and who have won the confidence of the business community, none deserve mention more than Richard Van Bochove, who conducts drug stores at 225 South Division street and 209 Straight street. He was born in 1862 in the city of Kalamazoo. His father, now nearly 80 years of age, is a manufacturer of sash, doors and blinds in the Celery City. Richard attended school in his native city for about eleven years, delivering papers for the *Daily Telegraph* after school hours. On leaving school he became a telegraph messenger for the G. R. & I. Railroad. He soon became a proficient operator and during the next five years was a "lightning slinger" on several different roads; but telegraphing did not seem to him to be the true road to success, and, after five years, he quit it and devoted himself to the study of pharmacy. He had, while engaged as a telegraph operator, done considerable "reading up," and so it was not long before he was prepared to go into business for himself, which he did, in 1885, at the corner of West Fulton and Straight streets. Later he opened a branch store at 446 Lyon street. Fire drove him from this location in 1892 and he opened a store at 225 South Division street. In addition to his drug business he has made several fortunate real estate investments in the city, is a member of the order of Elks, the Grand Rapids Pharmaceutical Society and the Michigan State Pharmaceutical Association, and an all-around good fellow. He is unmarried, which must be entirely his own fault, as it is not to be supposed that Grand Rapids young ladies have not an eye to the main chance, or that they do not know a good "catch" when they see one. However, he is a young man yet and there is hope for him.

Women Supplanting Men.

It is reported that the army of the unemployed in New York City is about to be considerably increased from a new source. The stores there, especially the large retail shops, in decreasing their force of clerks after the holidays, have been, as far as possible, substituting women for men, and a great many of the latter have lost the places that they have filled for many years. A. T. Stewart's old establishment, now managed by Hilton, Hughes & Co., has been one of the last to fall into the line of women employing, but is now coming to it. There have been 1,200 men employed there, and it is said that all but 200 of them are to be replaced by women, who presumably will be expected to do as much work as the men and take less pay for it. If things go on in this line, it will not be long until the women will be the recognized bread-winners of the ordinary family, and the men will have to stay at home and manage the house, while their wives are at work.



A LADY'S
GENUINE : VICI : SHOE,
Plain toe in opera and opera toe and C. S. heel.
D and E and E E widths, at \$1.50. Patent leather
tip, \$1.55. Try them, they are beauties. Stock
soft and fine, flexible and elegant fitters. Send
for sample dozen.

REEDER BROS. SHOE CO.,
Grand Rapids, Mich.



SEND US YOUR

BEANS,

WE WANT THEM ALL,
NO MATTER HOW MANY.

Will Always Give Full Market Value



Lemon & Wheeler Company,
Agents, Grand Rapids.

Before You Buy

SEE THE SPRING LINE OF FINE
GOODS MANUFACTURED BY

SNEDICOR & HATHAWAY,

DETROIT, MICH.

A FEW OF OUR NEW SPECIAL
TIES IN OXFORDS ARE:

The Juliet Bootie, Three Large
Button Newport, Southern
Tie and Prince Alberts.

Dealers wishing to see the line address
F. A. CADWELL, 67 Terrace Ave.,
Grand Rapids, Mich.

Wholesale Price Current.

Advanced—Gum Opim.	Gum Asafetida.	Declined—Cattle Bone.	Turpentine.
ACIDUM.		TINCTURES.	
Aceticum.....	80 10	Aconitum Napellis R.....	60 50
Benzolcum German.....	65 75	" F.....	50 50
Boracic.....	20 30	Aloes.....	50 50
Carbolicum.....	20 30	" and myrrh.....	50 50
Citricum.....	52 55	Arnica.....	50 50
Hydrochlor.....	32 5	Asafetida.....	50 50
Nitricum.....	10 12	Atropie Belladonna.....	60 50
Oxalicum.....	10 12	Benzoin.....	60 50
Phosphoricum dil.....	1 30 70	" Co.....	50 50
Sulphuricum.....	1 30 70	Sanguinaria.....	50 50
Tannicum.....	1 40 60	Barosma.....	50 50
Tartaricum.....	30 33	Cantharides.....	75 50
AMMONIA.		Capsicum.....	75 50
Aqua, 16 deg.....	3 1/2 5	Ca damon.....	75 50
" 20 deg.....	5 1/2 5	" Co.....	75 50
Carbonas.....	12 14	Castor.....	1 00
Chloridum.....	12 14	Catechu.....	50 50
ANILINE.		Cinchona.....	50 50
Black.....	2 00 2 25	" Co.....	50 50
Brown.....	80 100	Columba.....	50 50
Red.....	45 50	Conium.....	50 50
Yellow.....	2 50 3 00	Cubeba.....	50 50
BACCÆ.		Digitalis.....	50 50
Cubese (po 36).....	2 1/2 30	Ergot.....	50 50
Juniperus.....	80 10	Gentian.....	50 50
Xanthoxylum.....	2 1/2 30	" Co.....	50 50
BALSAMUM.		Gualca.....	50 50
Copaiba.....	45 50	" ammon.....	50 50
Peru.....	60 65	Zingiber.....	50 50
Terabin, Canada.....	60 65	Hyoscyamus.....	50 50
Tolutan.....	35 50	Iodine.....	75 50
CORTEX.		" Colorless.....	75 50
Abies, Canadian.....	18	Ferri Chloridum.....	50 50
Cassia.....	11	Kino.....	50 50
Cinchona Flava.....	11	Lobelia.....	50 50
Euonymus atropurp.....	30	Myrrh.....	50 50
Myrica Cerifera, po.....	20	Nux Vomica.....	50 50
Prunus Virgini.....	12	Opil.....	85 50
Quillaja, grd.....	10	" Camphorated.....	50 50
Sassafras.....	12	" Deodor.....	2 00
Ulmus Po (Ground 15).....	15	Aurant Cortex.....	50 50
EXTRACTUM.		Quassia.....	50 50
Glycyrrhiza Glabra.....	24 25	Rhatany.....	50 50
" po.....	32 35	Rhei.....	50 50
Haematox, 15 lb. box.....	11 12	Cassia Acutifol.....	50 50
" 18.....	12 14	" Co.....	50 50
" 1/4s.....	14 15	Serpentaria.....	50 50
" 1/2s.....	16 17	Stromonium.....	60 50
FERRU.		Tolutan.....	60 50
Carbonate Precip.....	15	Valerian.....	50 50
Citrate and Quinia.....	2 3 50	Veratrum Veride.....	50 50
Citrate Soluble.....	80	MISCELLANEOUS.	
Ferrocyanidum Sol.....	50	Ether, Spts Nit, 3 F.....	28 30
Solut Chloride.....	15	" 4 F.....	32 34
Sulphate, com'l.....	10 2	Alumen.....	2 1/2 3
" pure.....	7	" ground, (po.....	3 4
FLORA.		Annatto.....	55 60
Arnica.....	18 20	Antimoni, po.....	4 5
Anthemlis.....	30 35	" et Potass T.....	55 60
Matricaria.....	50 65	Antipyrin.....	21 40
FOLIA.		Antifebrin.....	2 25
Barosma.....	18 50	Argent Nitras, ounce.....	51
Cassia Acutifol, Tib.....	25 28	Arsenicum.....	5 7
" nively.....	35 50	Balm Gilead Bud.....	38 40
Salvia officinalis, 1/4s.....	15 25	Bismuth S. N.....	2 20 2 25
and 1/2s.....	20 30	Calcium Chlor, 1s, (1/4s, 1/2s, 1/4s, 1/2s).....	11
Ura Ursi.....	80 10	Cantharides Russian.....	21 00
GUMMI.		po.....	2 26
Acacia, 1st picked.....	40 60	Capsici Fructus, af.....	2 28
" 2d.....	40 40	" po.....	2 28
" 3d.....	40 30	" B po.....	2 20
" sifted sorts.....	40 20	Caryophyllus, (po 15).....	10 12
" po.....	60 80	Carmin, No. 40.....	23 75
Aloe, Barb, (po 60).....	50 60	Cera Albu, S. & F.....	50 55
" Cape, (po 20).....	12 12	Cera Flava.....	38 40
Socotri, (po 60).....	2 50	Cocon.....	40
Catechu, 18, (1/4s, 1/2s, 1/4s, 1/2s).....	2 1	Cassia Fructus.....	2 25
Ammoniac.....	55 60	Centraria.....	10
Assafetida, (po 35).....	40 45	Cetaceum.....	60 63
Benzoinum.....	50 55	Chloroform.....	60 63
Camphora.....	50 55	" squibba.....	21 25
Euphorbium po.....	35 10	Chloral Hyd Crst.....	1 35 21 60
Galbanum.....	60 70	Chondrus.....	20 25
Gamboge, po.....	70 75	Cinchonidine, F. & W.....	15 30
Guaicum, (po 35).....	20 30	" German.....	2 12
Kino, (po 1 10).....	20 30	Corks, list, dis. per.....	60
Mastic.....	40 40	cent.....	35
Myrrh, (po 45).....	40 40	Cresosotum.....	2 2
Opil (po 3 50).....	2 50 60	Creta, (bbl 75).....	5 5
Shellac.....	35 42	" prep.....	9 11
" bleached.....	35 35	" precip.....	8
Tragacanth.....	40 100	" Rubra.....	50 55
HERBA—In ounce packages.		Crocus.....	50 55
Absinthium.....	25	Cudbear.....	2 24
Eupatorium.....	20	Capri Sulph.....	5 6
Lobelia.....	20	Dextrine.....	10 12
Majorum.....	25	Ether Sulph.....	70 75
Mentha Piperita.....	25	Emery, all numbers.....	70 75
Rue.....	30	" po.....	6
Tanacetum, V.....	30	Ergota, (po) 75.....	70 75
Thymus, V.....	25	Flake White.....	1 12 21 15
MAGNESIA.		Galla.....	2 2
Calined, Pat.....	55 60	Gambler.....	7 8
Carbonate, P.....	20 22	Gelatn, Cooper.....	40 60
Carbonate, K. & M.....	20 25	" French.....	40 60
Carbonate, Jennings.....	35 35	Glassware flint, by box 70 & 10.....	30 12
OLEUM.		Less than box 66 1/2.....	12 21
Absinthium.....	3 50 4 00	Glue, Brown.....	30 12
Amygdalae, Dulc.....	45 75	" White.....	13 21
Amygdalae, Amarae.....	8 00 25	Glycerina.....	14 21
Anisi.....	1 70 21 80	Grana Paradisi.....	2 2
Aurant Cortex.....	2 30 2 40	Humulus.....	25 25
Bergamoti.....	3 25 3 60	Hydrag Chlor Mite.....	2 8
Cajuputi.....	60 65	" Cor.....	2 8
Caryophylli.....	75 80	" Ox Rusum.....	61 00
Cedar.....	35 65	" Unguentum.....	45 50
Chenopodii.....	1 60	Hydragryum.....	2 6
Cinnamomi.....	1 10 21 15	Iohhybolla, Am.....	1 25 21 50
Citronella.....	60 65	Indigo.....	75 80
Conium Mac.....	35 65	Iodine, Resubli.....	3 80 23 90
Copaiba.....	80 90	Iodoform.....	24 70
Cubebae.....	2 3 00	Lupulin.....	2 2 21
Exechthitos.....	2 50 2 75	Lycopodium.....	70 75
Eriogon.....	2 00 2 10	Macis.....	70 75
Gaultheria.....	2 00 2 10	Liquor Arsen et Hy.....	2 2
Geranium, ounce.....	2 75	dreg Iod.....	2 2
Gossipii, Sem. gal.....	70 75	Liquor Potass Sulphat.....	10 12
Hedera.....	1 25 21 40	magnesia, Sulph (bbl 13).....	24 40
Juniperi.....	50 60 60	Manna, S. F.....	60 2
Lavandula.....	90 90		
Limonis.....	2 40 2 60		
Mentha Piper.....	2 85 2 90		
Mentha Verid.....	2 20 2 30		
Morruhae, gal.....	1 00 2 10		
Myrica, ounce.....	2 50		
Olive.....	8 50 2 75		
Pictis Liquida, (gal 35).....	1 00 2 12		
Ricini.....	1 25 21 38		
Rosmarini.....	75 80		
Rosae, ounce.....	6 50 2 50		
Succini.....	40 45		
Sabina.....	90 21 00		
Santal.....	3 50 2 70		
Sassafras.....	50 55		
Sinapis, ess, ounce.....	2 65		
Tigili.....	2 60		
Thyme.....	40 60		
" opt.....	2 60		
Theobromas.....	15 20		
POTASSIUM.			
Bi Carb.....	15 18		
Bichromate.....	13 14		
Bromide.....	43 43		
Carb.....	13 15		
Chlorate (po 23 25).....	24 26		
Cyanide.....	50 55		
Iodide.....	2 90 2 30		
Potassa, Bitart, pure.....	27 30		
Potassa, Bitart, com.....	15 15		
Potass Nitras, opt.....	8 10		
Potass Nitras.....	7 9		
Frussate.....	23 30		
Sulphate po.....	15 18		
RADIX.			
Aconitum.....	20 25		
Althae.....	23 25		
Anchusa.....	13 15		
Arum, po.....	2 25		
Cassia.....	20 25		
Gentiana (po 13).....	8 10		
Glycyrrhiza, (pv 15).....	16 18		
Hydrastis Canaden.....	2 30		
" (po 35).....	2 30		
Hellebore, Ala, po.....	15 20		
Inula, po.....	15 20		
Ipecac, po.....	1 60 21 75		
Iris plox (po 35 38).....	35 40		
Jalapra, pr.....	40 45		
Marantha, 1/4s.....	40 35		
Podophyllum, po.....	15 18		
Rhei.....	75 100		
" cut.....	21 75		
" pv.....	75 135		
Spigelia.....	35 38		
Sanguinaria, (po 25).....	2 20		
Serpentaria.....	30 32		
Senega.....	55 60		
Similax, Officialis, H.....	2 40		
" M.....	2 25		
Scilla, (po 35).....	10 12		
Symplocarpus, Fœti.....	2 35		
dus, po.....	2 35		
Valeriana, Eng. (po 30).....	2 25		
" German.....	15 20		
Zingiber a.....	18 20		
Zingiber j.....	18 20		
SEMIN.			
Anisum, (po 20).....	2 15		
Aplum (graveleons).....	15 18		
Bird, is.....	40 6		
Carul, (po 18).....	10 12		
Cardamon.....	1 00 21 25		
Coriandrum.....	18 12		
Cannabis Sativa.....	4 2 5		
Cydontum.....	75 100		
Chenopodium.....	10 12		
Dipterix Odorate.....	2 25 2 50		
Foeniculum.....	2 15		
Foenugreek, po.....	6 8		
Lini.....	4 2 4 3		
Lini, grd. (bbl 3 1/4).....	3 1/2 4		
Lobelia.....	35 40		
Pharlaris Canarian.....	3 4 7		
Rapa.....	6 7		
Sinapis Albu.....	7 8 8		
" Nigra.....	11 12		
SPIRITUS.			
Frument, W. D. Co.....	2 00 2 50		
" D. F. R.....	1 75 2 00		
".....	1 25 21 50		
Juniperis Co. O. T.....	1 65 2 00		
".....	1 75 2 30		
Saacharum N. E.....	1 75 2 50		
Spt. Vinl Galli.....	1 75 2 50		
Vini Oporto.....	1 25 2 00		
Vini Albu.....	1 25 2 00		
SPONGES.			
Florida sheeps' wool.....	2 50 2 75		
Nassau sheeps' wool.....	2 00		
Velvet extra sheeps'.....	1 10		
wool carriage.....	85		
Extra yellow sheeps'.....	85		
carriage.....	75		
Grass sheeps' wool car.....	65		
riage.....	75		
Hard for slate use.....	75		
Yellow Reef, for slate.....	1 40		
use.....			
STRUPS.			
Acacia.....	50		
Zingiber.....	50		
Ipecac.....	50		
Ferri Iod.....	50		
Auranti Cortes.....	50		
Rhei Arom.....	50		
Similax Officialis.....	50		
" Co.....	50		
Senega.....	50		
Scilla.....	50		
" Co.....	50		
Toadstan.....	50		
Prunus virg.....	50		
TINCTURES.			
Aconitum Napellis R.....	60 50		
" F.....	50 50		
Aloes.....	50 50		
" and myrrh.....	50 50		
Arnica.....	50 50		
Asafetida.....	50 50		
Atropie Belladonna.....	60 50		
Benzoin.....	60 50		
" Co.....	50 50		
Sanguinaria.....	50 50		
Barosma.....	50 50		
Cantharides.....	75 50		
Capsicum.....	75 50		
Ca damon.....	75 50		
" Co.....	75 50		
Castor.....	1 00		
Catechu.....	50 50		
Cinchona.....	50 50		
" Co.....	50 50		
Columba.....	50 50		
Conium.....	50 50		
Cubeba.....	50 50		
Digitalis.....	50 50		
Ergot.....	50 50		
Gentian.....	50 50		
" Co.....	50 50		
Gualca.....	50 50		
" ammon.....	50 50		
Zingiber.....	50 50		
Hyoscyamus.....	50 50		
Iodine.....	75 50		
" Colorless.....	75 50		
Ferri Chloridum.....	50 50		
Kino.....	50 50		
Lobelia.....	50 50		
Myrrh.....	50 50		
Nux Vomica.....	50 50		
Opil.....	85 50		
" Camphorated.....	50 50		
" Deodor.....	2 00		
Aurant Cortex.....	50 50		
Quassia.....	50 50		
Rhatany.....	50 50		
Rhei.....	50 50		
Cassia Acutifol.....	50 50		
" Co.....	50 50		
Serpentaria.....	50 50		
Stromonium.....	60 50		
Tolutan.....	60 50		
Valerian.....	50 50		
Veratrum Veride.....	50 50		

PICKLES.

Medium.	
Barrels, 1,200 count...	24 50
Half bbls, 600 count...	22 75
Small.	
Barrels, 2,400 count...	5 50
Half bbls, 1,200 count...	3 25

PIPES.

Clay, No. 216.....	1 70
" T. D. full count.....	70
Cob, No. 3.....	1 20

POTASH.

48 cans in case.	
Babbitt's.....	3 75
Penna Salt Co.'s.....	3 00

RICE.

Domestic.	
Carolina head.....	6
" No. 1.....	54
" No. 2.....	5
Broken.....	4

Imported.

Japan, No. 1.....	54
" No. 2.....	5
Java.....	54
Patna.....	54

SPICES.

Whole Sifted.	
Allspice.....	94
Cassia, China in mats.....	8
" Batavia in bund.....	15
" Saigon in rolls.....	32
Cloves, Amboyina.....	22
" Zanzibar.....	114
Mace Batavia.....	80
Nutmegs, fancy.....	75
" No. 2.....	70
" No. 1.....	60
Pepper, Singapore, black.....	10
" white.....	20
" shot.....	16
Pure Ground in Bulk.....	
Allspice.....	15
Cassia, Batavia.....	18
" and Saigon.....	25
" Saigon.....	35
Cloves, Amboyina.....	22
" Zanzibar.....	18
Ginger, African.....	16
" Cochina.....	20
" Jamaica.....	22
Mace Batavia.....	65
Mustard, Eng. and Trieste.....	22
" Trieste.....	25
Nutmegs, No. 2.....	75
Pepper, Singapore, black.....	16
" white.....	24
" Cayenne.....	30
Sage.....	20
"Absolute" in Packages.....	

SAL SODA.

Kegs.....	14
Granulated, boxes.....	14

SEEDS.

Anise.....	215
Canary, Smyrna.....	4
Caraway.....	8
Cardamon, Malabar.....	90
Hemp, Russian.....	434
Mixed Bird.....	506
Mustard, white.....	10
Poppy.....	9
Rape.....	5
Cuttle bone.....	30

STARCH.

Corn.	
30-lb boxes.....	54
40-lb ".....	54
Gloss.....	
1-lb packages.....	54
3-lb ".....	54
6-lb ".....	54
40 and 50 lb. boxes.....	34
Barrels.....	34

SNUFF.

Scotch, in bladders.....	37
Maccaboy, in jars.....	35
French Rappee, in jars.....	43

SODA.

Boxes.....	54
Kegs, English.....	44

SALT.

100 3-lb. sacks.....	2 25
60 5-lb. ".....	2 00
28 10-lb. sacks.....	1 55
20 14-lb. ".....	2 25
24 3-lb. cases.....	1 50
56 lb. dairy in linen bags.....	32
28 lb. " drill " 16 18	

WARSAW.

56 lb. dairy in drill bags.....	32
28 lb. ".....	18
Ashton.....	
56 lb. dairy in linen sacks.....	75
Higgins.....	
56 lb. dairy in linen sacks.....	75
Solar Rock.....	
56 lb. sacks.....	27
Common Fine.....	
Saginaw.....	75
Manistee.....	75

SALERATUS.

Packed 60 lbs. in box.....	54
Church's.....	54
DeLand's.....	54
Dwight's.....	54
Taylor's.....	5

SOAP.

Laundry.	
Allen B. Wrisley's Brands.	
Old Country, 80 1-lb.....	3 20
Good Cheer, 60 1 lb.....	3 30
White Borax, 100 1/2-lb.....	3 65
Proctor & Gamble.	
Concord.....	3 45
Ivory, 10 oz.....	6 75
" 6 oz.....	4 00
Lenox.....	3 65
Mottled German.....	3 15
Town Talk.....	3 25

Dingman Brands.	
Single box.....	3 95
5 box lots, delivered.....	3 85
10 box lots, delivered.....	3 75
Jas. S. Kirk & Co.'s Brands.	
American Family, wrp'd.....	4 00
" plain.....	2 94
N. K. Fairbank & Co.'s Brands.	
Santa Claus.....	4 00
Brown, 60 bars.....	2 40
" 80 bars.....	3 25
Lautz Bros. & Co.'s Brands.	
Acme.....	3 75
Cotton Oil.....	6 00
Marseilles.....	4 00
Maftter.....	4 00

Thompson & Chute Brands.	
Silver.....	3 15
Mono.....	3 35
Savon Improved.....	2 50
Sunflower.....	3 05
Golden.....	3 25
Economical.....	2 25

Scouring.	
Sapallo, kitchen, 3 doz.....	2 50
" hand, 3 doz.....	2 50

SUGAR.	
The following prices represent the actual selling prices in Grand Rapids, based on the actual cost in New York, with 30 cents per 100 pounds added for freight. The same quotations will not apply to any town where the freight rate from New York is not 30 cents, but the local quotations will, perhaps, afford a better criterion of the market than to quote New York prices exclusively.	

Cut Leaf.....	5 61
Powdered.....	5 05
Granulated.....	4 61
Extra Fine Granulated.....	4 74
Cubes.....	5 05
XXXX Powdered.....	5 36
Confec. Standard A.....	4 61
No. 1 Columbia A.....	4 48
No. 5 Empire A.....	4 42
No. 6.....	4 36
No. 7.....	4 30
No. 8.....	4 24
No. 9.....	4 17
No. 10.....	4 11
No. 11.....	4 05
No. 12.....	3 99
No. 13.....	3 92
No. 14.....	3 80

SYRUPS.	
Barrels.....	17
Half bbls.....	19

Pure Cane.....	19
Good.....	25
Choice.....	30

TABLE SAUCES.	
Lea & Perrin's, large.....	4 75
" small.....	2 75
Halford, large.....	3 75
" small.....	2 25
Salad Dressing, large.....	4 55
" small.....	2 65

TEAS.	
JAPAN—Regular.	
Fair.....	217
Good.....	230
Choice.....	24
Choicest.....	24
Dust.....	10

SUN CURED.	
Fair.....	217
Good.....	230
Choice.....	24
Choicest.....	24
Dust.....	10

BASKET FIRED.	
Fair.....	217
Good.....	230
Choice.....	24
Choicest.....	24
Dust.....	10

GUNPOWDER.	
Common to fair.....	25
Extra fine to finest.....	50
Choicest fancy.....	75
OOLONG.....	26
Common to fair.....	23
Superior to fine.....	30

YOUNG HYSON.	
Common to fair.....	18
Superior to fine.....	30

ENGLISH BREAKFAST.	
Fair.....	18
Choice.....	24
Best.....	40

TOBACCO.

Fine Cut.	
P. Lorillard & Co.'s Brands.	
Sweet Russet.....	30
Tiger.....	31
D. Scotten & Co.'s Brands.	
Hiawatha.....	60
Cuba.....	34
Rocket.....	30
Spaulding & Merrick's Brands.	
Sterling.....	30

Private Brands.	
Bazoo.....	230
Can Can.....	227
Nellie Bly.....	24
Uncle Ben.....	25
McGinty.....	27
" 1/2 bbls.....	25
Dandy Jim.....	25
Torpedo.....	24
" in drums.....	23
Yum Yum.....	28
1892.....	23
" drums.....	22

Plug.	
Sorg's Brands.	
Spearhead.....	39
Joker.....	27
Nobby Twist.....	40
Scotten's Brands.	
Kylo.....	26
Hiawatha.....	38
Valley City.....	34

Finzer's Brands.	
Old Honesty.....	40
Jolly Tar.....	32

Lorillard's Brands.	
Climax (8 oz., 41c).....	39
Green Turtle.....	30
Three Black Crows.....	27
J. G. Butler's Brands.	
Something Good.....	38
Out of Sight.....	26

Wilson & McCaulay's Brands.	
Gold Rope.....	43
Happy Thought.....	37
Messmate.....	32
No Tax.....	31
Let Go.....	27

Smoking.	
Catlin's Brands.	
Kilm dried.....	17@18
Golden Shower.....	19
Huntress.....	26
Meerscham.....	29@30

American Eagle Co.'s Brands.	
Myrtle Navy.....	40
Stork.....	30@32
German.....	15
Froz.....	33
Java, 1/2s foil.....	32

Banner Tobacco Co.'s Brands.	
Banner.....	16
Banner Cavendish.....	38
Gold Cut.....	28

Scotten's Brands.	
Warpath.....	15
Honey Dew.....	26
Gold Block.....	30

F. F. Adams Tobacco Co.'s Brands.	
Peerless.....	26
Old Tom.....	18
Standard.....	22
Globe Tobacco Co.'s Brands.	
Handmade.....	41

Leidersdorf's Brands.	
Rob Roy.....	26
Uncle Sam.....	28@32
Red Clover.....	32

Spaulding & Merrick.	
Tom and Jerry.....	25
Traveler Cavendish.....	38
Buck Horn.....	30
Plow Boy.....	30@32
Corn Cake.....	16

VINEGAR.	
40 gr.....	7 28
50 gr.....	8 29
\$1 for barrel.	

WET MUSTARD.	
Bulk, per gal.....	30
Beer mug, 2 doz in case.....	1 75

YEAST.	
Magic.....	1 00
Warner's.....	1 00
Yeast Foam.....	1 00
Diamond.....	75
Royal.....	90

HIDES PELTS and FURS.	
Perkins & Hess pay as follows:	
HIDES.	
Green.....	2@2 1/2
Part Cured.....	2 3
Full ".....	2 3 1/2
Dry.....	4 5
Kips, green.....	2 3
" cured.....	4 4
Calfskins, green.....	3 4
" cured.....	4 7
Deaconskins.....	10 25
No. 2 hides 1/2 off.	

PELTS.	
Shearings.....	5 20
Lambs.....	15 20

WOOL.	
Washed.....	12 16
Unwashed.....	8 12

MISCELLANEOUS.	
Tallow.....	4 5 1/2
Grease butter.....	1 2
Switches.....	1 1/2 2
Ginseng.....	2 00@2 50

FURS.	
Badger.....	80@1 00
Bear.....	15 00@25 00
Beaver.....	3 00@7 00
Cat, wild.....	50@75
Cat, house.....	10@25
Fisher.....	3 00@6 00
Fox, red.....	1 00@1 40

Fox, cross.....	3 00@5 00
Fox, grey.....	50@70
Lynx.....	1 00@2 50
Martin, dark.....	1 00@3 00
" pale & yellow.....	75@1 00
Mink, dark.....	25@1 00
Muskra.....	3@13
Opposum.....	5@15
Otter, dark.....	5 00@10 00
Raccoon.....	30@75
Skunk.....	1 00@1 25
Wolf.....	1 00@2 00
Beaver castors, lb.....	25 00

Above prices are for No. 1 furs only. Other grades at corresponding prices.	
DEERSKINS—per pound.	
Thin and green.....	10
Long gray, dry.....	10
Gray, dry.....	15
Red and Blue, dry.....	25

WOODENWARE.	
Tubs, No. 1.....	6 00
" No. 2.....	5 50
" No. 3.....	4 50
Pails, No. 1, two-hoop.....	1 30
" No. 1, three-hoop.....	1 50
Bowls, 11 inch.....	90
" 13 ".....	1 25
" 15 ".....	1 30
" 17 ".....	1 40
" 19 ".....	2 40
" 21 ".....	35

Baskets, market.....	1 15
" shipping bushel.....	1 25
" full hoop.....	1 25
" willow cl'ths, No. 1.....	5 25
" " No. 2.....	6 25
" " No. 3.....	7 25
" splint.....	No. 1 3 75
" " No. 2.....	4 25
" " No. 3.....	4 75

INDURATED WARE.	
Pails.....	3 15
Tubs, No. 1.....	13 50
Tubs, No. 2.....	12 00
Tubs, No. 3.....	10 50

Butter Plates—Oval.	
250.....	1000
No. 1.....	60 2 10
No. 2.....	70 2 45
No. 3.....	80 2 80
No. 5.....	1 00 3 50

Washboards—single.	
Universal.....	2 25
No. Queen.....	2 50
Peerless Protector.....	2 40
Saginaw Globe.....	1 75

Double.	
Water Witch.....	2 25
Wilson.....	2 50
Good Luck.....	2 75
Peerless.....	2 85

GRAINS and FEEDSTUFFS.	
WHEAT.	
No. 1 White (58 lb. test).....	53
No. 2 Red (60 lb. test).....	53

MEAL.	
Bolted.....	1 40
Granulated.....	1 65

FLOUR IN SACKS.	
*Patents.....	2 15
*Standards.....	1 65
*Straight.....	1 55
*Bakers.....	1 35
*Graham.....	1 60
Rye.....	1 60
*Subject to usual cash discount.	

Flour in bbls., 25c per bbl. additional.	
MILLSTUFFS.	
Less	
Bran.....	\$14 00
Screenings.....	13 00
Middlings.....	15 00
Mixed Feed.....	16 00
Coarse meal.....	16 00

No. 1.....	60	2 10
No. 2.....	70	2 45
No. 3.....	80	2 80
No. 5.....	1 00	3 50

THE PROPOSED INCOME TAX.

The scheme of income taxation which has been discussed by the House Committee of Ways and Means contemplates the imposition of a tax of 2 per cent. upon all incomes above \$4,000 a year, and the exemption of the rest. This, it is computed, will yield an annual revenue of about \$30,000,000, which will be paid by about 100,000 citizens. The number of voters in the United States is about 11,000,000, all of whom may be presumed to have incomes of some amount, great or small, and all of whom, except 100,000 will, if the income tax is laid as proposed, be benefited to the amount of the \$30,000,000 a year which the other 100,000 will be compelled to pay. That such a tax is unequal no argument is needed to show, and none ought to be necessary to prove that it is also inequitable. For, if the principle upon which it rests be sound, there is no need of limiting the amount to be raised by it to \$30,000,000 a year, nor of imposing it upon 100,000 citizens. A list was made, not long ago, of the names of 4,000 men in the United States possessing fortunes of \$1,000,000 and upward, making a total of at least \$4,000,000,000, and probably much more. Still, putting the amount at only \$4,000,000,000, and assuming the income from it to be but 5 per cent. per annum, we should have \$200,000,000 of incomes liable to taxation; and by increasing the rate from 2 per cent. to 50 per cent. we could make it yield \$100,000,000 a year instead of \$30,000,000 a year. A more rigorous search into private affairs might also unearth still more income to tax, and it is not impossible that by putting the rate high enough the whole expenditures of the national Government, pensions and all, might be extorted from our millionaires. Besides, many lawyers, physicians, railroad presidents, managers of great industrial undertakings, newspaper proprietors and editors, inventors, and other fortunate citizens enjoy annual incomes equal to 5 per cent. and more upon \$100,000,000, all of which might be taxed at any rate short of complete confiscation. For, if incomes below \$4,000 are to be exempted, there is no reason why all below \$40,000 should not be exempted likewise, and if a tax of 2 per cent. per annum upon incomes of \$4,000 each is just, no valid objection can be made to one of 50 or even of 90 per cent. upon those of \$40,000 and upward.

In defence of this taxation of large incomes and the exemption of small ones, a maxim laid down by Adam Smith in his "Wealth of Nations" has been cited, to the effect that "the subjects of every State ought to contribute to the support of the Government as nearly as possible in proportion to their respective abilities." This, however, it will be seen, falls far short of saying that a few citizens should contribute much and the rest little, and that it expressed no such idea in Adam Smith's mind is proved by his immediately adding, "that is, in proportion to the revenue which they respectively enjoy under the protection of the State." The expense of government to the individuals of a great nation is like the expense of management to the joint tenants of a great estate who are all obliged to contribute in proportion to their respective interests in the estate." Hence, unless it be established that citizens with incomes of less than \$4,000 a year receive no benefit from the national Government,

they should not be relieved, even in part, from their proportionate burden of taxes. It cannot be seriously contended that a poor man receives less personal protection than a rich one from the army and navy of the United States, or derives less benefit from the Federal courts and from Federal legislation. Usually, too, he has some property, if not much, which, according to its amount, profits by all the measures taken for the nation's welfare. His earnings, too, are as much his income as if they were the rents of real estate, the interest on money, or the gains of mercantile, manufacturing and mining business. To exempt them from their due share of the nation's taxes is to make an unfair discrimination in his favor.

The proposed tax upon incomes would also bear unequally even upon the rich. It would take from the earnings of professional men, and of capital actively employed by its owners, but would let go free unproductive real estate, which is rising in value through the improvement of the locality in which it is situated. Hence it would be a penalty upon industry and enterprise and a premium upon apathetic indolence. The man who invests his capital in undertakings which gives employment to his fellow men and benefits the whole community is to be punished by a fine of part of his earnings, while he who merely waits upon time and reaps the reward of the labor of others is to escape.

That an income tax is a direct tax, which, according to the Constitution, must be apportioned according to population, it is probably too late to contend. The Supreme Court of the United States decided the contrary in 1868, and a reversal of their decision, since it would involve the return to those who paid them of the many millions of dollars of taxes collected under the Income Tax law of the period of the war, is not to be expected. Nevertheless, a just income tax, applying as it should to increased values, as well as to rents, interest and dividends, is to all intents and purposes a direct tax upon property, and probably, if the question were a new one, it would be declared to be such by the Supreme Court.

The only principle which underlies the imposition of a discriminating income tax is one derived from a false idea that the contributions to the expenses of a government, rightfully collected from citizens in proportion to the benefits which they receive from it, are of the same character as those which are voluntarily made for religious, benevolent, or social purposes. The soul of a millionaire is of no more value than that of the poorest day laborer, and yet, when it comes to paying for the support of churches the rich man contributes according to his abundance and the poor man according to his poverty. The mite which the widow casts into the collection plate and the thousand-dollar check of the millionaire are, in a religious point of view, equal. So it is with donations to hospitals and asylums, and so, also, is it with the entertainments which are given by friends to one another. The same expenditure is not expected from people of limited means that is almost exacted from the rich, and if the rich fail in this respect they suffer in social estimation. To infer from this that the rich should be compelled by law to pay for the support of the government, and the poor be

Hard Times Are Made Easier



by NEIL'S OIL-TANK OUTFITS, because they stop waste. They save oil and save time! It isn't a question whether you can afford to lay out the money for such a convenience and luxury in storekeeping; it's a question whether you can afford to continue the waste!

Find this out by trying. An outfit will be sent you for TRIAL 30 days. You can ship it back if not found convenient, clean and a means of saving its cost. Write direct to the manufacturers.

WM. NEIL & CO., 11 & 13 Dearborn St., Chicago.

SURE SELLERS.

Cleaned by our process—not washed. They are the best and cheapest. Ready for immediate use.



A Case:

36 Packages.
36 Pounds.
FULL WEIGHT.

Also in Bulk:

25 lb. Boxes,
50 lb. Boxes, and
300 lb. Barrels.

ORDER FROM YOUR JOBBER.

IMPORTED AND CLEANED BY

Grand Rapids Fruit Cleaning Co.,
Grand Rapids, Michigan.

VOIGT, HERPOLSHEIMER & CO.,
WHOLESALE
Dry Goods, Carpets and Cloaks

We Make a Specialty of Blankets, Quilts and Live Geese Feathers.

Mackinaw Shirts and Lumbermen's Socks.

OVERALLS OF OUR OWN MANUFACTURE.

Voigt, Herpolsheimer & Co., 48, 50, 52 Ottawa St.,
Grand Rapids.

allowed to enjoy its benefits gratis, is a kind of communism which, however beautiful it may be when voluntarily practised, cannot with justice be enforced upon those who are unwilling to submit to it.

Herein, after all, lies the secret spring of the clamor for the proposed tax upon large incomes and the exemption of small ones. It is a disguised attempt to plunder the skilful, the industrious, the thrifty, and the therefore prosperous members of society for the benefit of the incompetent, the idle, and the thriftless, who are consequently poor. It is of the same nature as the agitation in behalf of the free coinage of silver, which is avowedly an agitation for means to rob creditors for the benefit of their debtors by diminishing the amount of value required for the fulfillment of the debtors' contracts. That agitation has fortunately terminated in the discomfiture of its promoters, and it is to be hoped that a like discomfiture awaits the advocate of a discriminating and unequal income tax.

MATTHEW MARSHALL.

The City Sealer Again.

Some weeks ago one of the aldermen complained before the Common Council that the Sealer of Weights and Measures was not performing his duties, and took occasion to remark that the office was a useless one and ought to be abolished. The Council did not seem to be greatly impressed with the alderman's statement, as no action was taken. Then an evening paper took the matter up and gave figures which proved either that the Sealer was sadly neglecting his duties or else was making a "fat thing" out of the office. THE TRADESMAN has always believed that it was simply a case of incompetency, as the Sealer is a man who does not possess the first essential qualification for the proper performance of the duties of his office. He has not made two official visits a day since his appointment to the position, and, where he has visited, the work done has been little better than a farce. As an Inspector of Weights and Measures he is an absolute failure, and the money paid him as salary has been worse than wasted. If no better man for the position can be found than the present incumbent, then, certainly, the office should be abolished and the money paid for maintaining it turned to better account.

The following figures show the fees collected by the Sealer for nine months, including January, taken from the books of the City Treasurer: May 1 the amount turned over was \$1.75; June 5, \$1.40; June 28, \$40; July 3, \$19.48; Sept. 4, \$44.47; Oct. 2, \$45.68; Nov. 6, \$43.80; Dec. 4, \$35.50; Jan. 2, \$29.75; a total of \$261.83. During the 206 working days since May 1 he has collected a fraction over a dollar a day. If the amount collected from each user of weights and measures was \$1, it can easily be seen how many visits he has made. The office has cost, during the same period, the sum of \$768.75. Ninety dollars of this amount was for the keep of a horse and \$3.75 for repairs, the remainder being salary. It will thus be seen that the office has cost the city \$506.92 more than the amount collected by the Sealer. When it is remembered that the Sealer can collect more than enough to pay all the expenses of the office, it will be seen just to what extent he has shirked the duties of his position or—worse. Why

such an officer should be continued in his place, taking money from the city treasury for which he gives no adequate return, is something which no one seems able to explain. The office is an appointive one, the Mayor making the appointment and the Council confirming. The responsibility, therefore, for the continuance of the present discreditable condition of things rests equally upon the Mayor and Council.

THE DRUMMER HUSTLER.

The hustler, being unbeloved

By every grace and muse,
He eats at night in Boston and
Next morn in Syracuse.
From the Adirondack Mountains
To the far Pacific Slopes
He plays with lines of latitude
Like little skipping ropes.

His home is in the sleeping car—
No vine or fig-tree's shade—
His music is its clanking wheels,
His poetry is trade.
This missionary of the mart
He spreads the true faith's germs,
The endless merits of his house
Above all other firms.

He buttonholes the kings of trade,
His sample case unrolls,
And talks until the love of life
Grows feeble in their souls.
The bolted doors swing wide for him,
He heeds not bolts nor bars,
And fears not any face of man
Beneath the sun or stars.

The heroes of baronial times
Were armed from hair to heel,
With iron pots upon their heads
And pantaloons of steel.
The hustler hero of to day
Is armorless and weak,
But for the vigor of his tongue,
And bluish breadth of cheek.

He meets all men with fearless mien,
Nor knows to pause or swerve;
With Lilliputian bashfulness
And Brobdignagian nerve.
No dim abstractions vex his soul;
His creed and happiness
Is just to make a sale and catch
The 2 o'clock express.

SAM WALTER FOSS.

Measuring Her Conscience.

From the Chicago Tribune.

"You say you would like to know how anybody could measure a woman's conscience," said a merchant of Polo, Ill. "Well, I will tell you. One day about three weeks ago a farmer's wife came into my store and bought a lot of provisions. After she had selected what she wanted she dumped the goods in a large grain bag.

"Can I have a piece of string to tie this bag?" she asked me.

"Why, certainly," said I, and, pointing to a bag of twine which hung in the rear part of the store, I told her to help herself and take as much as her conscience allowed her to.

"The woman went back to the end of the store and commenced to wind the twine rapidly around her finger. After a minute she asked me to cut the twine. When I went back to cut it I noticed she had considerable more than I thought she needed.

"Have you all you want?" I asked, and she said she had. 'Well, I would just like to measure your conscience,' said I, and I got a yardstick and measured the twine.

"It was just 37½ yards long."
"The woman and I had a good laugh over it, and she went home satisfied."

Grand Rapids & Indiana.

Schedule in effect Dec. 24, 1893.

TRAINS GOING SOUTH.
Arrive from Leavegoing
South. North.
For McKinaw, Trav. City and Sag. 7:20 a m 7:40 a m
For Cadillac and Saginaw 8:15 p m 8:35 p m
For Petoskey & Mackinaw 8:10 p m 8:30 p m
From Kalamazoo 9:10 a m 9:30 p m
From Chicago and Kalamazoo 9:50 p m
Trains arriving from south at 7:20 a m and 9:10 a m daily. Others trains daily except Sunday.

TRAINS GOING NORTH.
Arrive from Leavegoing
North. South.
For Cincinnati 6:50 a m 7:10 a m
For Kalamazoo and Chicago 10:40 a m 11:00 a m
For Port Wayne and the East 11:40 a m 12:00 p m
For Cincinnati 5:15 p m 5:35 p m
For Kalamazoo & Chicago 10:35 p m 11:20 p m
From Saginaw 11:40 a m 11:55 p m
From Saginaw 10:55 p m
Trains leaving south at 6:00 p m and 11:20 p m. run daily; all other trains daily except Sunday.

Chicago via G. R. & I. R. R.

Lv. Grand Rapids 10:40 a m 2:00 p m 11:20 p m
Arr. Chicago 4:00 p m 9:00 p m 7:05 a m
10:40 a m train solid with Wagner Buffet Parlor Car.
11:20 p m train daily, through coach and Wagner Sleeping Car.
Lv. Chicago 6:50 a m 4:15 p m 11:40 p m
Arr. Grand Rapids 2:15 p m 9:50 p m 7:30 a m
4:15 p m solid with Wagner Buffet Parlor Car and Dining Car. 11:40 p m train daily, through Coach and Wagner Sleeping Car.

Muskegon, Grand Rapids & Indiana.
For Muskegon—Leave. From Muskegon—Arrive
7:35 a m 9:40 a m
5:40 p m 5:30 p m
Sunday train leaves for Muskegon at 7:45 a m, arriving at 9:15 a m. Returning, train leaves Muskegon at 4:30 p m, arriving at Grand Rapids at 5:50 p m.
O. L. LOCKWOOD,
General Passenger and Ticket Agent.

MICHIGAN CENTRAL

"The Niagara Falls Route."

(Taking effect Sunday, Nov. 19, 1893.)

Arrive. Depart.
10:20 p m..... Detroit Express 7:00 a m
5:30 a m..... Atlantic and Pacific 11:20 p m
1:30 p m..... New York Express 5:40 p m
*Daily. All others daily, except Sunday.
Sleeping cars run on Atlantic and Pacific express trains to and from Detroit.
Parlor cars leave for Detroit at 7:00 a m; returning, leave Detroit at 4:55 p m, arriving at Grand Rapids 10:30 p m.
Direct communication made at Detroit with all through trains east over the Michigan Central Railroad (Canada Southern Division.)
A. ALMQUIST, Ticket Agent,
Union Passenger Station.

CHICAGO

NOV. 19, 1893

AND WEST MICHIGAN R.Y.

GOING TO CHICAGO.

Lv. G'd Rapids..... 7:30am 1:25pm *11:30pm
Ar. Chicago..... 1:45pm 6:50pm *6:30am

RETURNING FROM CHICAGO.

Lv. Chicago..... 7:45am 4:55pm *11:30pm
Ar. G'd Rapids..... 2:30pm 10:30pm *6:10am

TO AND FROM MUSKEGON.

Lv. Grand Rapids..... 7:30am 1:25pm 5:45pm
Ar. Grand Rapids..... 0:55am 2:30pm 10:20pm

TRAVERSE CITY, CHARLEVOIX AND PETOSKEY.

Lv. Grand Rapids..... 7:30am 3:15pm
Ar. Manistee..... 12:10pm 8:15pm
Ar. Traverse City..... 12:40pm 8:45pm
Ar. Charlevoix..... 3:15pm 11:10pm
Ar. Petoskey..... 3:45pm 11:40pm
Arrive from Petoskey, etc., 1:00 p. m. and 10:00 p. m.

Local train to White Cloud leaves Grand Rapids 5:45 p. m., connects for Big Rapids and Fremont. Returning, arrives Grand Rapids 11:20 a. m.

PARLOR AND SLEEPING CARS.

To Chicago, Lv. G. R. 7:30am 1:25pm *11:30pm
To Petoskey, Lv. G. R. 7:30am 3:15pm
To G. R. Lv. Chicago 7:45am 4:55pm *11:30pm
To G. R. Lv. Petoskey 5:00am 1:30pm
*Every day. Other trains week days only.

DETROIT,

NOV. 19, 1893

LANSING & NORTHERN R. R.

GOING TO DETROIT.

Lv. Grand Rapids..... 7:00am *1:20pm 5:40pm
Ar. Detroit..... 11:40am *5:25pm 10:25pm

RETURNING FROM DETROIT.

Lv. Detroit..... 7:45am *1:45pm 6:00pm
Ar. Grand Rapids..... 12:45pm *5:40pm 10:45pm

TO AND FROM SAGINAW, ALMA AND ST. LOUIS.

Lv. G. R. 7:40am 4:50pm Ar. G. R. 11:40am 10:55pm
TO LOWELL VIA LOWELL & HASTINGS R. R.

Lv. Grand Rapids..... 7:00am 1:20pm 5:40pm
Ar. from Lowell..... 12:45pm 5:40pm

THROUGH CAR SERVICE.

Parlor Cars on all trains between Grand Rapids and Detroit. Parlor car to Saginaw on morning train.

*Every day. Other trains week days only.

GEO. DEHAVEN, Gen. Pass'r Ag't.

DETROIT, GRAND HAVEN & MILWAUKEE Railway.

Depot corner Leonard St. and Plainfield Av.

EASTWARD.

Trains Leave	*No. 14	*No. 16	*No. 18	*No. 82
G'd Rapids, Lv	6:45am	10:20am	3:25pm	10:45pm
Ionia, Ar	7:40am	11:25am	4:27pm	12:27am
St. Johns, Ar	8:25am	12:17pm	5:20pm	1:45am
Owosso, Ar	9:00am	1:20pm	6:05pm	2:40am
E. Saginaw, Ar	10:50am	3:45pm	8:00pm	6:40am
Bay City, Ar	11:32am	4:35pm	8:37pm	7:15am
Flint, Ar	10:05am	3:45pm	7:05pm	5:40am
Pt. Huron, Ar	12:05pm	5:50pm	8:50pm	7:30am
Pontiac, Ar	10:53am	3:05pm	8:25pm	5:37am
Detroit, Ar	11:50am	4:05pm	9:25pm	7:00am

WESTWARD.

Trains Leave	*No. 81	*No. 11	*No. 13.
G'd Rapids..... Lv	7:00am	1:00pm	4:55pm
G'd Haven..... Ar	8:20am	2:10pm	6:00pm

*Daily except Sunday.

Trains arrive from the east, 6:35 a. m., 12:50 p. m., 4:45 p. m. and 10:00 p. m.

Trains arrive from the west, 10:10 a. m., 3:15 p. m. and 9:15 a. m.

Eastward—No. 14 has Wagner Parlor Buffet car. No. 18 Parlor Car.

Westward—No. 11 Parlor Car. No. 15 Wagner Parlor Buffet car.

JAS. CAMPBELL, City Ticket Agent.

23 Monroe Street.

THEY ALL SAY

"It's as good as Sapolio" when they try to sell you their experiments. Your own good sense will tell you that they are only trying to get you to aid their new article.

Who urges you to keep Sapolio? Is it not the public? The manufacturers by constant and judicious advertising bring customers to your stores whose very presence creates a demand for other articles.

The Price of Labor.

From the Toledo Business World.

THE MICHIGAN TRADESMAN has been having a disagreement with the Typographical Union, which has taken this time of general prosperity and plethora of money to demand an advance in the rate of wages. THE TRADESMAN declares that, inasmuch, as it is already paying the highest market price for its work, it will make the office independent, in other words a "rat" office before it will submit to the demand. In view of the fact that in the neighboring city of Detroit the Union has voluntarily proposed a reduction in the scale amounting to some 5 or 6 cents per thousand, to check as far as may be the inevitable competition of machine type-setting, it is suggested that THE TRADESMAN might import a few Union printers from Detroit to excellent advantage.

There are a number of valuable features about the trades union system, and others that are not so good. The latter arise largely through a lack of acquaintance on the part of the members with well-established principles of political economy, and a lack of experience in the conduct of business. Many men who are employed on salary or wages, either by day or piece work, have never been able to understand that it is as impossible for any continued length of time to force the price of labor above, or depress it below, a normal rate by a combination among workmen as it is to fix the price of wheat or corn or silver by legislation. More than this, it is equally impossible to maintain for any continued period the rates of wages in any one industry above an equitable ratio with other industries. These are not crude statements, but are established laws whose workings are recognized throughout the entire business world.

Few men employed at fixed wages have an adequate idea of the risks and responsibilities of capital in the conduct of any business enterprise. Through the lack of this experience and the attendant knowledge, they entertain, as a rule, entirely erroneous views as to the actual returns of capital, believing that in any average business they are very much in excess of the reality. No man can reason correctly who starts from false premises, and it is not surprising that under these circumstances men arrive at erroneous conclusions.

Failure of the Board of Pharmacy to Sustain Its Claims.

From the Belding Banner.

The conspiracy case brought by the State Board of Pharmacy against the Meloche Bros., Albert and Napoleon, for obtaining a pharmacist's certificate in the name of the latter by fraud, charging that Albert impersonated his brother at the examination, which has for the past three months been dragging along at intervals in Justice Nesbitt's court in Ionia, came to an end last Friday, when the case against them was dismissed at the suggestion of Prosecuting Attorney Hawley, who became satisfied that the evidence produced was insufficient to warrant a conviction in the Circuit Court.

The books of the Pharmacy Board produced showed that N. H. Meloche stood next highest of any at the Saginaw examination, on which his certificate was granted. Witnesses were sworn to prove that it was Albert who was there, identifying him by his smooth shaven face and mustache. This was rebutted by evidence showing that Albert wore a full beard in that year.

The Grocery Market.

Sugar—The market was steady and featureless until Monday morning, when granulated and one or two other grades were reduced a sixpence.

Oranges—Very low, considering that the quality was never better. The demand is fair, considering the hard times.

Lemons—Uncertain supply keeps the price at the top notch. The fruit is good and hardy, and as soon as the supply becomes a little more regular prices may be expected to "come off."

CANDIES, FRUITS and NUTS.

The Putnam Candy Co. quotes as follows:

STICK CANDY.			
	Cases	Bbls.	Pails.
Standard, per lb.		6 1/4	7 1/4
" H. H.		6 1/4	7 1/4
" Twist		6 1/4	7 1/4
Boston Cream	8 1/4		
Cut Loaf			8 1/4
Extra H. H.	8 1/4		

MIXED CANDY.			
	Bbls.	Pails.	
Standard	6	7	
Leader	6	7	
Royal	7	8	
Nobby	7	8	
English Rock	7	8	
Conserves	7	8	
Broken Taffy	8	9	
Peanut Squares	8	9	
French Creams	9 1/4		
Valley Creams	13		
Midget, 30 lb. baskets	8 1/4		
Modern, 30 lb.	8		

FANCY—in bulk			
		Pails.	
Lozenges, plain		9	
" printed		10	
Chocolate Drops		12	
Chocolate Monumentals		13	
Gum Drops		5 1/4	
Moss Drops		8 1/4	
Sour Drops		10	
Imperials		10	

FANCY—in 5 lb. boxes			
		Per Box	
Lemon Drops		55	
Sour Drops		55	
Peppermint Drops		60	
Chocolate Drops		75	
H. M. Chocolate Drops		80	
Gum Drops		40	
Licorice Drops		1 00	
A. B. Licorice Drops		80	
Lozenges, plain		60	
" printed		65	
Imperials		60	
Motatoes		70	
Cream Bar		55	
Molasses Bar		55	
Hand Made Creams		85	
Plain Creams		80	
Decorated Creams		1 00	
Spring Rock		65	
Burnt Almonds		1 00	
Wintergreen Berries		60	

CARAMELS.			
No. 1, wrapped, 2 lb. boxes		34	
No. 1, " 3 " "		51	
No. 2, " 2 " "		28	

ORANGES.			
Russets, 96			
Russets, 126			
Russets, 150-176-200		2 50	
Brights, 126		2 25	
Brights, 138		2 50	
Brights, 150-176-200-216		3 00	

BANANAS.			
Small		1 50	
Large		2 50	

LEMONS.			
Extra choice 300		5 25	
Extra choice 360		5 25	
Extra fancy 300		6 00	
Extra fancy 360		5 50	

OTHER FOREIGN FRUITS.			
Figs, fancy layers, 6 lb.		2 13	
" " 10 lb.		2 13	
" extra " 14 lb.		2 15	
Dates, Fard, 10 lb. box		2 8	
" " 50 lb. "		2 7	
" Persian, 50 lb. box		4 0 5/4	

NUTS.			
Almonds, Tarragona		2 16 1/4	
" Ivaca		2 16	
" California		2	
Brazils, new		2 11	
Filberts		2 11 1/4	
Walnuts, Grenoble		2 13 1/4	
" French		2 11	
" Calif.		2 12 1/4	
Table Nuts, fancy		2 12 1/4	
choice		2 11 1/4	
Pecans, Texas, H. P.		2 9	
Chestnuts			
Hickory Nuts per bu.		1 25	
Cocoanuts, full sacks			

PEANUTS.			
Fancy, H. P., Suns		2	
" " Roasted		2	
Fancy, H. P., Flags		5 1/4	
" " Roasted		7 1/2	
Choice, H. P., Extras		4 1/2	
" " Roasted		6 1/2	

The Standard Oil Co. quotes as follows:

OILS.			
BARRELS.			
Eocene		8 1/4	
XXX W. W. Mich. Headlight		7	
Naphtha		2 6 1/4	
Stove Gasoline		2 7 1/4	
Cylinder		27	
Engine		23	
Black, 15 cold test		2 8 1/4	

FROM TANK WAGON.			
Eocene		7	
XXX W. W. Mich. Headlight		5 1/4	

POULTRY.

Local dealers pay as follows:

LIVE.			
Turkeys		8	2 8 1/4
Chickens		7	2 8
Fowls		6	2 6 1/4
Ducks		8	2 9
Geese		8	2 9

DRAWN.			
Turkeys		10	2 11
Chickens		10	2 11
Fowl		9	2 10
Ducks		10	2 11
Geese		10	2 12

UNDRAWN.			
Turkeys		9	2 9 1/4
Chickens		7 1/4	2 8
Fowls		6 1/4	2 7
Ducks		8	2 9
Geese		8	2 9

PERKINS & HESS,

DEALERS IN

Hides, Furs, Wool & Tallow,

Nos. 122 and 124 Louis Street, Grand Rapids, Michigan.

WE CARRY A STOCK OF CAKE TALLOW FOR MILL USE.

ABSOLUTE TEA.

The Acknowledged Leader.

SOLD ONLY BY

TELFER SPICE CO.,

GRAND RAPIDS, MICH.

H. E. GRAND-GIRARD.

BELDEN REAGAN, M. D.

Grand-Girard & Co.

Manufacturing - Pharmacists,

DRUG BROKERS AND MANUFACTURERS' AGENTS.
DRUG STOCKS BOUGHT AND SOLD. DRUG CLERK'S EMPLOYMENT BUREAU.

PORTER BLOCK, GRAND RAPIDS.

Correspondence Solicited.

Promptness Assured.

Your Bank Account Solicited.

Kent County Savings Bank,

GRAND RAPIDS, MICH.

Jno. A. Covode Pres.
HENRY IDEMA, Vice-Pres.
J. A. S. Verdier, Cashier.
K. VAN HOP, Ass't C's'r.Transacts a General Banking Business.
Interest Allowed on Time and Savings Deposits.DIRECTORS:
Jno. A. Covode, D. A. Blodgett, E. Crofton Fox,
T. J. O'Brien, A. J. Bowne, Henry Idema,
Jno. W. Blodgett, J. A. McKee, J. A. S. Verdier.

Deposits Exceed One Million Dollars.

No, \$2.25 for 1,000 printed statements does not buy very good stock, but you can send for a sample and see for yourself what it is.

Tradesman Company,
GRAND RAPIDS.

Musselman Grocer Co.

JOBBERS OF

Groceries and Provisions.

Our BUTCHER'S LARD is a Pure Leaf Kettle Rendered Lard. If you want something cheaper try our CHOICE PURE, in tubs or tins, and guaranteed to give satisfaction.

Note these prices:

Butcher's, 80-pound Tub	10 1/4
Butcher's, Tierces	10 1/4
Choice Pure	9

WESTERN MICHIGAN AGENTS FOR

G. H. HAMMOND CO'S SUPERIOR BUTTERINE.

If you want Coffees

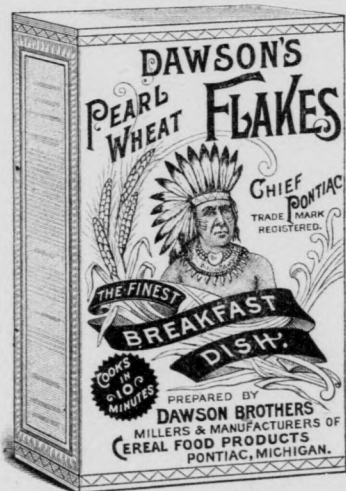
THAT WILL GIVE PERFECT SATIS-
FACTION IN EVERY PARTICULAR.

You Should Handle Our Line.

ALL ROASTED BY CHASE & SANBORN.

I. M. Clark Grocery Co.

DAWSON'S Pearl Wheat Flakes, THE FINEST BREAKFAST DISH.



CLEAN, WHOLESOME, Free from Dust and Broken Particles,

Put up in neat Cartons of 2 pounds each, 36 Cartons per Case. Price \$3.50 per Case. Sells at 15 cents per package, two packages for 25 cents.

Try It! Buy It! Use It!

Sold by all jobbers in Ohio, Indiana and Michigan.

MANUFACTURED BY
DAWSON BROTHERS, Pontiac, Mich.

If You Want Good, Light, Sweet Bread and Biscuits,

—USE—

FERMENTUM THE ONLY RELIABLE COMPRESSED YEAST

SOLD BY ALL FIRST-CLASS GROCERS.

MANUFACTURED BY

The Fermentum Company

MAIN OFFICE:

CHICAGO, 270 KINZIE STREET.

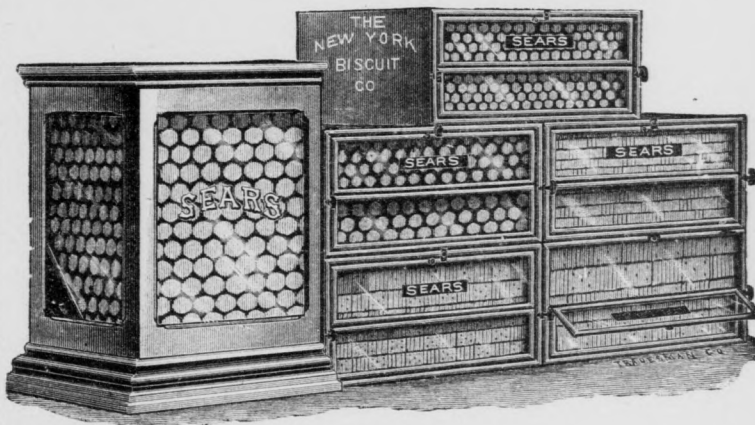
MICHIGAN AGENCY:

GRAND RAPIDS, 106 KENT STREET.

Address all communications to THE FERMENTUM CO.

Cracker Chests.

Glass Covers for Biscuits.



THESE chests will soon
pay for themselves in the
breakage they avoid. Price \$4.

will save enough goods from flies, dirt and prying fingers in a short time to pay for themselves. Try them and be convinced. Price, 50 cents each.

OUR new glass covers are by far the
handsomest ever offered to the
trade. They are made to fit any
of our boxes and can be changed from
one box to another in a moment. They

NEW NOVELTIES.

We call the attention of the trade to the following new novelties:

CINNAMON BAR.

ORANGE BAR.

CREAM CRISP.

MOSS HONEY JUMBLES.

NEWTON, a rich finger with fig filling. This is bound to be one of the best selling cakes we ever made.

THE NEW YORK BISCUIT CO.,

S. A. Sears, Mgr.

GRAND RAPIDS.

LEONARD'S ... TRADE WINNERS ...

IN ASSORTED PACKAGES OF GLASSWARE.

Our "RAVEN" Cheap Assorted Package of Glassware.



This is the best cheap package of Glassware in the market. Every piece guaranteed first class and a seller.

A SMALL OUTLAY In a little NEW glassware will brighten up your stock and make your old goods look like new. Glassware pays the dealer a good profit and is always saleable.

The RAVEN package contains—

6 37 D 8-inch Fruit Dishes, to retail at 15c	90
6 49 D 6-inch Jellies, to retail at 10c	60
6 47 D pt. Jugs, to retail at 10c	60
6 47 D qt. Jugs, to retail at 15c	90
6 47 D Oils, to retail at 10c	60
6 37 D 5-inch Bowls, to retail at 10c	60
6 39 D Celeries, to retail at 15c	90
6 47 D 7-inch Nappies, to retail at 15c	90
6 47 D 6-inch Handle Olives, to retail at 10c	60
6 23 D 8-inch Dish, to retail at 15c	90
3 39 D Sugars, to retail at 15c	45
3 39 D Creams, to retail at 10c	30
3 39 D Spoons, to retail at 10c	30
3 39 D Butters, to retail at 15c	45

\$9 00

This package costs the dealer ONLY \$4.80, with the original charge for package of 55c, paying you over 60 per cent. profit.

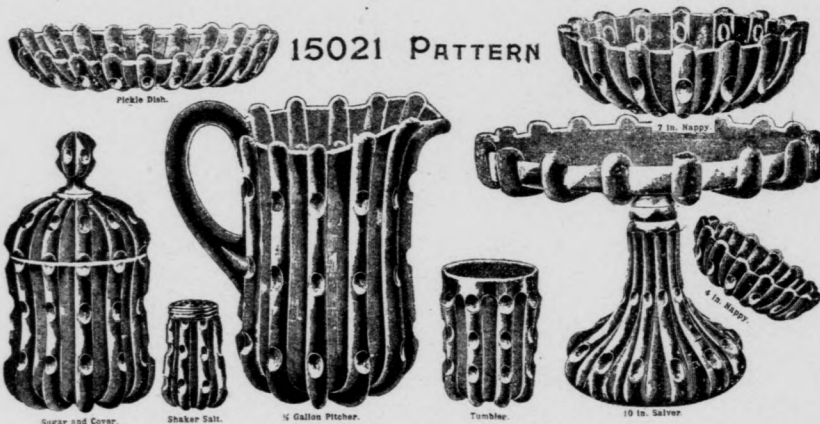
START BUSINESS Rolling before your neighbor. Don't wait for trade or your competitor to start you along. Order a few NEW packages of Glassware, and be the first in the market this Spring with BRIGHT NEW GOODS.

1-2 doz. 4-piece sets, to retail at 75c per set	4 50
1-2 doz. 1-2 Gallon Jugs, to retail at 50c each	3 00
3 doz. Tumblers, to retail at 70c doz	2 10
1-6 doz. 7-inch Covered Bowls, to retail at 50c each	1 00
1-6 doz. 8-inch Covered Bowls, to retail at 65c each	1 30
1-4 doz. 7-inch Nappies, to retail at 25c each	75
1-4 doz. 8-inch Nappies, to retail at 35c each	1 05
3 doz. 4-inch Nappies, to retail at 50c doz	1 50
1-6 doz. 10-inch Salvers, to retail at 50c each	1 00
1-4 doz. Celeries, to retail at 25c each	75
1-6 doz. Pickles, to retail at 10c each	20
1-4 doz. 5 inch Bell Jellies, to retail at 20c each	60
1-6 doz. Molasses Cans, to retail at 40c each	80
1-6 doz. 7-inch Oblong Dishes, to retail at 15c each	30
1-6 doz. 8-inch Oblong Dishes, to retail at 20c each	40
1-6 doz. Oils, to retail at 25c each	50
1 doz. Salts and Peppers, to retail at 5c each	60

\$20 35

This package cost the dealer only \$12.18, with the original charge for package of 75c., making a handsome net profit.

Our No. 15021 New Assorted Package of Prism Glassware.



This Prism pattern of Glassware is one of the best selling patterns ever offered to the trade. It is a high quality of fire polished ware, and has been a winner wherever shown.

TO HOLD TRADE You must have New Goods, and there is nothing which makes such a showing for so small an outlay as a new package of Glassware. When you get it in put half the package in your show window and mark it NEW GOODS, JUST RECEIVED!

1 doz. 4-piece sets, to retail at 65c a set	\$7 80
1 6 doz. 7-inch Comports, to retail at 20c each	40
1-6 doz. 8-inch Comports, to retail at 30c each	60
2 doz. 4 1/2-inch Comports, to retail at 60c a dozen	1 20
1-6 doz. 4 1/2 Ft. Jellies, to retail at 15c each	30
1-3 doz. 9-inch Salvers, to retail at 40c each	1 60
1-3 doz. 1/2 gal. Tankards, to retail at 50c each	2 00
2 doz. Tumblers, to retail at 65c a dozen	1 30
1-6 doz. Molasses Cans, to retail at 40c each	80
1-6 doz. Celeries, to retail at 25c each	50
2 doz. Salts and Peppers, to retail at 5c each	1 20
1-2 doz. Handled Olives, to retail at 10c each	60
1 doz. Tooth Picks, to retail at 5c each	60
1-12 doz. 7-inch Covered Ft. Bowls, to retail at 50c each	50
1-12 doz. 8-inch Covered Ft. Bowls, to retail at 60c each	60
1-12 doz. 9-inch square Ft. Bowls, to retail at 50c each	50
1-12 doz. 10-inch square Ft. Bowls, to retail at 60c each	60

\$21 10

This package cost the dealer only \$12.87, with the ORIGINAL charge for package of 90c.



SEND US YOUR MAIL ORDERS AT ONCE.

H. LEONARD & SONS, Grand Rapids, Mich.