

Bright Thoughts by the World's Brightest

Pay as you go.

Be just and fear not.

Never suffer or do a wrong.

Ashes fly back on the face of him who sows them.

Work like a man, but don't be worked to death.—O. W. Holmes.

Grief is always conceited. It always thinks its case peculiar and unmatched.

Many times the reading of a book has made the fortune of a man—has decided his way in life.—R. W. Emerson.

Our Maker Himself has taught us the value of silence by putting us speechless into the world. If we learn to talk later we do it at our risk.—Edith Wharton.

“All things whatsoever ye would that men should do to you, do ye even so to them” is not only a rule, but also a warning and a promise.—Arthur W. Newcomb

A trouble either can be remedied or it cannot. If it can be, then set about it; if it cannot be, dismiss it from consciousness or bear it so bravely that it may become transfigured to a blessing.—Lilian Whiting.

Put a seal upon your lips and forget what you have done. After you have been kind, after love has stolen forth into the world and done its beautiful work, go back into the shade again and say nothing about it. Love hides even from itself.—Henry Drummond.

Men have certain work to do for their bread and that is to be done strenuously; others work for their delight and that is to be done heartily; neither is to be done by halves or shifts, but with a will, and what is not worth that effort is not to be done at all.—John Ruskin.

A fleet horse or a greyhound do not make a noise when they have done well, nor a bee either when she has made a little honey. And thus a man that has done a kindness never proclaims it, but does another as soon as he can, just like a vine that bears again the next season.—Marcus Aurelius.

Do your work—not just your work and no more, but a little more for the lavishing's sake; that little more which is worth all the rest. And if you suffer as you must, and if you doubt as you must, do your work. Put your heart into it and the sky will clear. Then out of your very doubt and suffering will be born the supreme joy of life.

WORDEN GROCER COMPANY

THE PROMPT SHIPPERS

Grand Rapids

Kalamazoo

WHEN YOU SEE

THE SIGN OF  GOOD CANDY

“DOUBLE A”

Remember it came from

The PUTNAM FACTORY, National Candy Co., Inc.
Grand Rapids, Mich.

JUST A LITTLE

SIDELIGHT

You have customers, undoubtedly, who are particular—finniky—yet appreciative.

Those folks ought to really get hold of

**“White House”
COFFEE**

There's no other coffee on earth can so certainly and quickly “square” a dealer when he has committed a little “solecism” and finds himself “up against it” good and hard. WHITE HOUSE didn't originally pose as a peacemaker, but time has demonstrated that its character as THE GROCERY-MAN'S FRIEND means many more things than merely “something to sell.”

JUDSON GROCER CO.—Grand Rapids, Mich.

Wholesale Distributors of
DWINELL-WRIGHT COMPANY PRODUCTS



Let the
Other
Fellow
Experiment

Twenty years' experience in building Computing Scales, is a service that is handed you when you buy a Dayton Moneyweight Scale. There's as much difference in Dayton Scales and “The Other Kind,” as there is between a Swiss Watch and a “Dollar Watch.”

Buy a Scale with a System
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Buy a Scale with a Ten Year Guarantee
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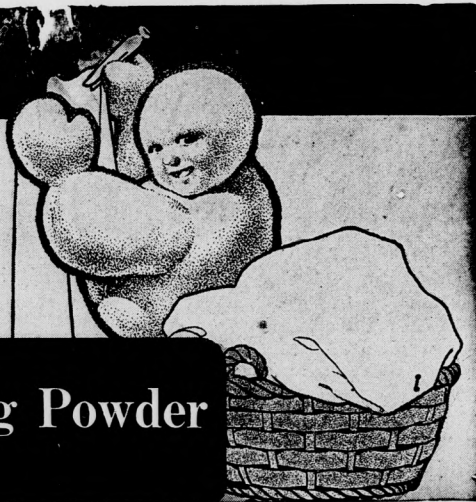
Have you had our booklet of Store Systems. “The Bigness of Little Things?” It's free, ask for it.

next time

**Don't forget to include
a box in your next order**

Lautz Snow Boy Washing Powder

Lautz Bros. & Co. Buffalo, N. Y.



MICHIGAN TRADESMAN

Thirtieth Year

GRAND RAPIDS, WEDNESDAY, APRIL 23, 1913

Number 1544

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PENALIZING PROGRESS.

The theory of the city tax assessors appears to be that anybody so foolish as to invest money in new buildings should immediately be hit on the head and hit hard, that anybody so rash as to engage in business, wholesale or retail, on such a scale as the size of the city should warrant should be penalized to the limit, that anybody so forgetful of the easy life as to operate a factory which employs labor should be made to pay for it and pay dearly. The assessors have just completed the rolls for the current year and the results of their labors is seen in an increase of approximately \$9,000,000 in the city's assessed valuation, or of nearly 10 per cent. How this large increase was accomplished is seen by a casual inspection of the rolls. It is done by hitting every evidence of progress, improvement and enterprise that is in sight and, in some instances, by anticipating improvements and taxing them before they are made. The four descriptions on Monroe avenue from the Weston building north to Lyon street purchased as a part of the Hotel Pantlind site up to a year ago were conservatively estimated to be worth about \$40,000 to \$45,000 each or a total of about \$160,000, and were actually assessed at \$156,000. When it became known these lots were wanted for hotel purposes the owners jumped the prices, not because the properties were worth a cent more, but because the owners thought they were in a position to demand the money, and the assessors add all the hold ups the hotel company had to meet to the actual value and make that the taxable value—an increase of about 25 per cent. The same process was observed in the assessing of the Old National Bank and Weston building, which will also go into the new hotel, with an advanced valuation of 30 per cent. The Powers theater property is nearly doubled in assessed valuation, not because it is worth any more now than it was a year ago, but because it has been acquired by outside interests who contemplate its improvement which may some day make it worth more. The Herpol-

sheimer building, one of the most important improvements made on Monroe avenue in recent years, is jumped 30 per cent as a penalty for progress, while the unimproved adjacent property is advanced very little. The Michigan Trust Company annex stands on what used to be occupied by a one story eye sore, taxed at \$30,000, but having spent \$150,000 for its improvement the owners must pay on the full amount, while owners of property around it, with a large increase in their unearned increment, pay the same as before. The Furniture Temple and the Corl, Knott & Co. building, occupying sites that were of little value and which certainly were not adornments to the city, are both taxed to approximately their full value, while the surrounding unimproved property, with values largely enhanced by the buildings erected, are let off as easily as before. The whole policy of the assessors seems to have been to make those who are doing things to build up the city and to make it better and handsomer regret their action. In the matter of industrial taxation, most cities go out of their way to make it as easy as possible for those enterprises which employ labor, but in this city the policy appears to be to soak them. The furniture industry is not particularly prosperous this year and additional burdens will not be welcomed, but the tax assessors do not regard the welfare of the manufacturers as worthy of consideration, and their assessed valuations are jumped ten to several hundred per cent, according to the whim of the assessors. This is not confined to the furniture industry, but extends to all classes of industrials. This city, through its Association of Commerce and other agencies is striving to secure more industries and the assessors appear determined to do all they can to counteract these efforts by penalizing the putting of money into factory buildings, machinery and stock. The same policy applies to the merchants, wholesale and retail alike. Absolutely ignorant of the processes of business, of how stocks vary with the seasons, of how goods are purchased and paid for, the assessors have jumped at conclusions that will make enterprise seek other locations in which to do business, instead of coming here. The assessors have shown, in making up their rolls, no knowledge of the science of taxation, but appear to have gone ahead on the theory that there is glory in making the assessment rolls as fat as possible, thereby increasing the amount of money that can be raised for the Ellis administration to expend. The increase in the assessed valuation of \$9,000,000 will mean that

approximately \$200,000 more money can be raised by taxation than before, and in the fun of having all this money to spend the Ellis administration will probably forget that this will be an added burden on the manufacturing and business life of the city and put a penalty on progress and the spirit of improvement.

Personnel of the New Trust Company.

The new Grand Rapids Trust Company has completed its organization by filing articles of incorporation and the election of directors and officers. The incorporators are the eight members of the organization committee and these will serve also as the first directors. The officers are as follows:

President—Wm. E. Elliott.

Vice-President—Lee M. Hutchins, Robert D. Graham and Jos. H. Brewster.

Secretary—Hugh E. Wilson.

Treasurer—Adolph H. Brandt.

The other directors are H. C. Cornelius and M. R. Bissell, Jr.

The directors have underwritten the entire capitalization of \$300,000, each taking 375 shares of the stock, and they will distribute their holdings among the subscribers as soon as all the necessary formalities incident to the organization have been observed. This facilitates the securing of signatures to the necessary documents and also avoids a disclosure of the actual stockholders at this time. The first assessment of 50 per cent on the stock has already been made and the second assessment of a similar amount and the 50 per cent for surplus will be payable on call of the directors as the money may be needed. The company will do business temporarily on Ottawa avenue in the store formerly occupied by the Seymour Company, first floor and upstairs, and until these quarters are ready business will be done at the office of Hugh E. Wilson. Mr. Wilson will be the active manager of the enterprise and will retire from the law firm of Wilson & Wilson to give his entire time to the work, and Adolph H. Brandt, retaining his position as Vice-President of the Grand Rapids Savings Bank, will give as much of his time as may be necessary. The staff has not been announced. The company as its first stroke of business will accept the trusteeship of the \$30,000 bonds to be issued by the West Michigan State Fair Association for the erection of the new grand stand. This recalls that one of the very earliest trusteeships secured by the Michigan Trust Company was of the \$100,000 bonds issued for the buildings and improvement of Comstock Park, something like twenty-five years ago. The bonds were placed among the

local business men who took them not as investments but with a view to helping the fair along and with the hope of eventually getting their money back. The fair defaulted in the interest after the first year and eventually under the administration of Wm. H. Anderson the bonds were picked up at about 10 cents on the dollar and the mortgage they represented was foreclosed and the title cleared. Before this was done speculators bought up a lot of the bonds with the view to foreclosing and securing possession of the fair grounds. They had made fairly good progress when they discovered that clause in the deed that gave the property to the city for park purposes if no longer used for fair grounds, and then they quit. There is no danger that the grand stand bonds will meet the fate of the old bonds for there is ample security back of them in the lien of the grand stand receipts, as well as on the thirty acre annex to the fair grounds which the clause in the Comstock deed does not cover.

More Hitching Posts for Farmers.

Kalamazoo, April 21—Realizing the justification of grievances which the county farmers entertain for the failure of the city to provide, among other things, a sufficient quantity of hitching posts in the city streets, the Retailers' division of the Commercial Club is planning to do all in their power to remedy these defects in the city.

A general waiting room has been suggested for the convenience of the country residents, to enable them to meet their families, check their parcels, and make a shopping headquarters. If this idea is deemed practical it is very probable that the retailers will recommend back to the Commercial Club the appointment of a committee to take charge of the matter.

At present farmers are obliged to hitch their horses, either away from the business center or in the crowded district wherein are located the farmers' sheds. On Saturdays and often during the week, these sheds are far too few to accommodate the many wagons and teams which are brought in by the rural residents and laws which prohibit them from hitching in the down town districts is proving vexing to the owners.

In this same alley where the farmers sheds are situated there is a crude frame work structure bearing the ill-befitting sign, "Waiting room." This is a "Waiting room," in name only because the inducement which would lead one to "wait" there are surely rather scant.

CLOVERLAND.

Zephyrs From the Upper Peninsula of Michigan.

Marquette, April 21—A week or two ago we wrote commenting on the fact that it took us who live and have our homes in Cloverland, a long time to wake up to a full realization of the magnitude of the opportunity that lays at our hands in the development of Cloverland as an agricultural proposition. This lethargy is all that is holding its full development back. We should do as others do in other localities not so well favored and with not half the advantages we have here and go to the hilltops and shout for Cloverland.

One way to do this, to my mind, would be to interest the Upper Peninsula press which, with a concerted effort for an indefinite period, could work wonders. There are several Upper Peninsula papers which work well along this line, say the Marquette Chronicle, the Munising News, the Ontonagon Herald, the Cloverland press and, perhaps, some others, but the two leading dailies of the Upper Peninsula assume a "dignified look" on, but are taking no active part in the movement at all.

The Marquette Chronicle is, perhaps, doing the most of all at the present time, as it is the only daily interested especially in the movement and its editor is not only a very bright, capable man, but an enthusiastic booster for Cloverland.

Why would it not be a capital idea for the Upper Peninsula Development Bureau to have a joint meeting with the Upper Peninsula Press Association and inaugurate "a long pull, a strong pull and a pull all together."

The interior repairs at the Beach Inn, Munising, have been completed and the hotel has been renovated from top to bottom and refurnished throughout and is to-day one of the neatest, most satisfactory, best managed and—considering the size of the town—most modern hotels in the Upper Peninsula. Its new proprietor took the management under the handicap of a run down business, due to the bad management and unpopularity of the former management, but by a transformation in methods, by hard personal work on his own part and on the part of his bride of only a few months who is proving herself to be a hotel woman of exceptional ability, the hotel is fast coming into its own and the past is being forgotten. The new Beach Inn is enjoying a heavily increased patronage. Mr. and Mrs. French have our best wishes.

John J. Ormond, one of the boys of No. 186, but whom we don't see very often, has resigned his position with the Walker Plumbing Co., of Detroit, and has accepted a similar position with the Crane Co., Chicago. Good luck, John!

Just think—not a line from Sunny Jim!

Frank Seymour, the newly-elected justice of peace at Newberry, is out with an announcement that he will not only marry the first couple free

who love each other well enough to give him the job, but will give them a deed to a lot at a convenient distance from the insane asylum.

We had a slight little "tiff" with Editor Williams, of the Marquette Chronicle, a few days ago. Nothing serious, as all men cannot agree on all things at all times. Nevertheless, Editor Williams and I are a unit on most matters of paramount importance, especially in all matters that make for good citizenship and all other matters which would tend to bring contentment and happiness to the deserving masses of the people and my personal regard for him has not been in the least impaired by the controversy.

An automobile expert from Detroit set up and started two autos at Munising last Friday most successfully. The third one turned out to be a bit sulky and both balked and cussed at the northern climate. Its chauffeur coaxed until he got it down to the Beach Inn and, when he thought everything was O. K. and the machine had got over its "mad," he invited the aged clerk at the hotel for a spin. The clerk, ever mindful of his associates, asked the chauffeur if he wouldn't kindly consent to giving the three waitresses also a spin. "Just fine," said the chauffeur. "Great," said the aged clerk. So off they went and the sight of the girls pleased the machine so well that it started to behave beautifully, but the chauffeur became so interested in one of the girls and the clerk in another of them that the auto got mad again because she was slighted and the two couples were so busy that they didn't notice that Miss Machine had a real "mad on" again until the odd girl—the auburn haired one—hollered that the doggoned machine was tipping over into the ditch, a feat which Miss Machine turned in a most unladylike way, as she turned completely face downward. The way the bunch crawled out from underneath presented many laughable and memorable spectacles and believe me, wasn't slow. Fortunately, nobody was hurt. Ura Donald Laird.

Special Features in the Grocery and Produce Trade.

Special Correspondence.

New York, April 21.—There is, perhaps, a little more confident feeling in the market for spot coffees than prevailed last week, but would-be buyers are going slow and taking only the smallest lots with which they can do any business. The situation benefits roasters and they can now see a profit on roasted stocks. In an invoice way Rio 'No. 7 is quoted at 11 $\frac{1}{8}$ @14 $\frac{1}{4}$ c. In store and afloat there are of Brazilian coffee 2,266,677 bags, against 2,298,096 bags of the same time last year. Milds show no appreciable change and good Cucuta continues at 13 $\frac{3}{4}$ c.

Notwithstanding the low level reached in quotations for granulated sugar, the market is very quiet, as buyers seem to think the bottom is not yet reached and they are taking limited supplies. It is thought, however, in other quarters that the tide

will turn to a higher rate and, if so, there may be something of a "hustle" to secure supplies on present basis. With granulated at 4.20c there is said to be very little margin of profit for refiners.

Teas remain quiet, but there seems to be a degree of confidence among sellers that we shall soon see a better condition. The supply of Japans is pretty large and this grade drags most of all.

Rice is quiet, but there is a steady call and, in the aggregate, the sales must reach a fair total. The rice "combine" holds on to the strings confidently and seem to think they can do as they will. Good to prime, 5@5 $\frac{1}{2}$ c.

Nothing of interest to note in spices. The trade seems to be waiting the result of the new tariff schedule and meantime takes only small quantities. Quotations are without change.

Some new foreign molasses is arriving and finds a steady market. Domestic is rather quiet, although there is something doing all the time. Good to prime domestic, 35@40c. Syrups are quiet, with fancy 18@22c.

Canned goods show some improvement in demand, but there is room for great improvement. No great quantities are taken by any one buyer, but there is "something doing" all the time. Standard tomatoes, 80c. If less is named it is because the seller needs cash or because the goods are just a little below standard. Corn at 50c has been pretty well cleaned up, as have cheap peas. Other goods show little if any change in any respect. Futures are little talked of as yet.

Butter is in more liberal supply and seems to ease off. Creamery specials, 30 $\frac{1}{2}$ c; firsts, 35 $\frac{1}{2}$ @36c; process, 32c; imitation creamery, 30@31c; factory, 28 $\frac{1}{2}$ @29c; packing stock 25 $\frac{1}{2}$ @26c.

Cheese is steady. Old stock, 17 $\frac{1}{4}$ c for top grades. New stock is arriving with some degree of freedom and is quoted at about 13c for best varieties.

Eggs are steady for best stock. The supply is not especially large, but there are enough to meet the call. Best Western, 20@22c; fresh gathered, 21c.

Cogent Criticisms From Sunny Jim.

Ludington, April 21—Oh, my, but that Cloverland Laird is jealous of our poetry! Fact is, we ourselves never saw any like it before.

We're willing to admit that Fred Richter and the others can't write poetry.

Guy Pfander winds up his breezy column of last week as follows: "Wear the button, boys." Personally, we believe in going a trifle farther and wearing the pants, too.

Hello, Bracing Breezy Lee! We are pleased to hear that you will profit by our criticisms and it is, indeed, gratifying to know our wonderful education has not been for naught. Remember (even if Ura Cloverland Laird threatens to annihilate us):

A pleasant smile,
A little joke,

Is relished by
Most any bloke.

Really embarrassing to have traveling men stop and speak to us on the public thoroughfares. When we stop to think of such traveling men as Fred Richter, Louie Miller and Charlie Perkins, we are greatly pleased and satisfied with our lot and the knowledge that we are not a traveling man.

Man is made of dust and—woman is very handy with the dust pan.

W. G. Tapert, of the Soo, had the following to say in his newsy column last week: "Wm. Kirkbride, Pickford's leading butcher, is still in the market for a safe. Wonder the safe agents don't get after him." Mr. Tapert, there are no safe agents. They will all bear watching.

A man can tell the age of a chicken by the teeth—no matter if his teeth are false.

We feel it in our bones that Guy Pfander is mailing in a poem this week. Look out Guy or "Urie" Cloverland Laird will get jealous of thee, also.

We've seen clover grow where no human beings would or could live.

Juicy Jottings From Jackson, invented by Spurgeon, says Harry Horsman and wife were in the flood district and were mighty glad to get the first train out for Michigan. Why wait for a train? If he was a good Horsman there were plenty of horses saved. Gentlemen, one at a time!

If you have any doubts about the last page of the Tradesman being read, just let ye editor blaspheme you on said page.

James M. Goldstein.

News and Gossip of the Grand Rapids Boys.

Grand Rapids, April 21—We wish to inform all U. C. T. members who intend to come to Grand Rapids on June 13 and 14 that their wives will be entertained free of charge at all the leading hotels. Should you wish to make reservations, write to R. M. Richards, 163 North Prospect avenue, Grand Rapids, and you will be taken care of when you reach Grand Rapids in June.

All traveling men and others who travel over the Pere Marquette to Allegan would like to know why they should lose a half hour's time at Holland. The Chicago train reaches Holland at 8 o'clock a. m.; the Allegan train leaves there at 8:30 a. m. The time in Allegan is then very short if one wishes to return to Holland for the 11:10 a. m. train. Will Neil De Young try to change this? It will be very much appreciated by a number of patrons.

Remember on Saturday evening, May 10, there will be a dancing party at Herald hall. Come and have a good time.

Have you paid assessment No. 116? Time for payment expires April 25. Wm. D. Bosman.

The public is not asking you whether you are willing to have your store judged by its windows or not. It is simply going ahead and judging.

BANKRUPTCY MATTERS.

Proceedings In Western District of Michigan.

Grand Rapids Referee.

Grand Rapids, April 16—In the matter of the American Carving & Manufacturing Co., bankrupt, of Grand Rapids, the first report and account of Francis D. Campau, trustee, was filed, and it appearing that a first dividend might safely be declared, an order was made by the referee directing payment of a first dividend of 15 per cent. to all creditors whose claims have been allowed. A final dividend will probably be declared and the estate closed at the expiration of three months.

In the matter of Simpson Automobile Supply Co., the alleged bankrupt withdrew its offer of composition at 30 per cent. and filed an admission of bankruptcy and the order of adjudication was entered by Judge Sessions and the matter referred to Referee Wicks. An order was made by the referee calling the first meeting of creditors to be held at his office on May 2 for the purpose of electing a trustee, proving claims, examining the officers of the bankrupt, etc. In this matter Ralph E. Hughes, receiver, reported an offer of \$5,000 from Julius Tisch and Emil Tisch, of Grand Rapids, for all of the assets of the bankrupt, as shown by the inventory on file, including all accounts, notes and bills receivable and any and all property on hand that may have been transferred to said bankrupt by E. W. Simpson, doing business as the Grand Rapids Auto Supply Co., provided all of said assets be transferred to them free and clear of all claims and incumbrances of every name and nature. An order was made by the referee directing creditors to show cause, if any they have, why such offer or such other offer or offers as may in the meantime be received should not be accepted and the sale authorized and confirmed.

April 17—In the matter of Samuel J. Perry, of Paris township, Kent county, an order was made by the referee calling the first meeting of creditors to be held at his office on May 8 for the purpose of electing a trustee, if desired, proving claims, examining the bankrupt, etc.

In the matter of John G. Egolf, bankrupt, a laborer of Grand Rapids, an order was made by the referee calling the first meeting of creditors to be held at his office on May 3 for the purpose of electing a trustee, if desired, examining the bankrupt, proving claims, etc.

In the matter of John Bumb, bankrupt, of Big Rapids, a report was filed by Fred D. Vos, trustee, showing that he has received an offer of \$700 from Gus Warner, of Big Rapids, for the entire stock of merchandise and fixtures of said bankrupt's estate, including the bankrupt's exemptions; that such assets of the appraised valuation of \$1,021.21 and recommending that such offer be accepted. Creditors have been directed to show cause, if any they have at the office of the referee on April 30 why such offer should not be accepted and the sale authorized and confirmed.

In the matter of Samuel E. Clarke, bankrupt, of Grand Rapids, an order was made by the referee calling the first meeting of creditors to be held at his office on May 5 for the purpose of electing a trustee, examining the bankrupt, proving claims, etc.

April 18—In the matter of Will McNitt, Jr., bankrupt, of Boon, the final report and account of Fred M. Breen, trustee, was filed, showing a balance on hand for distribution of \$941.29, and it appearing that there are not sufficient assets to pay the secured and preferred claims and administration expenses in full, an order was made by the referee calling a final meeting of creditors to be held at his office on May 3 for the purpose of

considering such final report, allowance of claims, etc. Creditors are directed to show cause, if any they have, why a favorable certificate as to the bankrupt's discharge should not be made by the referee.

April 19—In the matter of Lotan C. Read, Jr., bankrupt, of Grand Rapids, the trustee, Chas. V. Hilding, filed a report showing no assets not exempt and an order was made closing the estate and discharging the trustee. No cause to the contrary having been shown by creditors, a certificate recommending the bankrupt's discharge was made by the referee.

In the matter of Glengarry Mercantile Co., bankrupt, of Glengarry, the final meeting of creditors was held. The final report and account of C. J. McHugh, trustee, was considered, and approved, and a final dividend of 11 4-5 per cent. declared and ordered paid. A first dividend of 15 per cent. has been previously paid, making the total dividends for general creditors 26 4-5 per cent.

A voluntary petition was filed by William Bronkman, of Grand Rapids, and he was adjudged bankrupt by Judge Sessions and the matter referred to Referee Wicks. The bankrupt's schedules show no assets excepting household goods and wearing apparel, claimed as exempt, and the calling of the first meeting has been delayed until the necessary expense money is advanced. The following creditors are scheduled:

Wm. Bauman, Sparta	\$ 5.00
H. Schneider & Co.	5.00
B. Tannehold & Co.	135.00
Franc. Heyn & Co.	69.67
Geo. H. Seymour & Co.	18.25
Charles Worfel	8.50
Wurzberg Cigar Co.	7.00
Dreuke & Company	8.75
Kauffman & Co., Toledo	170.00
H. Rosenthal & Son, Detroit	89.00
B. J. Fox & Co., Cincinnati	43.50

\$450.62

April 21—In the matter of Muskegon Steel Casting Co., bankrupt, of Muskegon, the final meeting of creditors was held. The final report and account of Edward S. Lyman, trustee, was considered and approved, and a final dividend of 24 4-5 per cent. declared and ordered paid. A first dividend of 25 per cent. was previously paid in this matter, making the total dividends for general creditors 49 4-5 per cent.

An order has been made by Judge Sessions adding the counties of Barry and Eaton to the District of Referee Wicks and all cases arising in such counties will now be disposed of by him.

St. Joseph Referee.

St. Joseph, April 12—In the matter of George D. Hill, bankrupt, of Benton Harbor, a meeting was held and a first dividend of 5 per cent. declared by the referee. An order was also made by the referee, allowing the bankrupt personal property of the value of \$90 and \$160 cash, instead of personal property exemptions. The meeting was then adjourned for three months.

April 14—In the matter of William H. Evans, bankrupt, of St. Joseph, the first meeting of creditors was held and N. A. Hamilton, of the same city, was elected trustee and his bond fixed at \$1,000. The report of the receiver as to the sale of the bankrupt's assets for \$530 was accepted. The bankrupt was sworn and examined and the meeting adjourned for two months.

April 15—Fred W. McPherson, of Kalamazoo, formerly conducting a candy store, was adjudged a bankrupt by Judge Sessions and the matter referred to Referee Banyon. With his petition, Mr. McPherson filed a

pauper affidavit and the referee has delayed calling a first meeting of the creditors until the bankrupt advances money for expenses. The schedules of the bankrupt show debts amounting to \$907.71 and no assets.

April 16—In the matter of Charles W. Vanderbilt, bankrupt, of Kalamazoo, the trustee has received an offer of \$409.61 for the bankrupt's assets. An order was made by the referee directing the trustee to sell the assets upon ten days' notice to creditors. The referee has also entered an order directing the trustee to disclaim title to certain real estate property in Kalamazoo, as the same is of no value to the estate of the bankrupt.

April 17—In the matter of Clarence M. Jennings, Robert Jennings and Jennings Brothers, partnership, bankrupts, of Lawrence, the first meeting of creditors was held and Amos Benedict, of Lawrence, was appointed trustee by the referee and his bond fixed at \$2,000. Harry Martin, Clarence DeHaven, of Lawrence, and Ed. M. Bailey, of Paw Paw, were appointed appraisers. The bankrupt, Clarence M. Jennings, was sworn and examined by the referee, Mr. Jennings testifying for himself and the partnership. The trustee filed his bond and an order was entered by the referee approving the same. The meeting was then adjourned to May 15 at the office of the referee in St. Joseph.

April 18—In the matter of Pricie W. Perry, bankrupt, of Kalamazoo, Arthur Rose, representing certain se-

cured creditors of the bankrupt, has given notice to the referee, that the bankrupt's schedule of assets are inaccurate and that proceedings will be brought to enforce the rights of secured creditors against the bankrupt's estate. Thus far the referee has been unable to secure a person at Evart to act as trustee to properly administer the estate.

April 21—In the matter of Elwood Lamore, Charles Lamore and Lamore & Co., bankrupts, of Eau Claire, the inventory and report of appraisers show assets consisting of cash of \$175 and bills receivable of \$103.42. The attorneys for the bankrupts have given notice that the cash and bills receivable will be claimed as part of the bankrupt's exemptions, if the claim is sustained there will be nothing left to distribute to creditors.

Dandelion Vegetable Butter Color

A perfectly Pure Vegetable Butter Color and one that complies with the pure food laws of every State and of the United States.

Manufactured by Wells & Richardson Co. Burlington, Vt.

A. T. KNOWLSON COMPANY

Wholesale Gas and Electric Supplies

Michigan Distributors for

Welsbach Company

99-103 Congress St. East, Detroit

Telephone, Main 5846

Catalogue or quotations on request

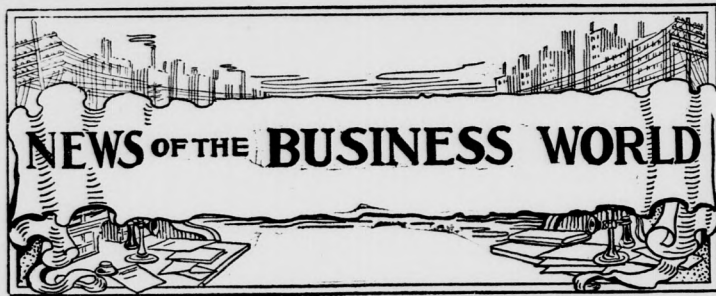
ROYAL



BAKING POWDER

Absolutely Pure

It always gives the greatest satisfaction to customers, and in the end yields the larger profit to the grocer.



Movement of Merchants.

Ionia—Fred Howard has opened a shoe store here.

Petoskey—Glenn Henry has opened a grocery store here.

Mabel—R. D. White has closed out his stock of general merchandise.

Hickory Corners—F. N. Drake has opened a grocery store at Gull Lake.

Big Rapids—William Oviatt has opened a bakery on South Michigan avenue.

Belding—William Clarke succeeds Frank R. Bullis in the granite and marble business.

Detroit—The Heyn's Bazaar Co. has increased its capitalization from \$100,000 to \$125,000.

Auburn—Samuel Fleisher has added a line of furniture to his stock of general merchandise.

Auburn—James Bolton has engaged in the confectionery and ice cream business here.

Gladwin—The capital stock of the State Bank of Gladwin has been increased from \$25,000 to \$30,000.

Highland Park—The Highland Park State Bank has increased its capital stock from \$100,000 to \$250,000.

Highland Park—The Audley M. Ostrander Lumber Co. has changed its name to the Milburn Lumber Co.

Thompsonville—Robert Anderson has opened a confectionery and cigar store here, with a lunch room in connection.

Kalamazoo—Thieves entered the Ernest B. Russell grocery store and robbed the cash register of over \$40 April 21.

Ishpeming—J. A. Nummi, recently of Negaunee, has opened a jewelry store at the corner of Division and Second streets.

Ovid—William H. Robson has sold his stock of agricultural implements to William Montague who will continue the business.

Saugatuck—F. A. Mowers, recently engaged in the furniture business at Fennville, will engage in a similar business here May 1.

Gaylord—Benjamin Touff has removed his stock of dry goods and shoes from Laingsburg to this place, where he will continue the business.

Shelby—C. E. Bechtel has sold an interest in his drug stock to Thurman Spellman and the business will be continued under the same style.

Middleton—Floyd L. Reynolds is closing out his stock of general merchandise at auction and will retire from active business owing to illness.

Middleton—John R. Hudson has sold his stock of hardware, agricultural implements and harness, to Guy Giles, who has taken possession.

Ionia—Thomas A. Carten purchased the bankrupt dry goods stock of Noble Burnett, of St. Johns, and has consolidated it with his stock here.

Saginaw—The principal office of the John W. Ladd Co. has been changed to Detroit and the capital stock increased from \$20,000 to \$50,000.

Williamston—W. L. Robinson has sold his drug stock to F. M. McCarrick, who will take possession May 1 and continue the business at the same location.

Detroit—The City Music Co. has engaged in business with an authorized capital stock of \$1,000, all of which has been subscribed and paid in cash.

Fremont—E. D. L. Evans has sold his interest in the Evans Auto Co. to his partner, Harry Meeuwenberg, who will continue the business under his own name.

Owosso—George Martin is erecting a two-story brick store building on Exchange street, which he will occupy with a stock of harness and harness supplies.

Freeland—Frank D. Lewis, of F. D. Lewis & Co., dealers in general merchandise and agricultural implements, was married April 9, to Miss Margaret McKellar.

Detroit—The Krakow Furniture Co. has engaged in business with an authorized capital stock of \$20,000, of which \$10,000 has been subscribed and paid in cash.

Standish—The Standish Lumber & Coal Co. Ltd., has been incorporated with an authorized capital stock of \$6,000, all of which has been subscribed and paid in cash.

Flint—Neal McAlpine, who conducted a grocery store at 2420 North Saginaw street for the past three years, died at his home April 17 of pneumonia, aged 62 years.

Jamestown—Peter Takken has sold his stock of general merchandise to John Lampen and Richard Scholton, who have formed a copartnership and will continue the business.

Detroit—The Goodyear Raincoat Co. has engaged in business with an authorized capitalization of \$10,000, of which \$5,000 has been subscribed and \$1,000 paid in cash.

Ironwood—F. A. Sergeant, recently of Negaunee, has purchased an interest in the drug store of F. M. McCabe & Co. and the business will be continued under the same style.

Laingsburg—W. H. Kimmis and W. F. Wright have formed a copartnership and purchased the Benjamin Touff stock of groceries and will continue the business at the same location.

Mendon—D. W. Langdon and F. B. Samson have formed a copartnership under the style of Langdon & Samson and will open a bakery and confectionery store here May 1.

Alma—Fire damaged the dry goods stock of N. B. Waterman, the furniture stock of Crandall & Scott and the hardware stock of Smith & Clapp entailing a loss of about \$30,000.

Battle Creek—Nathan Buller and Fred Smith have formed a copartnership and purchased the George Dykeman grocery stock and will continue the business at the same location.

Detroit—A. H. Weimeister and Will S. Clapp have formed a copartnership and opened a men's furnishing goods and shoe store in the Fisher Arcade on Woodward avenue.

Hartwick—Dennis A. Davis has sold his stock of drugs and general merchandise to J. L. Newberry, recently of Traverse City, who will continue the business at the same location.

Frankfort—A new company has been organized under the style of the Frankfort Fruit & Produce Co., with an authorized capitalization of \$6,000, which has been subscribed and \$3,000 paid in cash.

Ludington—Frank Washatka has purchased the interest of the Ira M. Smith Mercantile Co. in the Rye & Adams dry goods stock and he and J. A. Rye will merge the business into a stock company under the style of the Rye & Washatka Co.

Belding—Mrs. Theresa Lapham has sold her stock of groceries, confectionery and cigars, to R. L. Crotser, recently of Edmore, who will continue the business, adding a soda fountain and ice cream parlor.

Allegan—Baker & Co. has merged its business into a stock company under the same style, with an authorized capital stock of \$65,000, which has been subscribed, \$12,000 being paid in cash and \$53,000 in property.

Petoskey—Clare Harding, Vice-President of the Petoskey Hardware Co., has sold his interests to A. B. Mudgett, one of the receivers of the Bear River Paper and Bag Co., and returned to Mancelona, his former home, to reside.

Tecumseh—The Lenawee Lumber Co. has merged its business into a stock company under the style of the Lenawee Lumber & Supply Co., with an authorized capital stock of \$25,000, of which \$20,000 has been subscribed, \$500 being paid in cash and \$19,500 in property.

Owosso—Alton and Scott Rundell have filed a petition for the appointment of a receiver for the Rundell-Stevens Co. wholesale dealer in butter and eggs, desiring to continue the business themselves without the partners, D. and W. A. Stevens, who live in the East and wish to retire. The matter is taken to the court for settlement that all may have equal protection. The firm is solvent and in good condition.

Wayland—The Wayland Military Band of thirty-five pieces gave its first public rehearsal April 16 under the management of A. D. Barnes as director. The band played its full

repertoire of seven pieces and the effect was so satisfactory to the people of Wayland that they have already subscribed a sufficient amount to pay the salary of the leader and the rent and up-keep of the band.

Owosso—John T. Walsh, who conducts a cigar store on West Main street, has leased a store building on South Washington street, which he will occupy with a stock of tobacco and cigars and conduct a wholesale and retail establishment in connection with his branch store.

Corunna—George W. Clark and Orrie Crane, who purchased the bankrupt stock of the Corunna Hardware Co. for \$6,500, took immediate possession and will conduct the business under the style of Clark & Crane. Mr. Clark has been in the implement and hardware business for several years, and is thoroughly acquainted with it, while Mr. Crane had charge of large hardware stocks in Owosso for years.

Kalamazoo—Because a sausage maker who does not often work in the grocery store sold renovated butter without the label, through an error, W. S. Maxam, a Portage street grocer, settled the case in municipal court by paying a \$50 fine. The clerk did not know the rules relative to the sale of renovated butter without the label and as a result the State inspector brought proceedings against Mr. Maxam.

Manufacturing Matters.

Detroit—The Armitage Enamel Leather Co. has been changed to the Armitage Leather Co.

Detroit—The capital stock of the Lozier Motor Co. has been increased from \$3,000,000 to \$5,000,000.

Ypsilanti—The G. H. Scharf Co., manufacturer of draft regulators, has changed its name to the Huron Engineering Co.

Central Lake—F. E. Wallbrecht, who conducts the electric light plant and flour mill, is rebuilding the warehouse recently destroyed by fire.

Shelby—The C. L. Eesley Milling Co. plant was completely destroyed by fire April 12, entailing a loss of about \$10,000. Insurance, \$4,300.

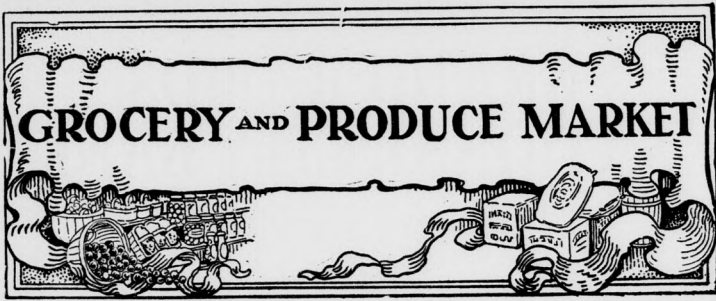
Freeland—James D. Smith has sold his grist mill to G. Courtright and Edward Garner, who have formed a copartnership and will continue the business.

Flint—The Flint Sheet Metal Co. has been incorporated with an authorized capital stock of \$10,000, which has been subscribed and \$2,000 paid in cash.

Charlotte—The Cass Cigar Co. has been incorporated with an authorized capitalization of \$6,000, of which \$3,000 has been subscribed and \$1,500 paid in property.

Detroit—The Electric Automobile Co. has been incorporated with an authorized capital stock of \$10,000, of which \$5,000 has been subscribed and \$3,500 paid in cash.

Detroit—The Trojan Motor Truck Co. has been organized with an authorized capital stock of \$10,000, of which \$5,040 has been subscribed and \$1,050 paid in cash.



The Grocery Market.

Sugar—The market is stronger and all the refiners are holding granulated at 4:20 f. o. b. New York. The Federal is still closed down on account of strike. Less apprehension is felt regarding tariff revision, for it is realized that the revision cannot become effective until the summer campaign is well over. The most depressing influence now remaining is the dullness of refined, due to the refusal of the country to anticipate the future, but from present indications this hand-to-mouth policy may be modified since the weather is bound to stimulate active consumption. There are intimations, in fact, that prices may be advanced shortly, possibly this week, for the refiners are not making money and the margin is lessening rather than widening. With granulated at 4.20 and raws at 3.36 the difference is but 75 points.

Coffee—Prices on all grades of Rio and Santos are unchanged for the week, but decidedly in buyer's favor. There seems to be a general belief that prices may sag even further. Milds are unchanged and dull. Java and Mocha in light demand at unchanged prices.

Rice—The market can be said to be only in a waiting mood, pending definite action of the tariff, and buyers appear to be inclined to be very conservative in their operations. Prices hold steady to strong on all styles. There has been an effort to boost values a trifle, but it seems difficult to stir the trade into any degree of activity, as the general market for grocery commodities does not appear to respond to any special efforts to effect a rise in prices, though so much has been made of the recent reports of shipments abroad. If this action could only be definitely confirmed by real consignment, positive benefit would undoubtedly inure to the general situation, and the market take on an impetus that would carry the remainder crop out promptly and successfully. However, despite the uncertainty which still seems to persist, the tone of the market is stronger and the outlook good.

Canned Fruits—The consumption of pineapple continues to show an increase, but not a great deal of future business has been booked. Gallon apples are cheap and moving slowly. Coast stocks in the popular selling varieties are said to be closely cleaned up. The market on Southern fruits is firm as stocks are small.

Dried Fruits—Apricots are about the only fruit which has held up to opening prices, but whether there will be any advance depends altogether

on the price new goods will open at. Raisin prices have stiffened up some during the past two weeks, which is thought to be due to the association recently organized on the Coast, which will have the selling of nearly all raisins. Prunes are meeting with about the best demand from the trade, and small and medium sizes are selling much better than they did a short time ago. Peaches are very reasonable in price and the consumption is of about usual size for April.

Canned Vegetables—The movement in the various staples of late has indicated an increasing consumption, which is to be expected at this season, but the demand is not great enough yet to satisfy distributors of goods through jobbing channels. The demand is almost wholly for small lots, but the frequency of repeat orders for small lots indicates that stocks in distributor's hands are getting low, and that the consumption is showing a reasonable and healthy growth. Tomatoes are about where they were a week ago, and the demand is rather quiet. The market is certainly not strong, and present prices are 2½¢ below the level ruling a month ago. No. 2s are relatively higher than 3s, due to greater scarcity. Cheap corn of good quality in standard grades is reported to be getting scarce. While the demand at no time has been active or of a speculative character, it has been steady for months past, with the result that a very large proportion of the available stock has gone into channels of consumption, and prominent operators believe from information they have received that a large percentage of this stock has already passed directly into consumption because up to date retailers have been able to feature it among their bargains at most attractive prices. Cheap peas also are reported to be cleaning up so far as first hands are concerned, and, while retailers are not getting much more than a normal demand, they are moving quite a little stock into consumption at current low prices, necessitating more frequent application to jobbers for fresh supplies. Fine peas and medium grades are not plentiful. In fact, the supply of the former is reported by most dealers to be light, and the medium grades are in very moderate demand. That condition has existed for some time, but in the absence of important demand there has been no material improvement in prices. The unfavorable outlook for the coming crop as reported from the West and South is expected to cause a stiffening of the market on all grades of

spot peas. String beans are firm but quiet, and in other lines conditions remain about as previously noted.

Cheese—The consumptive demand is still normal. As soon as the weather gets warmer the demand should still further improve. What new cheese are arriving are mild and poor and are selling at 3@4¢ under the market for the best held cheese.

Canned Fish—Salmons are moving quite freely, as prices of fresh meat are extremely high. The picnic season will soon be here, and that always means a great increase in the consumption of all canned foods. Domestic sardines in oil, are much firmer than a short time ago and an advance of 15¢ per case, was put into effect by the packers a few days ago.

Salt Fish—Cod, hake and haddock are unchanged and quiet. Mackerel shows no change for the week. The demand is still light. Prices are unchanged.

Provisions—Smoked meats are ¼¢ higher. Pure lard is firm and unchanged and shows increased consumptive demand. Compound lard is also in better consumptive demand at an advance of about ¼¢. Dried beef is up ½¢ per pound and firm. Barreled pork is firm and unchanged and canned meats are steady and unchanged.

The Produce Market.

Apples—Baldwins, \$3; Ben Davis and Russets, \$2.50.

Asparagus—\$1.50 per dozen for Southern.

Bananas—\$3.50 per 100 lbs.

Beets—25¢ per dozen for new.

Butter—Fancy creamery is steady at 35¢ in tubs and 36¢ in cartons. Local dealers pay 28¢ for No. 1 dairy and 20½¢ for packing stock.

Cabbage—\$1 per bbl. for old; \$1.75 per crate for new from California.

Carrots—60¢ per box.

Celery—California jumbo, 80¢ per bunch; Florida, \$3.50 per crate.

Cucumbers—Advanced to \$2 per doz.

Grape Fruit—\$3.75 for 36s, \$4.25 for 46s, \$4.75 for 54s and \$5.25 for 64s and 80s

Eggs—Local dealers pay 17¢.

Egg Plant—\$2 per box for Florida.

Green Onions—15¢ per dozen for Southern.

Green Peppers—60¢ per basket.

Hogs—Local buyers pay 10@10½¢.

Honey—20¢ per lb. for white clover, and 18¢ for dark.

Lemons—\$5@5.50 per box for fancy Messinas.

Lettuce—New Orleans head, \$2 per bu.; hot house leaf 15¢ per lb.

Onions—Spanish are in fair demand at \$1.25 per crate. Home grown 25¢ per bu.

Oranges—4.50@5 per box for either Florida or Californias.

Parsley—30¢ per dozen.

Pieplant—\$1.25 per 40 lb. box Illinois stock

Pineapples—\$3 per box for all sizes from 18s to 42s.

Potatoes—Local dealers sell at 40@55¢. Country buyers are paying 25@30¢.

Poultry—Local dealers pay 14@15¢ for fowls; 7¢ for old roosters; 9¢ for

geese; 11¢ for ducks; 16¢ for turkeys. These prices are live-weight. Dressed are 2¢ higher.

Radishes—25¢ per doz.

Seeds—Clover \$13@14 for either medium or mammoth; Alsike, \$13@13.50; Timothy, \$2@2.25.

Spinach—\$1.25 per bu.

Strawberries—Louisiana fetch \$2.50 @2.75 for 24 pints; Florida's command 30¢ per quart.

Sweet Potatoes—Kiln dried Jerseys, \$1.75 per hamper.

Tomatoes—\$4 per crate of 6 baskets—Florida.

Veal—Buyers pay 6@11¢, according to quality.

Now is a good time for the man with money who wants to keep it to take to the woods. A campaign to raise about \$300,000 for a new Y. M. C. A. building is soon to be started. The West Michigan State fair wants to place \$30,000 grand stand building bonds. The St. Cecilia is endeavoring to secure relief from its \$17,000 indebtedness. The Grand Rapids Boulevard Association would like about \$20,000 more to carry on its god work. The Grand Circuit races want some substantial financial assurances. The Peninsula Club wants to float \$75,000 bonds for its new club house. The Hotel Pantlind Building Co. would be pleased if a few more good sized stock subscriptions could be obtained to help make up the desired \$1,000,000. There are several other enterprises before the public asking for financial encouragement. Not one on the list but is worthy of help, but the pocket book that can open at every tap must indeed be a good one, especially as all the charity, church and philanthropic taps are going on as usual. What the city needs at this juncture more than any thing else is an angel.

Charlotte—F. P. Minnich, who has been manager of the Clover Leaf creamery for the past four and a half years, has been honored by W. T. Leonard & Co., owners of the local creamery, by being promoted to the position of manager of the company's business in Michigan and Ohio, with a substantial increase in salary.

Carson City—J. D. Van Sickle has uttered a trust mortgage on his general stock to H. T. Stanton, of Grand Rapids, as trustee for creditors whose claims aggregate about \$6,000. The stock is valued at \$6,200. Percy A. Reed has been placed in charge by the trustee.

Battle Creek—The Electric Nail Co. has engaged in business to manufacture and deal in nails, with an authorized capital stock of \$300,000, of which \$21,000 has been subscribed and paid in in cash.

Jerome—The Jerome Brick & Tile Co. has been organized with an authorized capitalization of \$40,000, of which \$30,100 has been subscribed, \$2,600 being paid in in cash and \$7,500 in property.

Hall & Breggenzer, formerly engaged in trade at Crapo, have opened a grocery store at Big Rapids, the Musselman Grocer Co. furnishing the stock.



Holders of Stocks in Local State Banks.

The banks have been filing their lists of stockholders with the County Clerk the past week as an aid to the assessors in the levying of the taxes. Where the stockholder is a resident of the city or county the tax is levied and paid in the ward or township of residence; non-resident bank stock is taxed in the ward where the bank is located. The method of arriving at the assessable value of the stock is to take the capital stock, plus the surplus, plus the undivided profits and from this deduct the assessed valuation of the real estate held, and divide by the number of shares. This process gives the assessed valuation of the Old National Bank \$155 per share, the Grand Rapids National \$120, the Fourth National \$150, the Grand Rapids Savings \$150, the Kent State, \$170, the Commercial Savings \$90 and the City Trust and Savings \$130. The bank pays the taxes on the real estate held and the stockholders pay on the value above the real estate. In the case of the Michigan Trust Company, under a law enacted in 1912, a different rule obtains. The Trust Company stockholders used to be taxed the same as in the banks, but now the company is assessed as one corporation and taxed accordingly. The Michigan Trust Company's assessed valuation is put at \$500,000, or on a basis of \$250 per share.

More than ordinary interest is taken in the stockholders' lists this season and this applies especially to the Grand Rapids Savings and the Commercial Savings, in which there has been the greatest activity the past year. Who may be the holders of the stocks in the other banks is also of interest, because in this community bank stocks represent tangible assets in market value averaging considerably above double the par value of the issues. In this issue the stockholders in the State banks only are given, and next week the National banks will be handled. The Grand Rapids Savings, with \$250,000 capital, has 105 stockholders, of whom thirty-one hold less than ten shares and four above 100 shares. The Kent State with \$500,000 capital, has 108 stockholders with twenty-one below ten shares and eleven above 100. The People's Savings, with \$100,000 capital has thirty-two stockholders, nine below ten shares and two above 100 shares. The Commercial Savings with \$200,000, capital has 141 stockholders, of whom eighty-eight hold less than ten shares each

and five are 100 shares or better. Following are the lists of the State bank stock holders, based on \$100 par value.

Grand Rapids Savings Bank.

M. Elizabeth Anderson, 13; N. Fred Avery, 214; Noyes L. Avery, 6; Wm. H. Anderson, 1; George R. Allen, 10; George H. Allen, Berlin, Germany, 10; Chas. Ashton, 10; Harry C. Angell, 10; Thos. D. Brafield, guardian, 7; Roger W. Butterfield, 50; Aaron Brewer estate, 24; R. C. Butterfield, 1; Clar B. Ball, 20; Adolph H. Brandt, 50; Harry M. Brock, 10; George W. Brand, 20; Joseph Bouchard, 10; James Bayne, 10; Richard R. Bean, 5; Louis Barth, 50; Joseph H. Brewer, 64; Mary S. Parker Bernard, 6; Frank S. Coleman, 10; Julius Collat, 5; Theo. Collat, 5; Emily J. Clark, 25; Louis A. Cornelius, 20; George N. Davis, 7; Chas. P. Dickerman, 10; Alexander Dods, 10; L. E. Edison, 16; Elnora Edison, 11; Wm. E. Elliott, 60; Laura V. Foote, 1; Fidelity Inst. Trust and Safe Deposit Co., trustee, Phila., 5; J. D. Farr, 13; Bessie Fishman, 5; Chas. W. Garfield, 177; Jessie S. Garfield, 11; Arthur M. Godwin, 16; Wm. H. Gilbert, 17; Mary Goetz, 10; Wm. Houseman, 7; Helen Hunt, 1; Sarah M. Huntley, 4; Clay H. Hollister, 174; Georgiana E. Hall, 15; Henry B. Herpolsheimer, 75; Frank T. Hulswit, 10; Burton A. Howe, 10; M. C. Huggett, 5; Frank Jewell, 13; Wm. Judson, 60; G. J. Johnson, 25; Henry S. Jordan, 10; J. C. Keith, 10; Wm. J. Keene, 13; Eugene L. Kendall, 4; Emma Kleinmans, 6; Heber A. Knott, 10; Jennette N. Keeler, Brookville, Fla., 10; G. A. Kusterer, 10; Edward Kampenga, 10; Frank E. Leonard, 13; Sarah P. Leonard, 13; C. H. Libby, 5; Frank W. Leonard, 5; John B. Martin, 25; Cheerful E. Martindale estate, 13; Joseph H. Martin, 37; George M. Morse, 10; Miss Francis McClelland, 26; Joseph J. Otterbein, 10; Thos. M. Peck, 26; Catherine A. Peck, New York, 26; Anna E. Porter, 3; Louis T. Peck, 10; Emily S. Ramsey, 13; Mrs. Carrie H. Richardson, 9; Lester J. Rindge, 13; Roselle L. Rydens, 53; Mary Irene Russell, 3; Nettie Rathman, 10; Ella R. Sharp, 6; Dana B. Shedd, 14; Mrs. F. DeLano Stevens, 13; Myra B. Studley, 67; W. A. Studley, 4; Wm. Alden Smith, 271; Warren H. Snow, 14; Richard M. Schorstein, 5; Carrie Ward Speir, 13; Julia D. Tusch, 10; Emily L. Tusch, guardian, 10; Max P. Thiele, 5; Arthur H. Vandenberg, 80; Frank A. Velt, 20; George G. Whitworth, 50; George H. White estate, 26; Ida E. Winchester, 2; Frank J. Wilmes, 10; Frederick Watterman, guardian, 6; Chas. H. Worden, 5; Walter C. Walsh, Holland, 10; Wm. R. Young, 4.

Kent State Bank.

Noyes L. Avery, 18; Thomas D. Bradfield estate, 25; Casper Baerman, 20; Clarinda B. Boltwood, 62; Elvira W. Boltwood, 6; Jessie L. Boice, 5; Esabella J. Boice, jr., 5; J. Clinton Bishop, 5; L. K. Bishop, 30; Bissell estate, 14; Matilda P. Brandt, 5; Adolph H. Brandt, 15; H. M. Brock, 10; George A. Bruton, 5; J. L. Buchanan, 10; Jas. M. Barnett estate, 28; Caroline C. Brink, 10; Howard C. Brink, 10; John A. Covode, 620; Almira B. Campbell estate, 11; John P. Creque estate, 10; Zylphia Copley, Mission City, 69; Gertrude Gay, Carmine, 59; Wm. E. Cox, 35; Heber W. Curtis, 25; John C. Dutmers, 15; Fred McR Deane, 15; Wm. E. Elliott, 50; Chas. Fox, 59; Carl M. Ferner, Sturgis, 5; Eligh A. Foote, 50; Wallace Foote, Muskegon, 16; Morris Friedman, 104; Laura B. Friedman, 5; Fulton St. Cemetery, Ass'n, 20; Wm. H. Gay, 146; Wm. E. Gill, 14; A. W. Hompe, 167; Hubert Haffoncamp, 14; Benj. S. Hanchett, 37; Benj. S. Harris, 10; Henry B. Herpolsheimer, 20; Wm. G. Herpolsheimer, 18; Harriett Heald, 28; Wm. C. Hopson, 14; Lina W. Hoebeke, 10; Mrs. Frank Hodges, 5; Frank T. Hulswit, 25; Marcus B. Hall, 8; Jas. Lowe Hall, 8; Sherwood Hall, jr., 3; Albert B. Hall, 8; Mrs. Maggie L. Hulzinga, 15; Henry Idema, 304; Henry Idema, trustee, 15; Wm. H. Jones, 26; Emma Berkey Jones, 63; Chas. B. Judd, 21; Saml. S. Jenks estate, 42; Emma Kleinmans, 29; Miner S. Keeler, 41; Isaac H. Keeler, 20; Alex. Kennedy, 10; Edward Lowe, 560; Susan Blodgett Lowe, 125; Francis McClelland, 66; John McNabb, 20; Gail Lyon McCoy, 111; Daniel McCoy estate, 270; Wm. W. McKean, 10.

Michigan Trust Company.

John Canfield, 20; Margaret Canfield, 20; Rita P. Clark estate, 15; T. D. Gilbert estate, 59; Henry Perkins estate,

GRAND RAPIDS NATIONAL CITY BANK

Resources \$8,500,000

Our active connections with large banks in financial centers and extensive banking acquaintance throughout Western Michigan, enable us to offer exceptional banking service to

Merchants, Treasurers, Trustees, Administrators and Individuals

who desire the best returns in interest consistent with safety, availability and strict confidence.

CORRESPONDENCE PROMPTLY REPLIED TO

Fourth National Bank

Savings Deposits

3

Per Cent Interest Paid on Savings Deposits Compounded Semi-Annually

Capital Stock \$300,000

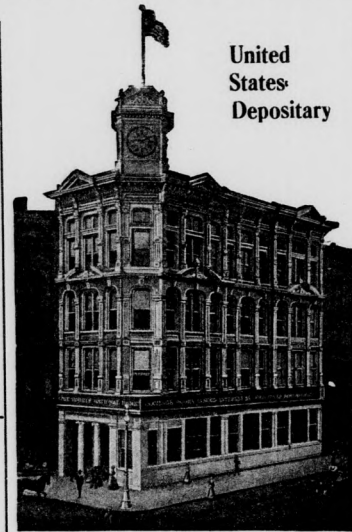
United States Depository

Commercial Deposits

3 1/2

Per Cent Interest Paid on Certificates of Deposit Left One Year

Surplus and Undivided Profits \$250,000



2 1/2% Every Six Months

Is what we pay at our office on the Bonds we sell.

\$100.00 Bonds—5% a Year

THE MICHIGAN TRUST CO.

We have purchased for our own account, and have a limited number of

First Mortgage 5% Bonds

\$500 and \$1,000 denominations with a small amount of stock

on a public utility company operating in a prosperous community and with a demonstrated earning capacity. We recommend these bonds for investment.

HOWE, CORRIGAN & COMPANY

Citizens 1122

533-535 Michigan Trust Building
Grand Rapids, Mich

Bell M 229

10; John Murray, 25; John Mowat, 50; Louis Martin, 14; Fred C. Miller, 59; Robert M. Montgomery, Washington, 10; George M. Morse, 15; L. Wealthy Neely, Muncie, Ind., 21; Thos. J. O'Brien, 200; Jennie T. E. Perkins and Helen A. Robert, 11; Louis T. Peck, 12; Rosalie B. Rickenbaugh, 20; Robert B. Rickenbaugh, 5; Lillian B. Rickenbaugh, 5; Adella A. Rice, 4; R. Wayne Rice, White Cloud, 2; J. Stanley Rice, 2; Fred J. Russell, Hart, 25; E. A. Stowe, 29; Wm. J. Stuart, 5; Ella R. Sharpe, 5; Richard Schaddelee, 25; Marie J. Verdier, 160; F. L. Verdier, 30; Martin D. Verdier, 10; Henry Verhook, 16; Mary Vine, 14; Lewis H. Withey, 58; T. Stewart White, 256; Ella H. White, Kalamazoo, 14; Chas. M. Wilson, 15; Benj. Wolf, 19; Ella O. Young, 10.

People's Savings Bank.

Wm. H. Anderson, 200; Christian Bertsch, 50; Mrs. Anna Bissell, et. al., trustee, 10; Blodgett Co., Ltd., 90; John W. Blodgett, 10; Reuben Bloomer, 20; Eugene D. Conger, 120; Wm. H. Gay, 50; Ellen L. Godfrey, 5; Rosa K. Grombacher, 1; Thos. Hefferan, 50; George Hefferan, 10; T. Wm. Hefferan, 11; Anna F. Kelsey, 1; Edatha Kelsey, 5; A. Kuppenheimer, 1; Jennie Lamos, 5; Mary L. Lemon, 90; Wm. Logie estate, 10; Joseph H. Martin, 16; Michigan Trustee Co., trustee for Mary E. Joslin, 7; Isaac Joslin, 3; John Murray, 50; Amos S. Musselman, 50; J. Boyd Pantlind, 10; A. D. Rathbone, 50; Orceila A. Rathbone, 10; Wm. Alden Smith, 20; Victor M. Tuthill, 10; E. P. Wilcox estate, 20; Wm. Wykes, 5.

Commercial Savings Bank.

M. L. Andrus, 10; Ellen R. Anderson, 5; L. W. Anderson, 4; Wm. H. Anderson, 200; M. Elizabeth Anderson, 2; Wm. H. Anderson, administrator, 13; Geo. W. Brandt, 8; Wm. B. Bates, Fruitport, 4; James Boer, 2; Bissell estate, 12; Martha D. Bemis, 1; Louis C. Braudy, 12; Max Braudy, 60; Frank A. Baldwin, 10; Reuben Bloomer, 40; Christian Bertsch, 100; Henry H. Bowers, 8; Gertrude Compton, 4; Susan Coy, Edmore, 2; A. P. Carstens, 2; R. D. Carstens, 8; Fred J. Church, 4; Chas. Carroll, 7; Catherine Carroll, 4; Thos. F. Carroll, 20; Julia Carroll, 20; Mary Clark, Dutton, 5; C. Clark's Sons, 82; Wm. J. Clark, 20; Almira Church, 12; John Den Herder, 2; F. McR. Deane, 33; Christopher Denny, 2; W. J. Ellis, 2; Wm. E. Elliott, 10; C. M. Ferner, Sturgis, 10; Sarah Friend, 4; Kitty Fretts, 2; Elizabeth Ferman, 38; O. A. Fankboner, 2; Lulu Berkey Freeman, River Forest, Ill., 6; Julia Goldsmith, 3; J. H. Gibbs, Edmore, 12; Wm. E. Gill, 100; J. Frank Gaskill, 1; Robert D. Graham, 200; Emmet Grant, 1; Mattie A. Gerber, Fremont, 4; Nettie Cole Gay, 12; Wm. H. Gay, 80; C. Gallmeyer, 50; John W. Goodspeed, 12; Maggie Guy, 5; H. H. Hayes, 1; Wm. C. Hoertz, 14; Ezra A. Hebbard estate, 4; Mary E. Joslin, 5; C. B. Kelsey, 10; Ann Kelsey, 1; Edatha Kelsey, 5; Azubah Kimball, Springfield, Mass., 10; Mary E. C. Konkel, 4; Rosamond R. Kelly, 2; Alex. Krakowski, 2; Mary M. Lemon, 100; Elmer F. Lewis, 10; George M. Leonard, 10; Frank W. Leonard, 8; Elbert F. Lewis, 8; Lottie Luton estate, 8; Mary B. Luce, 2; W. H. Loutit, Grand Haven, 30; Daniel Lynch, 20; Jennie L. Leonard, 10; Amos S. Musselman, 10; John Murray, 4; E. G. Maxwell, 14; Mrs. A. E. Motley, 4; Francis McClelland, 6; John McLaughlin, 2; Agnes Moriarty, 3; George A. Mangold, 2; John F. Meyer, 5; George Metz, 12; H. M. Morrill, 10; John E. Nelson, Cedar Springs, 4; Anna Newnham, 1; J. L. Norris, Casnovia, 16; P. H. O'Brien estate, 4; W. J. Powers, 1; Joseph Petz, 4; W. M. Payne trustee, Suttons Bay, 1; Fanny Pettersch, 10; Chas. Pettersch, 6; Julius E. Pulte, 1; Willis J. Perkins, 3; Gertrude Partridge, 3; Katie C. Rooks, 4; Richard Ritzema, 2; Anna Ritzema, 4; Minnie Reed, 1; Huntley Russell, 10; Clyde L. Ross, 10; Rosalie Rickenbaugh, 16; Lillian B. Rickenbaugh, 5; Robert B. Rickenbaugh, 7; N. A. Shaw, Sparta, Mich., 2; Francis Stephenson, 8; L. G. Stuart, 2; S. Stryker, 2; Helen Saurs, 1; Myra R. Studley, 14; W. A. Studley, 1; T. W. Strahan, 15; Moses Taggart, 10; Moses Taggart trustee, 1; Ganson Taggart, 2; Edward Taggart, 4; Fred A. Twamley, 4; Bessie Twamley, 3; E. C. Viator, 5; H. J. Vinkemulder, 31; Belle B. Vinkemulder, 5; Margaret Vandermeer, 2; Mary A. Vine, 2; Francis I. Welch, 4; Lyman W. Welch, 20; Margaret Weatherwax, Grandville, 2; Henry C. Wortel, 6; F. H. Williams, Allegan, 2; T. O. Williams, 2; Jessie Wagner, 2; Catherine Wagner, 1; Mary Watkins, 5; W. M. Wurzburg, 10; Hubert Weiden, 35; John G. S. Weiden, 3; C. P. Young, 47; F. W. York, 2; Geo. M. Zellner, 1.

The stock in the City Trust and Savings is held by those who own the stock in the Grand Rapids National City in the proportion of \$100 of the latter to \$18 of the City Trust and Savings. This stock is distributed among 409 individuals and this list will be given with the National banks next week.

The 95 cent gas rate which goes into effect on the April gas bills, affects all the consumers of the Bay City Gas Co. This reduction is ac-

ording to the terms of the franchise granted the Bay City Gas Co. in 1903, which stipulated the above reduced rate in ten years from date of acceptance, providing the annual consumption of gas in Bay City did not reach 150,000,000 cubic feet prior to this time.

The Detroit Trust Company as receiver for the New Process Steel Co., of Marshall, will sell the plant of that company at public auction May 14 in order to close up the estate. The property is assessed at \$35,000.

Banks are warned to be on the lookout for a cashier's check for \$9-500 drawn on the Moores Hill State Bank, Moores Hill, Indiana, in favor of George W. Canfield. The check is numbered 3,620 and dated March 13, 1913. It was stolen from Mr. Canfield at Anderson, Indiana.

Indifference is akin to dishonesty. Unintentional cheating injures the cheated as much as though it was done on purpose.

Quotations on Local Stocks and Bonds.

	Bid.	Asked.
Am. Gas & Elec. Co., Com.	78	81
Am. Gas & Elec. Co., Pfd.	45	47
Am. Light & Trac. Co., Com.	370	380
Am. Light & Trac. Co., Pfd.	105	107
*Am. Public Utilities, Com.	62	63
*Am. Public Utilities, Pfd.	75	76
Can. Puget Sound Lbr.	3	3
Cities Service Co., Com.	113	116
Cities Service Co., Pfd.	85½	87½
*Citizens' Telephone	92	94
Commercial Savings Bank	215	
*Comw'th Pr. Ry. & Lt., Com.	66	68
*Comw'th Pr. Ry. & Lt. Pfd.	88	90
Elec. Bond Deposit, (Pfd.)	73	76
Fourth National Bank	212	
Furniture City Brewing Co.	50	
Globe Knitting Works, Com.	125	135
Globe Knitting Works, Pfd.		100
G. R. Brewing Co.		150
G. R. Nat'l City Ban.	180	181

Send for the report of **Price, Waterhouse & Co.**

The world-wide known Public Accountants on

The National Automatic Music Company

42-50 Market Ave. N. W. Grand Rapids, Mich.

It will convince you that this is the best stock you ever had an opportunity to invest your money in.

Kent State Bank

Main Office Fountain St. Facing Monroe

Grand Rapids, Mich.

Capital - - - - \$500,000
Surplus and Profits - \$300,000

Deposits

7 Million Dollars

3½ Per Cent.

Paid on Certificates

You can transact your banking business with us easily by mail. Write us about it if interested.

G. R. Savings Bank	223	225
Kent State Bank	266	
Macey Co., Com.	200	
*Macey Company, Pfd.	95	97
Lincoln Gas & Elec. Co.	30	32
Michigan Sugar Co., Com.	38	
Michigan State Tele. Co., Pfd.	100	101½
*National Grocer Co., Pfd.	90	92
Old National Bank	207	
Pacific Gas & Elec. Co., Com.	57	58
Peoples Savings Bank	250	
Tennessee Ry. Lt. & Pr., Com.	20	22
Tennessee Ry. Lt. & Pr. Pfd.	74	76
Utilities Improvment. Co., Pfd.	73	75
Utilities Improvment. Co., Com.	63	65
*United Light & Ry., Com.	76½	77½
*United Light & Ry., 1st Pfd.	78	81
*United Light & Ry., 2nd Pfd. (old)	75	77
*United Light & Ry., 2nd Pfd. (new) Bonds.	71	73

Chattanooga Gas Co.	1927	95	97
Denver Gas & Elec. Co.	1949	95½	96½
Flint Gas Co.	1924	96	97½
G. R. Edison Co.	1916	98½	100
G. R. Gas Light Co.	1915	100½	100½
G. R. Railway Co.	1916	100	101
Kalamazoo Gas Co.	1920	95	100
Saginaw City Gas Co.	1916		99

April 23, 1913.

Ask for our Coupon Certificates of Deposit Assets Over Three and One-half Million



Grand Rapids is your market place. You buy its furniture. you read its newspapers and deposit in its banks. Buy your Life Insurance there also of

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Grand Rapids, Michigan

Wm. A. Watts, Secretary and General Manager

We are just issuing a new

United Light & Railways Co. Circular

giving a brief history of the Company and its operations.

On request, we will forward you a copy.

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533-535 Michigan Trust Building Grand Rapids, Mich.

The Old National Bank
GRAND RAPIDS, MICH.

Our Savings Certificates of Deposit form an exceedingly convenient and safe method of investing your surplus. They are readily negotiable, being transferable by endorsement and earn interest at the rate of 3½ % if left a year.

WHEN YOU BUY \$100 BONDS YOU ARE BUYING THE SAME BONDS THAT ANOTHER BUYS WHEN HE INVESTS HIS \$1,000, \$10,000 OR \$100,000.

THIS MEANS THAT THE MAN WHO HAS ONLY A SMALL AMOUNT TO START WITH CAN GRADUALLY ACCUMULATE A FORTUNE WHILE THE MONEY INVESTED EARNS 6%.

IF YOU BUY THE PUBLIC SERVICE CORPORATION \$100 BOND WE OFFER, YOU GET AN UNIMPEACHABLE SECURITY.

NO MATTER WHAT THE MARKET FLUCTUATIONS MAY BE YOUR PRINCIPAL IS SAFE, YOUR INTEREST SURE, AND AT MATURITY YOU GET 100 CENTS ON THE DOLLAR.

TELEPHONE US, CALL ON US, OR WRITE FOR CIRCULAR

KELSEY, BREWER & COMPANY
MICHIGAN TRUST BLDG. GRAND RAPIDS, MICH.



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OF BUSINESS MEN.

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E. A. STOWE, Editor.

April 23, 1913.

TARIFF VS. INCOME TAX.

Business men, ordinary citizens and other people should not be alarmed unnecessarily because of the lamentations that just now fill the land. Congress is in session, the tariff is under consideration and the beet sugar manufacturers, the wool growers, the boot and shoe manufacturers, the plate glass men, the steel interests, the dealers in beans and many others whose business interests are more or less threatened by the proposed revisions are loud in their complainings as to what will happen to them if the protection which they have long enjoyed shall now be taken away from them. The Tradesman is a consistent believer in the theory of a protective tariff. Under this policy the country has grown in wealth, population, resources and trade, as no other country has grown in the history of the world, and it would be folly to reverse a policy that has brought such results. The abuse of the system by both of the great political parties, giving some manufacturers advantages which they were not entitled to, has created an unjust prejudice in the minds of many against the tariff which will result in temporary hardship and permanent loss. Some reasonable revision might well be made to meet conditions which have very materially changed since the present tariff was enacted, but a sweeping and radical change in the direction of free trade will not be desirable, nor will it be of benefit to the country. The lamentations of the various interests that are more or less menaced, however, are scarcely warranted, except on the small boy theory that the louder the yelling the lighter will be the punishment. This country is too big and too rich, too populous and too optimistic, to go to smash because of any tinkering that Congress may do with the tariff. We will continue to live and to work and to prosper and to eat three square meals a day, tariff or no tariff, and the protected interests ought to understand this before they carry their grief to an extreme that may make them ridiculous. No matter what the conditions may be, this country is going to continue to do business and will keep right on making a tolerably loud noise in the world of trade

and industry, and those who are protesting against any change should not over do it or public opinion will think some trimming really is needed.

One of the threatened interests is the sugar industry, which has in prospect a very material immediate reduction in the tariff, with free trade in three years. This is an item in the tariff bill that might very well be left unchanged, or at most only slightly modified. It protects the important sugar growing interests in this country, and the prosperity of the sugar manufacturers, especially the beet sugar manufacturers, adds to the prosperity of the farmers. Furthermore, everybody—man, woman and child, rich and poor alike—uses sugar and this tax comes as near to universal application as any tax could. The amount that any one person or family pays is not excessive and the total revenue to the Government is very considerable. It is an exaggeration to say, however, that if the tariff is taken off that the beet sugar factories in Michigan and other parts of the country will go to the junk pile. The dividend records of the sugar companies indicate a prosperity that might stand a fair degree of tariff reduction or even free trade and still remain in the game.

The proposed reduction in the tariff under Democratic auspices will so reduce the Government revenues that some other methods of raising money will have to be resorted to, and this will be through an income tax levied upon all who have incomes in excess of \$4,000. This will be a tax on brains and ability as well as on income producing wealth. It will be a tax on industry and thrift—on those who have prospered. It will hit about 10 per cent. of the population, the remaining 90 per cent. escaping as not being high enough above the dead level to be worth putting on the rolls. It will be an unjust tax, but there is little doubt but that it will be popular with the masses, for there is just enough of envy and selfishness in human nature to feel glad when the other fellow is made to pay, especially if the other fellow is a bit more prosperous than the average. If the tax were so framed as to affect the income of \$2,000 or even \$1,000 a year, as it may some day if the Democracy has its way long enough, its popularity would not be so great, for then so many would feel the pangs of parting with good money to the tax collector that only the very poor would be left to do the rejoicing at seeing the other fellow get soaked.

IMPORTANT FOOD DECISION.

The decision of the United States Supreme Court in the Karo corn syrup case, taken to the highest tribunal from Wisconsin, reported at length on the last page of this week's issue of the Tradesman, is very generally regarded as the most important food decision made since the Federal law was enacted.

Important as the above decision is in its direct bearing on transactions in the grocery trade, as between or within States, and as affecting uniform labeling questions and juris-

dictional questions between the State and Federal pure food authorities, its secondary influences are not less interesting and are causing much discussion in the trade.

For instance, the court's views as to articles "unsold" raise an interesting question as to whether goods once sold by the manufacturer to the jobber and shipped across a State line are still "unsold" in the State where they have been received, and if so what the doctrine would be with regard to the sale by the jobber to the retailer. If they have been "sold" within the meaning of the law, would the commodity sold by the jobber be subject to inspection and judgment as a State commodity? And in the case of a stringent State law and a questionable commodity would manufacturers feel bound to reserve their rights in this respect by making the only sale of their product direct to the retailer, so that the transaction would clearly come under the Federal authority only, and thereby free from State's interference? In other words, does it menace the jobber?

The effect of this decision on such commodities as benzoate of soda is interesting. The Federal law permits it in specific quantities, so long as it is stated on the label. Would prosecution by a State which prevents it altogether be blocked under this decision?

It is evident by this decision that the regulations by the secretarial board, under the pure food law of 1906, in the minds of the Supreme Court—at least will hereafter have by reason of the precedent the court has now established—are as much law as the law itself, a matter which till now has never been fully decided. This means a very striking extension of the Federal power into the realm of the food trades. And finally, the decision raises some very interesting issues which are likely to result in material changes in the administration and enforcement—particularly as to inspection—of both State and Federal food laws.

THEIR FIRST EXCURSION.

The first one day trade extension excursion of the season will be to Muskegon and the trip will be by interurban some day between May 10 and 15. The wholesalers and jobbers will charter a train for the trip, leave here in the morning, stop at all stations along the way and arrive at Muskegon sometime before noon. The afternoon will be spent in calling on the trade, seeing the town and getting better acquainted and it is possible an evening meeting may be arranged for the exchange of ideas on matters of mutual interest to the two cities. In discussing the plans for the trip some of the Grand Rapids wholesalers suggested that the trip be by automobile, but it was feared that some of the machines would break down along the way and it would certainly happen that some would go faster than others, with the result that the arrival would be scattering, instead of in a body. Many of the Grand Rapids business men will send their

cars over the night before to have them in making their calls.

The last visit made by Grand Rapids business men in a body on Muskegon was three years ago, when the Board of Trade went to Grand Haven took the steamer for Muskegon and spent the day with the Muskegon Board of Trade in having a frolic on the lake shore. This was so enjoyable that it was proposed to have an exchange of visits an annual affair. The business and social relations between Grand Rapids and Muskegon are very close and the trip of the wholesalers will be a pleasant revival of what was found to be very enjoyable three years ago. The arrangements for the trip are in the hands of a committee of which Heber A. Knott is chairman and the details will be carefully worked out.

THE PARTING OF THE WAYS.

The daily newspapers during the week have prematurely announced that the contract for the building of the new Pantlind Hotel had been let to the Fuller Construction Co., of New York and Chicago. As we go to press it is our pleasure to state that we are credibly informed that such is not the case. It is to be hoped that in so public a project as the new Pantlind Hotel—one calculated to be of so much benefit to this city in so many ways, one in which the business interests of Grand Rapids, the furniture manufacturers and others are so vitally interested, financially and other wise—the Board of Directors will not jeopardize the benefits of so important a public undertaking by introducing through the placing of this contract with outside parties a disturbing element.

A contract of this kind should be awarded to a local contractor, competent to handle it (and that there are some is proven by the fact that at least two local firms were asked by the committee to bid upon it), always provided that the bids of the local firms are reasonably near to those of their competitors from other cities.

We are all building for Grand Rapids—some in one way and some in another—and no stronger spoke can be put in the wheel of Grand Rapids progress to-day and no more popular act can be performed to-day than by awarding the contract for the new Pantlind Hotel to Grand Rapids contractors.

The concern the public thinks of first enjoys the leadership in its line, and the public thinks first of the concern it is most persistently told about.

The woman who tears her gown upon a nail or a projecting sliver in your store will be a long while getting over it enough to come back.

If you have a salesman whom you fear will go out and start a competing store, why not make him a stockholder in your own concern?

The days have been "short" because there's less time in them—and time is money.

ENEMIES OF THE CITY.

This city will not undertake the municipal ownership of the river water power. It is too high priced an enterprise for even the willing politicians to undertake. The politicians might be agreeable, but it is tolerably certain the taxpayers will not give them sanction to the scheme. According to the estimates by the experts employed to make them, and who have been at work for about six months on their calculations, the cost to acquire the water power rights alone would be about \$750,000, this to include the dam and canals. The development of the water power would cost an additional \$715,000, making a total of \$1,465,000. If flood protection plans were carried out with the water power development, this cost would be doubled or a total of about \$2,930,000, or within easy speaking distance of a round \$3,000,000. The very cheapest development and the use or sale of all the electric current generated would increase the expense of city lighting by \$35,000, and if the full programme were carried out the increase would be \$107,000 in interest charges and depreciation, making no allowance for the increased cost of maintenance or incidentals. The politicians might not balk at the tremendous cost, but the taxpayers have not yet acquired the habit of thinking and talking in the millions, and if the river water power is developed it will be by private enterprise and not by the city.

The matter of acquiring the city water power came up last fall when J. W. Spooner, representing the Powers estate, asked that an old tax title of \$2,800 on the west side properties be released upon the payment with interest of the taxes unpaid. This was a very reasonable request, often made by property owners who neglect or may be unable to pay their taxes when due and such requests are always complied with without question. The reason Spooner wanted the old tax title cleared up was that he had contracted to sell the Powers west side interests, including the west side power and most of the river frontage from Fulton to Bridge street, to the Kalamazoo interurban for a private right of way. The unpaid taxes represented a cloud on the title and until its release was effected no sale could be made. Instead of following all precedents in such cases, the aldermen imagined the old tax title could be used as an entering wedge for the acquirement of the water power by the city. The attitude of the aldermen was that of the tax title shark and expressed the city's willingness to go to the same length as would a shyster lawyer in enforcing a claim. As a first step Chicago experts were employed to estimate the value of the water power and the cost of its development, and it is this estimate that has just been made public, with a result that must be somewhat staggering to the aldermen. The estimate, no doubt, will put an end to municipal dicker-ing and permit the sale of the property to the interurban interests. The

sale has been held up for a matter of six months and any work the interurban may have wanted to do during the winter toward utilizing the property has been prevented, but the aldermen have the satisfaction of having a chance to play politics with one of the greatest improvements that has come to the city in many years.

The plans of the interurban interests for the development of the property, if the purchase is made, have not been made public, but, in a general way, it is understood the west side canal will be rebuilt with steel and concrete and widened to 100 feet as compared with a present width of 40 feet and that a new dam will be built. An electric power plant will be put in at Fulton street and the present owners of water power will receive their equivalent in electric power, instead of trying to run their old water wheels, the surplus power going to the interurban to be used for running the cars. The railroad will also use the river front for right of way to enter the city and will have its passenger and freight terminals on Front street on property that is now occupied by frame factory buildings so old and worn out that they should be condemned. The passenger terminal may eventually be located on the east side, on the present site of the Nelson-Matter Furniture Co.'s property, with a private bridge across the river, but this will be an after consideration and a separate enterprise, all the interurbans entering the city taking part in it. The plans contemplate the expenditure of a million or more money and a great improvement in the river front appearance, to say nothing of the advantage it will be to the city to have the new interurban. And all this has been held up for six months by a few aldermen who wanted a little cheap notoriety.

PLANNING MERCHANT WEEK.

The Merchant Week entertainment this year will be a generous combination of education and fun. The dates chosen for the function are June 10 to 12, Tuesday, Wednesday and Thursday, and it is hoped to have 3,000 merchants and their wives in attendance and as many more if they can be prevailed upon to come. According to the preliminary plans the first day will be given up to receptions, registrations and getting acquainted, with headquarters at the Association of Commerce rooms, and sub-headquarters and reception parlors at every wholesale and jobbing house in town. Wednesday will be educational, with a meeting at the Coliseum in the afternoon for the discussion of such live topics as fire insurance, how to meet mail order competition, cost system for retailers, co-operative deliveries, co-operative credits, window dressing, service, etc., these topics to be handled by recognized experts. Those who prefer education mingled with entertainment will be welcomed at various factories to be shown how goods made in Grand Rapids are produced. The show places will be the

Berkey & Gay Furniture Co.'s exhibit, the candy factories, one or more of the shoe factories, some of the knitting works and several others representing other lines. What will be done in the evening has not yet been determined. Thursday will be entertainment day, with the programme for the afternoon yet to be arranged, but with the usual annual banquet in the Coliseum in the evening, with vocal and instrumental music, speaking and various features. One of the speakers, if he can be secured will be Governor Ferris, who, by reason of his long experience at the head of the Ferris Institute, has come in close relations with the business men of Michigan and who will discuss some live topic. Another speaker of National reputation will also be secured. The banquet will close in time for those who want to go home that night to catch the late trains. The morning each day will be given over to receptions at the different wholesale and jobbing houses and in seeing the city. Between times there will be many automobile seeing Grand Rapids trips, but these will be given as private entertainments by the merchants themselves and not as a part of the general programme. These trips will be for the ladies especially, and it is possible other special entertainments will be arranged for them. It is the desire of the merchants here that the ladies have a particularly good time. The local retail merchants will co-operate in making it pleasant for the visitors, not through co-operation with the wholesalers, but as their part of the general desire to make it pleasant for the city's trade friends. They will manifest their good will by making special window displays, special arrangement of stores and the welcome signs, and they will also promote the educational idea by affording the visiting merchants every facility to study the Grand Rapids methods of merchandising.

The entertainment this year comes one day in the week earlier than usual, opening Tuesday and closing Thursday so as to have the decks cleared for the annual meeting of the United Commercial Travelers, who will come Friday and Saturday. The week of the U. C. T. convention was chosen as a courtesy to the travelers and to let them come here to meet their customers if they so desire. The Grand Rapids travelers will all be at home that week any way and travelers out of other trade centers will be let in on the good thing if they want to come.

TWO WAYS OF DOING.

The Saginaw Board of Trade recently celebrated the fiftieth anniversary of its organization. The boys in the city schools in the afternoon gave a parade, closing with a mass meeting with addresses by the superintendent of schools and leading citizens on civic patriotism and the duties of good citizenship. In the evening there was a banquet, with the leading merchants, business men and citizens attending and addresses by

Harry L. Wheeler, of Chicago, Ezra T. Rust, one of the three surviving charter members of the organization, and others. The celebration was dignified and full of character and interest and will be handed down in the history of Saginaw as one of the notable events of the year. Although the Saginaw Board of Trade has rounded out a full half century of useful activity, there is no demand in Saginaw that the name of the organization be changed. There is no apparent disposition among the business men of the city to be ashamed either of the old name or of the record that the old Board has made. On the contrary, Saginaw as shown by the celebration, is proud of the old Board of Trade, of its history and of its achievements and seems willing to forget and forgive any mistakes it may have made during the fifty years it has been in existence. As a live and active organization young men are strong in its membership and even the boys in the city schools, who a few years hence will be at the head of affairs, are brought within its influences and given opportunity to study its ways, but the patriarchs of the Board, those who have given of their energies and best talents in the past to make it a factor for Saginaw's upbuilding are not shunted to the dark corners and made to feel that they are not wanted in the councils of the organization. To have been president of the organization is regarded as a distinction and to have long served on the directorate is looked upon as an honor, and former presidents and old directors are kept in the harness and made to feel that they are still a part of the community life which the Board represents, instead of being relegated to innocuous desuetude and their unselfish efforts maligned, while new men, untried men and perhaps unknown men rattle around in their places. The Saginaw Board of Trade may not be the most powerful organization of the kind in the world, it may not have the greatest income, it may make less noise than some similar organization, its name may be old-fashioned and those active in its affairs may include many whose names are closely connected with the growth and prosperity of the city and who have gained years with the success they have won, but the Saginaw Board of Trade is an important factor in the business, civic, industrial and social life of Saginaw. With a half century of history behind it the Board is going on to still greater things in the future, with influence made stronger instead of impaired by age and with its vigor increased instead of cut down by the active participation in its affairs of those citizens who have gained distinction in its services and whose success, character and standing in the community give weight and dignity to what the Board may stand for.

Some men are fortunate enough to use the sting of defeat as a means of climbing the ladder of fame to its pinnacle.

BANKRUPTCY MATTERS.

Proceedings in Eastern District of Michigan.

Detroit, April 14.—In re Noble Burnett, bankrupt. The first meeting of creditors was held at St. Johns. Bankrupt was sworn and examined by the referee. H. A. Eberline, the present receiver, was elected trustee with bond of \$5,000. The property of the bankrupt, appraised at approximately \$6,690, was sold and confirmed for \$2,490. No dividend as yet declared.

April 15, 1913.—In re Joseph E. Kierschke, Jr., bankrupt. First meeting of creditors held, bankrupt present and sworn and examined by the referee. E. A. Walling, Detroit, appointed trustee, nominal bond. Trustee later reported no assets above exemptions and court ordered exemptions allowed and closed estate. Bankrupt a grocer in Detroit.

In re Walter L. Gepp, bankrupt, jeweler, Detroit. First meeting of creditors held. Bankrupt present, examined by referee. Walter M. Trevor, present receiver, elected trustee with bond of \$5,000. Trustee authorized and directed to continue the business and sell at retail at not less than cost price without the approval of the court until April 26. The trustee was further ordered to sell the remainder of the property at public auction on the premises April 28, subject to confirmation April 29. The property appraises at approximately \$4,000, outside of the lease, which is assigned to secure a loan of \$2,300.

In re Stillwell & Company, bankrupt. This case has been pending since April 20, 1906. Final meeting held to-day. Trustee's report shows a balance on hand of \$1,045. Ordered that balance, after payment of administration expenses, be paid as a final dividend. Chas. W. Burton, Detroit, trustee.

In re Maple Valley Canning Co., pending since June 27, 1906, final meeting of creditors held. Trustee's report shows total receipts of \$2,077.85. Court orders payment of first and final dividend after payment of administration expenses. John Windsor, Brown City, trustee.

In the matter of Strelinger Marine Engine Co., bankrupt, Detroit. Final meeting of creditors held. Trustee's report shows total receipts, \$8,134.87; disbursements to date, \$3,346.83; balance on hand, \$4,788.04. Attorneys' fees were allowed as follows: for services to trustee, \$550; services to bankrupt, \$50; final dividend ordered paid.

In re William Othmer, bankrupt, Detroit, a baker. First meeting of creditors sworn and examined by referee. Edward C. Moran, Detroit, elected trustee with bond of \$100. Total liabilities scheduled at \$755.89. Assets, \$408, of which \$250 is claimed exempt.

In re Morris Levy, bankrupt, dry goods. First meeting held. Bankrupt not present. Leon Dreifuss, Detroit, elected trustee, bond of \$500. No schedules have been filed by the bankrupt, but those filed by the petitioning creditors schedule debts of approximately \$1,100.

In the matter of William Palman, bankrupt, Tecumseh. Final meeting of creditors held. Total receipts, \$7,284.27, disbursements to date, \$5,343.54; balance, \$1,940.73. George A. Rathbone, trustee. Receiver allowed for his fees \$65; trustee allowed full statutory commission; attorneys for receiver and trustee allowed \$200. Balance, after payment of administration expenses, ordered paid as a third and final dividend and estate closed.

In the matter of Triumph Manufacturing Co., bankrupt, the adjudication was entered April 14. The petition was involuntary and filed November 5, 1912. The Security Trust Company, Detroit, was appointed receiver

and for a time continued the business of manufacturing motorcycles. The receiver advanced funds from time to time to carry on the business. The first meeting of creditors has been called to be held at Detroit April 28. The property will be exposed for sale at public auction on the premises on the same day at 10 a. m. and, subject to confirmation, at the first meeting of creditors. The estimated value of the property is \$60,000, but an appraisal is now being made and will be ready for inspection in a few days.

The bankrupt schedules liabilities as follows:

19 labor claimants in the sum of \$1,346.35

Secured Claims.

C. C. Wormer Machinery Co., Detroit 14,102.42

This claim is secured by property of an equal value with the indebtedness.

Unsecured Creditors.

Table listing various creditors and their amounts, including Acme Pattern Works, Acme White Lead & Color Works, American Blower, American-LaFrance Fire Engine Co., Elmira, N. Y., Auto Parts Mfg. Co., Detroit, Basman, A. M. & Co., Detroit, Bellevue Furnace Co., Detroit, Berry Brothers, Detroit, etc.

Table listing various creditors and their amounts, including Motocycling, Chicago, Motor Cycle Pub. Co., N. Y., Motocycle Mfg. Assn., Hartford, Mott Wheel Works, Utica, etc.

Table listing various creditors and their amounts, including O. J. Beaudette, Pontiac, Bellevue Furnace Co., Detroit, Root & Bennett & Dickinson, Detroit, etc.

Represented by Notes.

Table listing various creditors and their amounts, including O. J. Beaudette, Pontiac, Bellevue Furnace Co., Detroit, Root & Bennett & Dickinson, Detroit, etc.

Table listing various creditors and their amounts, including H. D. Coller, Detroit, Defiance Screw Machine Products Co., Defiance, etc.

Total unsecured debts \$55,546.39

April 17.—In the matter of Barringer & Brayman, bankrupts, Marine City, merchants, first meeting of creditors held. Bankrupt Barringer present, sworn and examined. Richard Minnie, Port Huron, elected trustee, bond of \$500. The liabilities are scheduled as follows: Taxes, \$25; secured claims, \$650; unsecured claims, \$965.69. Assets, real estate, \$700, deed of which is deposited in trust in favor of William Barringer subject to performance of certain conditions by said Barringer and said property subject to mortgage and liens of \$568.10; stock of merchandise, \$750; book accounts, \$176.74. Case adjourned to April 29.

In the matter of Christopher F. Emling, bankrupt, tea and coffee merchant, Port Huron, first meeting of creditors held, bankrupt sworn and examined by referee. Charles L. Benedict, Port Huron, elected trustee, bond \$500. Liabilities scheduled as follows: Secured claims, \$1,542.99, chattel mortgage; unsecured claims, \$1,287.14. Assets, equity in real estate held in tenancy by entireties with wife, \$470.76; stock in trade, \$125; horses, wagons, etc., \$450; automobile, \$400; machinery and fixtures, \$210; open accounts, \$99. Case adjourned to April 29.

April 18.—In the matter of Samuel Karbal, bankrupt. Composition offered and not accepted and property ordered sold on premises, Detroit, April 29, subject to confirmation same day.

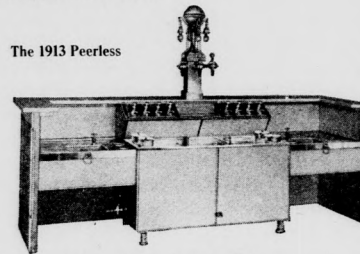
In the matter of William F. Miller,

The Store with a SODA FOUNTAIN is the Store with the Crowds

Hundreds come in for a refreshing drink, but buy a lot of other things before they leave.

One general merchant in a town of 1800 opened up 22 new merchandise accounts the first month his "Liquid" Soda Fountain was installed in his grocery department.

"Liquid" Iceless Soda Fountains



The Peerless Line is built in several sizes and styles. It is a popular 1913 fountain, a splendid fountain, mechanically perfect. We have anticipated your demand for these popular fountains and can fill your order on a moment's notice.

are the highest development of scientific fountain builder's art. Yet because of the labor-saving equipment of our new million-dollar factory, we are able to make prices and terms which no other house can approximate.

Stock Styles Grated Ready for Immediate Shipment.

Write for full particulars. Mention this paper.

Immediate Shipment, or, if you desire, our splendid factory will execute your special order in record-breaking time.

"The Liquid" Carbonic Company CHICAGO New York Boston Pittsburg Cincinnati Milwaukee Minneapolis St. Louis Kansas City Dallas Los Angeles

bankrupt, grocer, Mt. Clemens, adjudication entered by District Judge and matter referred to referee. Liabilities scheduled: Attorney fees, \$100; secured claims, \$2,000; unsecured claims, \$3,501.63. Assets, real estate, \$2,500; household goods, \$250; machinery, \$5; open accounts, \$335.33; insurance with cash surrender value, \$74, assigned to attorneys for security for fees. Petitioner states he heretofore conveyed his stock of groceries to Messrs. Grones & Behmer at inventory price, which was \$875, with the understanding parties should pay his balance after payment of their claim, amounting to \$575, but Grones & Behmer refused so to do, but paid him only \$85.25. Petitioner alleges the above transfer was contrary to bulk sales act and claims homestead and household exemptions.

April 19.—In the matter of William W. Todd, bankrupt, Jackson, drugs. First dividend checks on claims filed and allowed at the rate of 15 per cent., mailed to creditors.

What Some Michigan Cities Are Doing.

Written for the Tradesman.

The Lyons Machine & Manufacturing Co., which recently removed to Muskegon, is defendant in a suit for \$1,000 damages brought by the village of Lyons for alleged breach of contract.

The Clinton county fair will be held at St. Johns September 30 to October 4 and \$600 will be expended for free attractions. The price of admission this year has been raised to 35 cents.

The Grand Trunk Railway has leased eight acres of land at Morrice for use as stock yards.

A bulletin has been issued by the Lansing Chamber of Commerce urging citizens to purchase their tickets at the stations. The growing habit of paying fares on trains deprives the city of the credit for passenger business and it also hinders good train service.

It is announced that practically every one of the 156 manufacturing institutions of Battle Creek will make an exhibit in Main street windows during the home coming celebration week there.

Cars have started running out to Menominee's famous beauty spot, John Henes Park, which is one of the signs of spring in that city.

The Junior Chamber of Commerce of Muskegon, composed of high school students, has completed its organization, and starts out with thirty-six members. Its purposes are to study the vocational opportunities for young men in Muskegon; to give its members a broader view of the world's work; to connect the work of the schools with the life of the community; to assist the Chamber of Commerce in its work of advancing the general welfare of the city.

John T. Young is chairman of the newly-organized publicity department of the Muskegon Chamber of Commerce. The city's industrial advantages because of cheap power and superior shipping facilities, also the charm of Muskegon as a resort city, will be set forth in a booklet.

Construction work is being pushed on the interurban line from Coloma to Watervliet and it is hoped to have the road running by the time the resort season opens.

Coldwater's rest room has been nicely furnished by the Civic League and is proving very popular. Its use is not confined to people from the country districts, but many city people make regular use of it.

Monday, April 21, was annual clean-up day at Bay City.

Kalamazoo sent six cars of supplies for the flood sufferers of Ohio, worth \$12,000 to \$15,000.

Jackson is flirting with deadly typhoid because of the filthy condition of the river banks there and the health board is urging that some action be taken.

The sum of \$30 in money and \$6 in flowers will be awarded by the Woman's Club of Durand for the best arrangement of shrubbery, prettiest flower bed, grounds and porch trim this season.

The health committee of the Kalamazoo Council recommends converting Portage creek into a sanitary sewer and the purchase of the Ox-bow property and other land on the Kalamazoo river for a city park.

It is proposed to lay about five miles of gas mains in Eaton Rapids this year, in addition to the mains already in. Service is furnished by piping from Charlotte, a distance of nearly twelve miles.

The City Federation of Women's Clubs of Saginaw is making its annual distribution of flower seeds and is adding to its activities this year by supplying grass seed also to help on the work of beautifying the city.

Dogs running loose at St. Joseph must die unless muzzled. This is the recent edict of the chief of police.

Everybody's Improvement Club, which includes business men of Vicksburg and the farmers of that section, held its first annual banquet recently. Much enthusiasm was shown and the efforts toward a greater and better community are proving successful.

Northport has instructed the private concern lighting its streets that the service is not satisfactory and must be improved or discontinued.

Mains are being laid in completion of the waterworks system at Muskegon and about two months will be required to finish the improvement.

The South Shore Railway in its work of colonizing the Upper Peninsula is furnishing free garden seed to school children and will award prizes in every community for the best results. The boys and girls of Newberry will enter the contest.

Lansing will have a city market. Ishpeming will have a city electrical inspector and all wiring must be o. k'd by him.

The Escanaba Traction Co. will extend its line to Groos and the plant of the Escanaba Pulp and Paper Co., having obtained franchise rights in Wells township.

The Petoskey Common Council has voted \$500 to be turned over to the Petoskey and Emmet County Improvement Association for use in advertising that region.

Theatre managers of Kalamazoo intend to keep open house on Sundays in the future, having obtained the

opinion of the Attorney General, who says if Grand Rapids, Detroit and other cities do it, Kalamazoo certainly can.

The new Pere Marquette passenger station to be built in St. Joseph this year will be similar to the one in Benton Harbor.

The "city beautiful" idea is catching almost everybody at Ann Arbor and the offer of the Civic Association to plant shrubs has brought a flood of replies.

An appropriation has been made for a new municipal lighting plant at Kalamazoo and the lighting commission is busy at work on plans.

Saginaw voted to cut out fifty-six saloons and will worry along with only 101. Bay City has thirty-seven more saloons than the law provides for, but nothing will be done until public sentiment wakes up.

The newly-organized Retail Merchants' Association at Coldwater is going at things in a forceful way. Instead of holding "meetings among themselves, as a close corporation or a mutual admiration society does, and passing resolutions which "resolute," they are inviting in the people, particularly the farmers of that territory, giving them a dinner and then daring them to tell why they do not bring all their produce to Coldwater to sell and do all their trading there. These frank talks are opening the eyes of the merchants. One farmer gave at least ten reasons why Coldwater did not get all his trade due there and all the speakers gave the suggestions that hit the heart of the subject. If "Grand Rapids Knows How," surely Coldwater "knows why" now.

Sale of liquor in the clubs of Flint, or anywhere in Genesee county, has been stopped by the authorities.

Almond Griffen.

False Economy.

One day Simmons saw a pin and remembered the old adage, "See a pin, pick it up, and all day long you'll have good luck." He stooped to get the pin; his hat tumbled off and rolled into the gutter; his eyeglasses fell on the pavement and broke; his suspenders gave way behind, he burst the buttonhole on back of his shirt and nearly lost his new raise teeth. But he got the pin.

P. POLLAND & SONS

600 and 602 E. Water St.
MILWAUKEE, WIS.

Manufacturers of

"The Juneau"
P.P.&S.

Pants, Shirts, Sheep-lined Coats
and Knitted-Goods

WRITE FOR SAMPLES AND PRICES

Irish Cobblers

Here is an early potato that Michigan farmers can grow to advantage. It is supplanting all other early varieties in many sections.

I have a fair stock of this variety grown by myself. Will be glad to quote you F.O.B. prices which will be reasonable. I don't ask the fancy prices seed houses do. Tell me how many you want.

E. R. AVERILL,

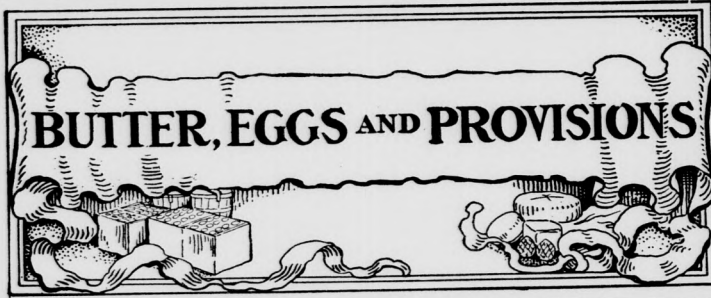
Mears, Mich.

To Fathers and Mothers

The season is again here when boys and girls begin playing in the streets. To avoid possible accidents to your children, we respectfully urge you to call their attention to the dangers and to give them strict instruction to particularly watch out for street cars. The motormen are on the alert, but the children cannot be too careful.

Grand Rapids Railway Company

BENJ. S. HANCHETT
President and General Manager



Michigan Poultry, Butter and Egg Association.

President—B. L. Howes, Detroit.
 Vice-President—H. L. Williams, Howell.
 Secretary and Treasurer—J. E. Waggoner, Mason.
 Executive Committee—F. A. Johnson, Detroit; E. J. Lee, Midland; D. A. Bentley, Saginaw.

Improper Methods of Keeping Eggs Before Marketing.

The mistake of storing eggs in improper places, preparatory to marketing, is common with many farmers. There seems to be a general lack of appreciation of the fact that an egg is a very perishable product. Few realize that the heat of an adjoining room or the odor of some strong-smelling vegetable, is sufficient greatly to reduce the quality of eggs. The source of trouble in many instances is the holding of eggs in a damp cellar or in a small room or pantry, adjoining a heated kitchen. Eggs should be kept in a cool room free from draught, dampness or any foul odors, and in a temperature not exceeding 60 degrees. Usually such a place may be found in a cool dry cellar or cellar-way.

Washing Eggs.

Careless, neglectful methods in the poultry house as well as wet and dirty ranges often result in a large proportion of dirty eggs. It is the common practice of some of the most self-respecting farmers or their wives to carefully wash these stained or otherwise soiled eggs. For immediate consumption such eggs are as good as those that are unwashed, but for storage purposes they are not so valuable. This is due to the fact that the soluble portion which serves as a hindrance to evaporation, and a protection against the entrance of organisms of deterioration, is washed from the surface of the shell. Moreover, such a practice is liable to dampen the membrane which is immediately beneath the shell. When this membrane is wet, germs of putrefaction effect an entrance much more readily, thus rendering the egg more subject to contamination.

Marketing Partially Incubated Eggs.

Unfortunately, cases of this dishonest practice are not wanting. It certainly can hardly be claimed that such a practice results from ignorance. The same may be said of marketing eggs from stolen nests, which is an all too common practice, as borne out by the candlers of large city egg dealers. Many of these eggs are found in the fields or in favorite hiding-places about the buildings. While accumulating before discovery, they are probably being subjected to dampness from frequent rains

or exposed to the direct rays of the hot sun. Both of these factors cause eggs to deteriorate very rapidly.

Removal of Male Birds.

It is remarkable how few farmers appreciate the importance of infertility in market eggs. To make provision for the infertility of an egg does not necessarily guarantee the absolute preservation of its good quality, but such an egg, being free of the active germ cell, will not, under ordinary storage conditions, deteriorate seriously. The great bulk of eggs which are spoiled for purposes of consumption are the fertile eggs, which, having been subjected to heat above 70 degrees, undergo partial incubation. If the heat is continuous and strong enough, the development of the chick will continue; but if it ceases or is intermittent, putrefaction at once sets in and the eggs become bad. Such eggs are known to the trade as "blood rings," "floats," "heavy floats" or "rots" depending upon the degree of deterioration they have undergone. Few farmers have any knowledge of these facts and, consequently, practically none have made any effort to ensure infertility. They seem to have the erroneous impression that the presence of the male bird is essential to the production of a maximum number of eggs; but it has been proved beyond all question of doubt that such an arrangement is not necessary, and for the reasons set forth, is highly undesirable.

Should Encourage Cold Storage Business.

The cold storage business needs development in this country rather than legislation against it. In Canada the cold storage plants are subsidized. If that is not the proper thing to do in this country, then they should not be continually harassed by nonsensical legislation. The population of the country is so rapidly increasing that we should encourage the production of products suitable for cold storage. We should encourage the building of proper houses to handle these products and also help as much as we can to educate the public to the use of them. The dairy departments of the various colleges and the dairy and food commissioners could do a great deal but so long as the newspapers publish sensational matter that is largely, if not entirely, untruthful with reference to the cold storage business, it is difficult to create public sentiment along right lines.

Handling Packing Stock Butter.

W. S. Moore, of the Dairy Farm Products Co., of Chicago, believes that the handling of this product has been too much of a side issue, is certain that business methods ought to be applied to the product and that it should be bought for what it is and paid for according to its quality. If the farmer wants to use the tea kettle to make his packing stock butter weigh heavy, then he ought not to be paid for the water that is in it. If the store keeper hangs onto his product until it is old and stale and rancid, if he dumps into one barrel the dairy butter he gets from Tom, Dick and Harry, he ought to be paid for just what the product is. If the carlor shipper is guilty of handling this product improperly then he should pay the penalty. This is a valuable product. A case of eggs, we will say, is worth \$5, but a barrel of packing stock is worth from \$50 to \$75. The dealer will use great pains in handling of his eggs, but there isn't one in fifty that pays the slightest attention to his packing stock. The eggs, even if the good and bad be mixed together, can be sorted later. But a few pounds of poor butter thrown into a barrel of packing stock that is otherwise pretty fair will spoil a whole lot of it, practically prevent the two grades being separated and classify the whole barrel as second-class stuff. Very often it happens that if 25 pounds of butter in a packing stock barrel had been left out and absolutely thrown away more money would have been received for the balance of the barrel.

Mr. Moore notices a considerable tendency to use almost any kind of a package for marketing packing stock. He deprecates the tendency to put the butter into second-hand

packages, many of which are leaky and otherwise unsuitable.

There is no value in packing stock except the value of the oil, and its worth is measured both by the quantity and quality. In their plants every barrel is tested for its oil content and payment made in accordance therewith. These records are retained permanently in their plant, and it is possible at any time to go to them and find out the shipper from whom the better stock has been received. Naturally, in times when packing stock is needed, shipments are sought from these better packers and often above the market price paid.

The practice of Mr. Moore's house is to weigh the package as it is received and weigh the container after the contents have been emptied. Packers of stock should pay attention to this matter so as to get a definite idea of their loss in transit on this product and buy accordingly. There is no use in handling packing stock if you do not make money.

Lightning may not hit twice in the same place, but it is different with the chronic borrower.

All Kinds of
Feeds in Carlots
 Mixed Cars a Specialty
Wykes & Co., Grand Rapids Mich.
 State Agents Hammond Dairy Feed

Satisfy and Multiply
 Flour Trade with
"Purity Patent" Flour
 Grand Rapids Grain & Milling Co.
 Grand Rapids, Mich.

SEEDS Can fill your orders for FIELD SEEDS quickly at right prices.
MOSELEY BROTHERS
 Both Phones 1217 Established 1876 GRAND RAPIDS, MICH.

Potato Bags

New and second-hand, also bean bags, flour bags, etc.

Quick Shipments Our Pride

ROY BAKER

Wm. Alden Smith Bldg.

Grand Rapids, Mich.

SEEDS WE CARRY A FULL LINE. Can fill all orders PROMPTLY and SATISFACTORILY.  
Grass, Clover, Agricultural and Garden Seeds
BROWN SEED CO., GRAND RAPIDS, MICH.

WANT APPLES AND POTATOES
 Car load lots or less. Write us what you have.
139-141 So. Huron St. M. O. BAKER & CO. Toledo, Ohio
 We are now located in our own new building adjoining the new municipal wholesale city market

Classification of Deteriorated Eggs.
Heated Eggs.

Heated eggs occur most commonly, of course, during the summer months. They are caused by the development of the embryo in fertile eggs. Whenever a fertile egg is subjected to proper conditions of heat and moisture, whether it be under a hen, in a bucket behind the kitchen range, or in an egg case in the hot sun on the railroad station platform, the embryo development proceeds. The degree to which this development has progressed will determine into which of the classes or grades recognized by practical egg men it will fall. "Light floats" are those in which there is only a slight development approximately equal to that reached at the end of eighteen or twenty-four hours of natural incubation. Usually this development would go unnoticed when the egg is broken. "Heavy floats" show a greater development, usually sufficient to be noticed on breaking. "Blood rings" are characterized by the appearance of a ring of blood next to the shell membrane. In these eggs the developing embryo has died, and the peripheral blood vessel has adhered to the membrane and is plainly visible before the candle. In other cases the development proceeds until the growing chick is visible before the candle. Many of the eggs that contain well-developed chicks are classed as rots. In exceptional cases the development may proceed until the egg actually hatches in the egg case or whatever else it may be.

Held or Shrunken Eggs.

The contents of a fresh-laid egg completely fill it, but as the egg cools the contents shrink slightly, causing a small bubble or air cell to appear at the large end. As the egg grows older the water is continually evaporating from the white through the shell membrane and the shell, and this causes the air cell in the large end of the egg to increase in size. Such an egg is characterized as held, or shrunken. The rapidity with which this evaporation and shrinking progresses depends of course, upon the humidity of the air surrounding the egg. Shrunken eggs are most common during the fall and early winter, when the price of eggs is rising. At this time both the farmer and the storekeeper are often guilty of holding eggs in the hope that the price will have advanced by the time they are ready to sell. Needless to say, they largely defeat themselves, for buyers have learned to anticipate this condition, and consequently depress the price below what it would otherwise be.

A number of different kinds of rots are recognized by the trade but the two most common classes are those known as black or mixed rots and as spot rots or spots. The black rot is often caused by bacterial growth. These eggs appear dark or black before the candle and are characterized on breaking by a most offensive odor. In the case of spot rots, the bacterial growth has re-

mained localized and shows as a spot or patch next the shell and usually attached to it. These are easily detected on candling. Spots are also often caused by the development of molds.

Dirty Eggs.

Many eggs are soiled and dirty. These are caused by dirty nests, thus allowing the eggs to be soiled by droppings, by dirt from the feet of the fowls, particularly during rainy weather, and by smearing with the contents of broken or cracked eggs.

Broken Eggs.

Many eggs are cracked or broken before reaching the packing house. Those cracked only slightly, so that the egg contents do not leak out, are known as "checks." Those in which the egg contents are leaking or have partially leaked away are known as "leakers." Broken or "checked" eggs depreciate rapidly and must, therefore, be separated out and sold for immediate consumption at a reduced price or they must be dried or broken out in cans and frozen.

Other Deteriorated Eggs.

As eggs are very prone to take on the taste and odor of their surroundings a considerable number deteriorate in this respect. If stored in damp cellars, they are likely to develop a musty flavor which is practically impossible to detect without tasting. Other flavors caused by storing with vegetables, such as onions, are common.

Harry M. Lamon.

Get the Habit.

Success is a habit. It is not so easy to acquire as some habits, but when you once get it, it will stay with you.

Every man, and particularly the young man, should get the success habit. The right way to acquire it is to cling steadfastly to every purpose formulated and every task attempted until you are successful. Do this in little things as well as in big.

If you make up your mind to catch the 8:45 train, catch it. If you determine to learn a poem by heart, learn it. If you lay your plans to get a certain position, get it. If you say that you will complete a certain job before you go home at night, complete it.

In this way you will get the habit of succeeding in all things which you undertake, and when the big thing comes along you will not only tackle it with determination and enthusiasm, but you will know before you begin that you are going to accomplish it. On the other hand, if you form the habit of failure, you will fail in everything you undertake.

If you let the train go and take a later one, if you get tired of chasing after the position you want and let somebody else get it, or, if you say that to-morrow will do just as well, and fail to finish the task which you set for yourself, you will get the failure habit.

If a man is old and ugly and his wife is young and beautiful, it may be a sign that he has more dollars than sense.

W. L. Grush, of Kansas City, is a heavy distributor of eggs to the retail trade. He claims that at 30 cents a dozen or a trifle less, it is possible to move great quantities of eggs in out-of-production seasons but when the market goes above that point there is a very noticeable and always long-continued slacking of the demand.

If a man is always making new friends it's generally a sign that his old friends are onto him.



Tell Your Trade
Mapleine
Suits the Fastidious
It's different, dainty, delicious. Used like Lemon or Vanilla in Cakes, Icings, Ice Cream, Candies and Desserts and for Table Syrup.
Order of your jobber or Louis Hilfer Co. 4 Dock St., Chicago, Ill.
Crescent Mfg. Co., Seattle, Wash.

Rea & Witzig
PRODUCE COMMISSION MERCHANTS
104-106 West Market St. Buffalo, N. Y.
Established 1873
Liberal shipments of Live Poultry wanted, and good prices are being obtained. Fresh eggs more plenty and selling lively at lower prices.
Dairy and Creamery Butter of all grades in demand. We solicit your consignments, and promise prompt returns.
Send for our weekly price current or wire for special quotations.
Refer you to Marine National Bank of Buffalo, all Commercial Agencies and to hundreds of shippers everywhere.

TRACE Your Delayed Freight Easily and Quickly. We can tell you how. **BARLOW BROS., Grand Rapids, Mich.**

H. WEIDEN & SONS
Dealers in Hides, Pelts, Furs, Wool, Tallow Cracklings, Etc.
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Buying At Random versus Buying With Knowledge.

Most merchants have their own methods of keeping their stocks "clean and up-to-date," and free from "dead" or old goods. Very few analyze the situation and get down to real business principles. To have a clean stock, well assorted in size, free from over-stock in any line, and at the same time not lacking in any desirable style, is the aim of every merchant.

A stock may be kept in proper proportions only by strenuous effort. The buying must be carefully done with this aim in view. The selling must ever be done with the intention of keeping the stock in a satisfactory condition. It is folly for a merchant to suppose that he can buy a stock of clothing, hats, haberdashery, or anything else without having some kind of a system.

The Tests for Buying.

To buy right a merchant must know, first, what he wants; that is, what the public wants; second, he should know what he has on his own shelves so that he can buy, or "fill in" with desirable lines and sizes. He can learn what the public wants by a close observation in his own shop, where he can easily see the trend of demand. By reading a good trade publication of The Haberdasher's class, he can be informed as to fashion changes, and proposed changes, well in advance of the season.

Knowing these things and the quantity he ought to buy, he should make but few slips. But as no one is perfect, he need not expect to make no mistakes in buying. He may be as careful as he pleases and make some blunders. But he who is careful will make far fewer than he who is careless in his methods.

The writer has seen a merchant buy from memory. His method was to go to a sample range and buy what pleased him. He kept no records of what he bought, secured many conflicting lines, duplicating others in many instances. His range of sizes was always broken. Imagine a merchant buying all his shirts in half-dozen of each size, ranging some from 14 to 16½, and some from 14½ to 18. He always had a lot of the slowest selling sizes and lost many sales because he was always out of the best selling sizes. When things got pretty bad, he bought nothing but sorting sizes for a season and demoralized the shirt section.

Multiply this system with every line a haberdasher carries and it will be seen that the buying is not properly done—and yet that merchant

does give a lot of thought to the patterns and styles he should stock. Half the time put into making out a schedule of sizes he should buy would be more profitable.

And after all, how many readers of this article are very much better buyers than this merchant? How many know the proportion of sizes they should buy? How many have no surplus sizes on their shelves to-day?

It isn't a hard thing to find out how many 15's one should have in every dozen shirts he orders, how many 17's, or any other size. He can learn this by taking stock of his shirts in sizes. Make each quality a unit. Take sizes of the \$1 line, the \$1.25 line and so on. Then add the sizes of each line as they come in. Let the merchant keep track for at least a year. He may tabulate results at the end of the first half year, or sooner, for the purpose of getting information for his future purchases, but he should know the year's results as well.

With this as a starting point he will be able to buy intelligently. He will find seasons that will vary some, perhaps even permanently change the sizing, but he has records that give him a starting point. If he handled a hundred dozen one season and thinks his trade will increase twenty-five per cent., he knows he can buy one hundred and twenty-five dozen.

The buying end of the business has a very great deal to do with the stock being clean and stocky, or dead and ill-stocked. But conditions as they are confront the selling end of the business.

The merchant should make it a point to study the essentials of salesmanship. One of these principles, one that is hardly ever mentioned in books on salesmanship, or in trade press of the country, one that the writer perhaps should utter under his breath, is that the salesman should sell what he has for sale—regardless of his own opinion about the value of the style or the value of the stock.

It is nothing unusual for the boss to utter this principle of salesmanship. In fact, the poorer his assortment the more vociferous he is in its presentation to his clerks. However, the very best salesman living can make but a poor showing in a shop where there is not to be found the goods called for. If a man wears a certain size, no other size will serve.

In nearly every shop there is sure to be a certain proportion of merchandise that could well be omitted from the stock. How is he to get rid of it?

Disposing of Undesirable Stock.

He can send it to the auction room. This is mostly always an unnecessary and an unwise proceeding. He can have a slashing big sale, spend slathers of money to sell a great deal of merchandise at no profit. This is often as unnecessary and unwise as in the former case. He can put a P. M. on the slow-moving lines and this plan followed up, together with judicious buying, will soon put a stock into good shape.

How the P. M. System Works Out.

The P. M. system requires no explanation. It is merely a bonus system, the giving of a bonus to the salesman who will push and sell the goods it is most desired to sell. Put in other words, it is a system that serves to secure the salesman's co-operation in selling lines it is most profitable for the shop to sell.

The P. M. system can be used for the profit of the shop and it can be misused or abused so that it is a very unprofitable system.

Supposing a hatter has a dozen hats he has bought thinking they would fill a certain demand. Supposing he finds that his customers do not take to those hats at all. They cost \$24 per dozen and sell at \$3 per hat. What should he do? Reduce them to cost? Suppose he does mark them down to \$2. He will find his sales as slow at that price as at \$3—unless he makes an extra effort to sell them. The chances are that the same amount of effort required to sell them at \$2, if expended in pushing them at \$3, would sell them at the more profitable figure.

Supposing he says to his clerks: "The man who sells three of those hats this week gets a day off next week." What will be the result? The hats will be sold if they are at all salable. If he proposes to pay a P. M., or bonus of 25 cents, the results are likely to prove the same.

Abusing the P. M.

Some merchants have tried the P. M. system and found it a failure. One, a clothier, had a stock of clothing, composed of greys, when the prevailing shades were brown. He had some few out-of-date suits in brown and he put a P. M. of 50 cents a suit on them. The clerks (there were two of them) would not offer them to regular trade, but they sold the suits by pushing them. The merchant was pleased, too well pleased, because he immediately put a P. M. of a like amount on every suit in the house. The salesmen did not enter a protest, but the clothier does not believe in P. M.'s now. He found that he had

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Spring Lines For 1913 Now Ready



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THE
IDEAL CLOTHING CO.
TWO FACTORIES.
GRAND RAPIDS, MICH.

TO REACH YOUR
PATRONS AND FRIENDS
USE
A MICHIGAN STATE
TELEPHONE

to purchase browns and the clerks sold browns to their own trade because they were the "right" thing.

If this clothier had put a half dollar on the better lines of greys, and a dollar on the less desirable shades of grey, he might have sold more clothing. As it turned out, nearly half of the lot was sold later at a reduction, below cost in fact, and there were heavy advertising expenses to pay as well.

However, the P. M. system will not take the place of the auction room nor the clearance sale. If a stock has advanced to either stage a P. M. is not going to get rid of it quick enough. The P. M. is of more value in getting rid of slow-moving stock that has yet enough style, or value, to make it a desirable article for someone to purchase.

A Salesman's Selling "Secret"

A haberdasher had a lot of fancy waistcoats a few seasons ago and the sale had died down so that there was absolutely no call for them at all. He put a P. M. on them and in doing so cautioned the clerks not to misrepresent their style worth in offering them for sale. He advocated the playing up of the quality but not the style.

There was an amusing scramble among the clerks to get the hundred dollars bonus for selling the hundred waistcoats, for the merchant had placed a dollar P. M. on each. At the end of the week it was found that out of thirty sold one man had sold twenty-two. He was urged to give away his "secret;" he was watched; his actions, his selling talk copied; but at the end of the next week he had sold about as many more. It was not until the lot was sold that he would divulge his secret. It was merely a simple system of selection from among his daily customers. While the other clerks showed the waistcoats to every customer (until they got tired of it) he showed them only to such as he thought would be pleased with them. His sales were many because he knew the class of men who would "fall" for something "different," even when they were not in the extreme style.

There is one objection to a promiscuous P. M. system. It leads the clerks into the temptation to sell the wrong kind of goods. An instance of this kind occurred in a shoe shop. A teamster came in and complained about his shoes not giving satisfactory service. The clerk asked: "You've had very little wear out of these heavy shoes you have been wearing?" "That's so," answered the teamster, "they don't last me more than six weeks or two months." "Well, take my advice and try a real light shoe. One that will give with every step. That's the kind you ought to have," and the clerk brought out a pair of 25-cent P. M. vici kid shoes. He carefully explained how much better the light soles ought to wear at his work because they were made of "real liveoak leather" and how much more comfortable they were on account of their "P. M. flexibility." This last was for the delectation of the curious among the other salesmen who could

not attend to other duties because of the "circus" going on.

The "boss" in this case happened to be curious, too, and he heard enough of the sales-talk to take a hand. He sold the customer a pair of shoes that would give him a maximum amount of satisfaction. The clerk was discharged.

Clerks and Buyers Must Co-operate.

The P. M. system was not discarded because this one clerk abused the privilege and use of his position. The other clerks were, then and there, admonished to do differently or the result for them would be as disastrous.

In conclusion it might be further stated that no stock can be kept clean and in good selling condition except by the hearty co-operation of the buyer and seller. The buyer may work hard to secure the best stocks and fail to get the best results from his efforts, unless the clerks, the salesmen, fall in line in trying to keep the stock up-to-date.

It is human nature for a salesman to show and urge the newer merchandise. The older is very often better value, but the clerk has seen it so long he looks upon it as "old stock." A small P. M., a small reminder in the shape of a bonus, is often sufficient to keep these "growing old" lines within the clerk's memory. That is all that is necessary. In nine cases out of ten the clerk's instinct will urge him to sell the old and be done with it—if he remembers. The P. M. helps his memory.—A. E. Edgar, in Haberdasher.

Doings in the Hoosier State.

Written for the Tradesman.

Dr. Stanley Coulter, of Purdue University, spoke at a banquet given last week by the Men's Civic League of Mishawaka and strongly emphasized the fact that the city beautiful is not an aesthetic question, but a problem in economics, because mankind reaches a higher state of efficiency in cities where people are comfortably housed and in factories where sanitary conditions are good.

Wm. M. Griffin is the new President of the Commercial Club of Ft. Wayne. Chas L. Biederwolf was re-elected Secretary.

The Ft. Wayne Electric works has opened a school for apprentices, with a view to obtaining more efficient mechanics. There will be nine grades or periods, each of approximately fourteen weeks' duration, and all machinists and toolmakers' apprentices in the future entering the employ of the company must first enroll in this course of study.

The interurban lines running into Ft. Wayne report a good increase in business during the first three months of the year over last year.

The Anderson Wire & Steel Co., a new concern at Evansville, is building a factory at cost of \$20,000 and will employ 150 men.

Almond Griffen.

Doings in the Buckeye State.

Written for the Tradesman.

Columbus has reciprocal switching arrangements in effect among all railroads, giving shippers the choice of routes without extra cost.

Toledo has thirty-five miles of river front available for dockage and twelve miles already in use. The largest dry dock on the lakes is located there and the only all-concrete one in existence.

The North Side Chamber of Commerce, Columbus, is planning to admit women as associate members, believing that women merchants and the wives of merchants are entitled to this recognition.

The damage done to Ohio farm lands by the floods is placed at more than \$10,000,000 by A. P. Sandles, Secretary of the State Board of Agriculture. In many places the soil is washed away, leaving the sub-soil strewn with rock and gravel. Total flood losses in the State have been placed approximately at \$300,000,000, as compared with a net loss of \$250,000,000 in the San Francisco earthquake and fire.

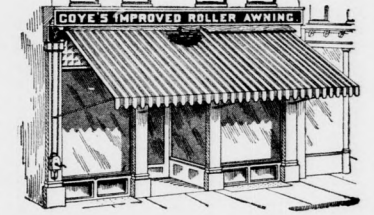
The chief sanitary officer at Dayton is urging people to clean up their property as speedily as possible to prevent sickness and the dirt that now fills the streets and houses is gradually going.

Members of the Columbus branch of the Association of Collegiate Alumnae are urging the city to institute compulsory training in some form of work, some definite occupation for school boys and girls who have reached the age of 14 and expect to earn their way in the world.

Almond Griffen.

When a man loses his heart his head has to do a lot of extra work.

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Our specialty is **AWNINGS FOR STORES AND RESIDENCES.** We make common pull-up, chain and cog-gear roller awnings, Tents, Horse, Wagon, Machine and Stack Covers. Catalogue on application.

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Both Phones
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These Be Our Leaders

OFFICE OUTFITTERS
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The Tisch-Hine Co.
237-239 Pearl St. (near the bridge), Grand Rapids, Mich.

We are manufacturers of
Trimmed and Untrimmed Hats
For Ladies, Misses and Children
Corl, Knott & Co., Ltd.
Corner Commerce Ave. and Island St.
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CLEARY COLLEGE YPSILANTI MICH.

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Gets
50,000,000,000
Flies a year—vastly more than all other means combined.
The Sanitary Fly Destroyer—Non-Poisonous.

Save Ice Bills
Save Ice Cream
Save Syrups and Fruits

Serve the Coldest Soda Water and Ice Cream in Town
THE GUARANTEE ICELESS FOUNTAIN
Will do it and bring the best trade. See our special show cases.
Michigan Store & Office Fixtures Co.
Grand Rapids, Mich.



Fundamental Soundness of the Dry Goods Market.

The staples are dull and the buyers, who are in the market, are busy on other things. They want printed dress cottons of certain sheer descriptions faster than they can have them and they are still looking for novelties in wash fabrics that are not to be had for quick shipment. The drapery departments are active in receiving orders for fall in both low and high priced lines in woven and printed specialties. The underwear and hosiery departments are also centers of activity where retailers can find any of the low priced summer goods that are in light stock with first hands and are not well stocked with distributors.

The conditions in silk selling houses are far from reassuring because of the strikes in manufacturing districts. Goods are due and more are wanted. The closing of finishing departments is particularly aggravating to silk men at this time. The demand for material is good, but the stubbornness of strikers continues.

In looking over the field of woollens and worsteds it can be seen that woollens for fall are still in good shape. It is true that some agents have missed fire and have been compelled to re-price lines or to offer something new, but there are many instances of small mills having all the business they can handle. The immediate business is light, because of the after effects of the strike among clothiers. The mills are prone to go to extremes in the matter of conserving their assets in anticipation of tariff changes.

There has been a large business done by some of the finer dress goods mills and they will not stop producing in anticipation of anything Congress may do. Some of the staple dress goods mills have all the business they can handle for the summer. There are other mills that are not active on either summer or fall merchandise.

The yarn trade is quiet. The volume of business offered in cotton yarns is small and yarn commission men do not express confidence in prices for a long future. They have been selling the market down and are apt to meet with opposition later on, when they try to replace yarns from spinners. The latter are holding values steadier than they were a week or more ago. Worsteds yarns are in very moderate call.

Merchants having interests throughout the Middle West, where damage has been done by floods, do not at-

tempt to hide their anxiety as to the credit outcome. It seems to be accepted that tight money is to be a feature of the trade for some little time yet and that is certain to throw an unusual strain upon those who will feel obliged to stand by the small store keeper.

Looking at the situation broadly, it is recognized that the fundamental soundness of conditions is shown by the persistent firmness of prices and the limited accumulations of staple merchandise in any quarter. The country is large and rich and days of recovery are to be those of open weather in spring and summer. The devastation has followed a period of conservatism and not a long period of uncontrolled extravagance. For these reasons merchants are well disposed to look at the pleasant spots and not over-magnify those of other kinds.

Silks.

Importers of silks have been doing a large order business for next fall the past few weeks. New silks shown by several houses have been well received, and it is also thought that the general uncertainty in the domestic industry of the strike, has helped the import trade for fall.

Brocades with large figures are prominent in the new imported cloths being shown. Brocaded bengalines and poplins are especially well thought of for fall, a good business having been done in them. Brocaded velvets in chiffon also are being shown again.

Printed velvets and velveteens in gold colors and also in combinations of colors, giving an embroidered effect, are being shown by one large jobbing and converting house at 85 cents a yard, twenty-two inches wide. An immediate business is reported to have been done in them wherever shown.

Silk houses having goods in demand are doing a steady business. The pressure for goods on the part of the buyers however, is said not to have been strong enough to lead to much substituting, despite the strike and its curtailment in production. Jobbers who prepared for the Bulgarian vogue state that their business is keeping up constantly, orders coming in from all parts of the country.

Ribbons.

The rate at which stocks are being lowered in the ribbon market as a result of the demand and the interruption of the receipt of new goods by the strike gives a satisfaction to members of the trade not experienced for a long time. Wherever it has

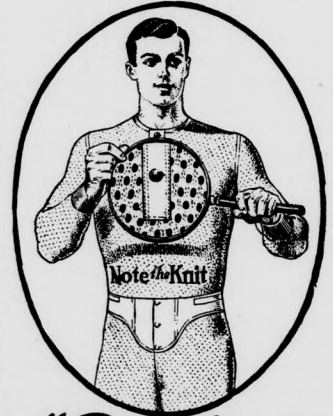
been held advisable also prices have been materially advanced on goods now selling.

It is generally recognized that a real ribbon era has returned. Not only millinery ribbons are wanted, but also sashes are selling. A considerable fall in business in plain goods, continued exports show, has been taken at old prices, but many houses have not named their prices for that season. One house, in the fall business now being accepted, is holding out for an 1/8 cent advance in a big selling number and securing it. A continuance of the present demand can not help, in the opinion of a majority of the trade, putting prices on a more satisfactory level.

Mohair.

Owing to the large demand for pile fabrics and other goods in which mohair is used, a very unusual state of affairs has developed on the raw material market. Domestic mohair has been scarce for some months on account of the increased consumption. The market has not been able to meet the demand of spinners for some time, and buyers of hair of this sort have been compelled to turn to the producing market for additional supplies. The trouble in the near East has brought about a scarcity of Turkey mohair. Not only is good material hard to procure but the poorest qualities are being held for fancy prices. When the spring season opens in Texas this month the liveliest scramble to procure whatever is offered is anticipated. Buyers have

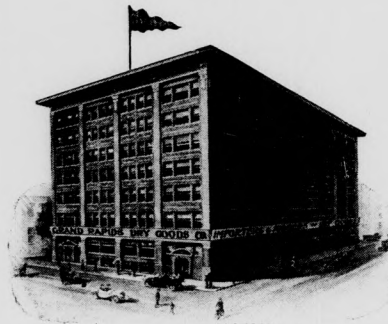
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that goes with every genuine "Poroknit" garment is the best guarantee of satisfied customers any dealer could ask—and that's the kind of business you want. Made in all styles, shirts, drawers, union suits.

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to put your good money into a cheap grade of Table Oil Cloth.

We carry only the Very Best Quality—which is.....

Meritas Table Oil Cloth

WE HAVE a large line of this oil cloth in stock, and can make prompt deliveries. Our representative will take pleasure in showing you the line. Still better—write us for samples, and we will mail you a book showing you all the styles.

45 inch	White Glazed	Table Oil Cloth,	per 12 yd. piece,	\$1 90
54	"	"	"	2 45
45	"	Fancy	"	1 80
54	"	"	"	2 35

Grand Rapids Dry Goods Co.

Exclusively Wholesale

Grand Rapids, Mich.

been on the ground for weeks, but it is doubtful whether any important lots will be available around the tenth of the month when the new season will be opened formally. For some weeks past, negotiations have been going on for the new clips, but so quietly have these operations been conducted, that some mohair buyers do not know what has been done. Contracts have been entered into for some of the most important parcels of Texas mohair, and report from the growing districts are to the effect that the bulk of the mohair grown in that State will be under order before the season opens.

Mohair shearing has been completed already in Arizona and while that State's clip is of minor importance, it would not surprise handlers of mohair to hear that the Arizona clip has been purchased. When the California, New Mexico, Oregon and other clips are ready for the market a keen amount of interest is expected to be manifested. The demand for the Oregon clip is expected to be particularly lively, because of the quality and the size of the yield. Prices in Oregon are expected to fetch 37@38 cents at the beginning of the season, and should the quotation on good combing hair rise to 40 cents a pound, it would not astonish keen observers. High as this price may seem it is not the top price, for some years ago when the demand was strong Oregon mohair went above 40 cents.

Some dealers in mohair have taken advance orders from mills, and it is this way that the latter have been eliminated, as competition when it comes to bidding on the material. As the dealers who have done this had no idea as to what prices were going to be when the season opened, it can be seen readily that they have speculated.

The yield in the Southwest is not likely to be more than 2,000,000 pounds. As those spinners of mohair can absorb this quantity easily, having orders booked already for almost this amount of yarn, the statement made that the demand is going to be in excess of the supply do not seem far fetched.

Cotton and Prints.

Prices for fine gray goods are not appreciating any, but there is more business being put through in small lots. Plain goods are not in large supply and when anything more than an ordinary lot is wanted mills are not able to meet the demand from spot stocks or from the surplus of contracts. Mills have changed over many looms to fancy or semi-fancy cloths, either in dobby or stripe weaves, so that a call for common constructions in lots of over 5,000 pieces soon discloses an absence of goods that is hardly believable by converters.

There has been more business doing on fine fancies for later delivery and the mills are accepting the business in lieu of bulk orders for plain goods. Crepes, voiles and poplins in fancy effects of all kinds are wanted. There is a good demand in some quarters for what are termed cotton bengalines,

and it is not hard to sell any good qualities of dimity suggestions in either cords or stripes if they can be delivered quickly.

Mills have less fault to find than they had a month ago. They would prefer higher prices, but there can be no doubt that competition among themselves is a fruitful source of low values. There are several mills that are willing to accept business without much regard to what is a fair profit and when a brace of clever buyers starts at them in the present market the buyers appear to secure all the advantage, for which the buyer can hardly be held to blame. The mills have taken a great deal of work on curtain and drapery materials and they are still being impertuned to supply some of the coarser curtain materials on contract.

Recorders on small sample lots of printed dress goods are coming in to the printers more rapidly than they can be handled in the time allotted for deliveries. Bulgarian effects on sheer cloths, whether of lawn, voile, or crepe construction are now wanted by the retailers and the jobbers have few of them to offer. In fact, the samples were sent out and repeats were delayed until actual sales were made over the counters. Under such conditions it can hardly be expected that printers will be prepared. At the same time there are some crepes that are wanted in a way suggesting a sharp return to the finer yarns requiring long-staple cotton; they are sell in prints.

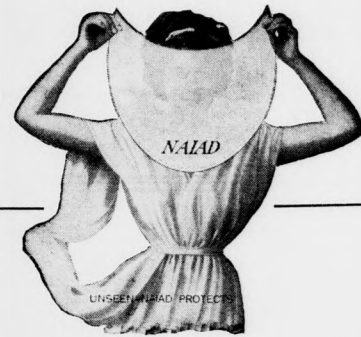
Jobbers report a moderate trade on piece dyes in sheer constructions. The demand for linen effects still continues important. The dress length novelties are very good sellers at high prices, and the importers say they have disposed of more than they every expected to sell. General lines of wash fabrics are in lighter call with jobbers and with agents who carry any stocks. The Middle West is a large user of these goods and will not reorder much until the effects of the floods and tornadoes have passed away.

Fancy ratines of all descriptions, from the cheapest toweling to goods selling at retail at \$4 a yard, are in demand for delivery for spring, summer and fall.

Treatment to Remedy Large Feet.

Fashion's latest foible in feminine society is that a sort of Chinese method of securing small feet should be adopted. Dresses are being worn so short that dainty feet are desirable, but the modern girl has mostly enlarged on the pedal dimensions owned by her grandmother. So the beauty inventor has, according to a lady's paper, arranged an appliance for reducing the feet. It is a bandage of rubber charged with astringent chemicals that are said to absorb the superfluous tissue in a remarkable way. Only the wealthy can indulge in the fad, for the chemicals are costly, but scores of women, we are told, are depriving themselves of things they really need in order to dabble with this device and its luxurious lotions.

"The Crowning Attribute of Lovely Women is Cleanliness"



The well-dressed woman blesses and benefits herself—and the world—for she adds to its joys.

NAIAD DRESS SHIELDS

add the final assurance of cleanliness and sweetness. They are a necessity to the woman of delicacy, refinement and good judgment. NAIAD DRESS SHIELDS are hygienic and scientific. They are ABSOLUTELY FREE FROM RUBBER with its unpleasant odor. They can be quickly STERILIZED by immersing in boiling water for a few seconds only. At stores or sample pair on receipt of 25c. Every pair guaranteed.

The only shield as good the day it is bought as the day it is made.

The C. E. CONOVER COMPANY

Manufacturers

Factory, Red Bank, New Jersey 101 Franklin St., New York
Wenich McLaren & Company, Toronto—Sole Agents for Canada

Ha-Ka-Rac

**Our Goods are Standard
Our Brand is a Guaranty
Our Prices are Right**



Our salesmen are out and will call during the season
Wait for them

The Perry Glove and Mitten Co.
PERRY, MICHIGAN



Building Up Trade In a Small Town.

Poughkeepsie, N. Y., April 18—I started in the shoe business forty-five years ago, beginning when the city of Poughkeepsie, N. Y., had somewhere about 18,000 people. I did business the same as everybody else in our line, because we had no other way in which to do it. In those days, as some of you doubtless remember, a man's No. 8 shoe meant a No. 8, and a woman's No. 4 shoe meant a No. 4. There were few widths and in some lines only one width and no half sizes.

The shoes of a size that we had to offer were in one great big box, which was opened for the customer's inspection and he tried on different pairs until he found what he wanted. That was the time when we began to build up our business of to-day.

The city of Poughkeepsie is situated on the Hudson River, at a distance from Greater New York which is a very advantageous asset to its manufacturers, but not so advantageous to its retail merchants, and we had to build our present business against the handicap of this too easy opportunity to run down to New York City when a good, or high-grade, shoe was desired.

We started with the idea of thoroughly satisfying each customer and retaining his future patronage. At the very beginning of our merchandising career we were confronted with the necessity of carrying the better grade of goods in order to meet the demands and needs of the pupils of Vassar College, which is at Poughkeepsie, or else lose a great deal of trade through the students having to go to a larger city for the class of goods required.

At a considerable capital investment we stocked these goods and the results were so encouraging that we decided to continue carrying practically a strictly high-grade stock. Our business has increased steadily from year to year and has spread over a wider extent of territory as time went on, until finally we now ship shoes to many states in our Union and also to foreign countries, to which points we can now deliver by the new parcel post system at trifling cost.

So much for history. In looking backward, over what has been accomplished, and trying to say briefly how it has been done, I can only attribute it to the following points:

1. Service.
2. Good buying.
3. Absolute honesty in representing stock to customers.

4. Foresight as to the future demands of our trade.

5. Courtesy to customers, winning their confidence and promptness in giving attention to their requests.

In case a grade of shoe is requested by a customer, which is less in value than the best, our clerks are instructed to explain that while such and such a shoe may present an equally good appearance as another higher-priced-shoe, the wearing qualities and actual worth are not in it. We have found that this policy has paid us well indeed.

There is no need to say anything about the importance of good buying, since the first success of any mercantile pursuit depends upon offering your stock in trade to the purchaser, in competition with others in the same line at a price which will get the business and also afford a living profit. Probably all of us have been up against this proposition at one time or another in our business life; thus, the need for good buying has been learned.

Next in importance, and in close connection with good buying, is the necessity for foresight as to what styles will likely be demanded by your trade in a future season. There is no general rule applicable to this point, and the only suggestion I can make is that which we have used ourselves, which is, a closer observer of the trend of styles, coupled with the still closer observance of the general tastes of your trade.

Perhaps in the long run the greatest asset in building up a first-class retail trade is found in educating the public to a point where the certainty that they are going to get good service at your store in an accepted and an understood fact. The people will go and carry their business to that place which treats them right. Good service includes an accommodating spirit in every clerk in the store. It includes courtesy and patience, when facing the vacillations of the many customers who do not themselves know just what they want, as a large percentage of the retail trade of any community is composed of those who are actually ignorant of what is the best, or prevailing style, and who expect help in making up their minds as to what they want.

It also includes promptness not only in the services given by the clerks but in the making of deliveries of goods which are not personally taken from the store when purchased. Sometimes the ability to keep important engagements in the private affairs of customers may be

Elkskin Outing Shoes



These are solid leather shoes of **A1 Quality**. The upper leather is of our own tannage, made for hard wear. The soles are of **Indestructible Chrome tannage**, the best wearing sole leather known. Either rubber or leather heels may be had, and all shoes have bellows tongues to keep out the dirt. Let us send you samples. They sell at sight.

HIRTH-KRAUSE CO.
Hide to Shoe
Tanners and Shoe Manufacturers
GRAND RAPIDS, MICH.

DRY FOOT COMFORT



This is where we excel. Here is a medium priced shoe that just suits the man on the farm. Made from damp proof, chrome leather, heavily stuffed with oils and grease and stands hard service unusually well.

Is one of several shoes that we make that combines style, foot ease and wear. It sells at a price your farmer man wants to pay.

RINDGE, KALMBACH, LOGIE & CO., LTD.
GRAND RAPIDS, MICH.

contingent upon having such purchased goods to use or wear.

The necessity of keeping a close eye upon the personal tastes and ideas of customers at all times must be understood, and each customer's individuality should receive attention, as the treatment which will please one customer may not be so pleasing to another.

Care must also be taken in making collections—at the same time seeing that the collections are made. It is possible that this method of handling the cash end of the business may necessitate a rather larger capital than otherwise might be required, but by the time the retailer has advanced far enough so that he can feel that he has built up a strictly first-class and high-grade business, he usually, is in a position to devote more actual cash to it than he would have been earlier in his career.

Finally, let me state that the most of what I have said and the suggestions which I have made or offered will apply equally as well to those who merchandise the lower grade of goods, and who probably make as good an average of profits.

E. D. Gildersleeve.

Store Rules Adopted by Philadelphia Shoe Dealer.

Frank I. Reiszner, President of the Philadelphia Shoe Retailers' Association, claims to obtain a maximum of efficiency from the clerks through a system of store rules posted in his three stores. This is an excellent plan, the enforcement of which affords a practical course in salesmanship.

Mr. Reiszner is businesslike to the core. He impresses one of a forceful man who breathes the very spirit of business. He believes that a salesforce without certain rules of restrictions is likely to become slipshod. For this reason he has formulated a number of rules for the proper maintenance and advancement of his own business. Mr. Reiszner does not claim that his particular rules will fit every business to a T, yet he does claim that the basic or fundamental ideas are of value to every retailer.

At the annual banquet of the Philadelphia Shoe Retailers' Association, Mr. Reiszner mentioned this topic, and at the next meeting he proposes to offer a duplicate of these regulations to any member wishing to study or make other use of them.

Mr. Reiszner divides his outline into three classifications. They follow in order:

Office Rules.

1. Send bills at the end of each month.
2. Do not allow discount on bills over sixty days old.
3. Do not charge goods to an account where bills are over sixty days old, or have been very slow in payment unless O-K'd by Mr. Reiszner.
4. Do not open an account before O-K'd by Mr. Reiszner.
5. Before an invoice is O-K'd, calculate the items separately on back

of bill and see that it is on and off stock books.

6. Get monthly profits of each store.

7. Take pers from cash and charge books once a week.

8. Take findings once a month for salespeople and allow 4 per cent. Manager gets 1 per cent. on total.

9. Before giving customer receipt for payment see that the proper entry is made in cash books.

10. Index name and address books.

11. Index special order books.

12. O-K special order books.

13. O-K repair books.

14. About every six months send out forms,—“Nothing has been charged to your account, etc.”

15. File letters, bills and receipts and repair tags.

16. Renew stock sheets.

17. Put blotters in all mail.

Rules for Employees.

Must not be idle.

Keep stock in order. Re-open broken boxes. Replace broken lids.

Put away all stock before closing time.

Must not put shoes in stock with buttons off.

Keep stock dusted.

Put tissue paper between all shoes.

Turn yellow slip in at desk when charging goods to all purchasing agents.

Put yellow slip in package of all cash sales.

When charging from an order, put order number on charge.

Salespeople must transfer customers and, as a last resort recommend to other stores.

No “Pers” or Percentages are paid to any employes the last week in my employ, and in no case to extra help.

Make charge first, then shipping label.

Make entry in Cash Book, then give receipt.

Any repair work done for nothing, or allowance made, must be O-K'd by Manager of Mr. Reiszner.

Do not lay goods away C. O. D. without a deposit on same, unless O-K'd by Manager.

Put C. O. D. label on C. O. D. packages and date same. Writer must put them on.

Employes Liable to Fine for—

1. Coming in late or taking time without permission.
2. Leaving lights burning unnecessarily.
3. Not dating heads of pages.
4. Not putting things in their proper places.
5. Any person not properly filling in stub of repair book.
6. Not dating shoes when sold, or dating “hold,” or “call,” packages.
7. Not making out exchanges correctly.
8. Neglecting to put stock away properly before closing.
9. Neglecting to charge goods.
10. Neglecting to get name and address.
11. Sending goods to incorrect address.

12. For otherwise violating any rule.

13. For carelessly throwing paper or other rubbish on the floor.

14. For not putting advertising matter in packages.

15. For women employes coming in later than 8:30 a. m.

16. For men employes coming in later than 8 a. m.

17. For any employe taking more than 45 minutes for lunch.

A diligent perusal of the above forms reveals one of the reasons for the success Mr. Reiszner has attained. He realizes the value of efficiency—the keynote to success!

Very few people are honest enough to confess that they are not.

This *The* WONDERFUL *Shoe* for Men

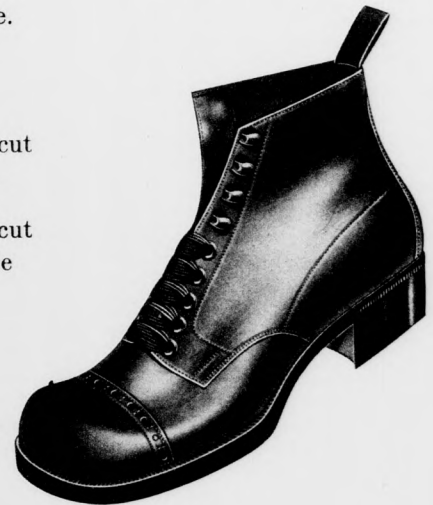
is made from plump weight GENUINE SOUTH AMERICAN Goat skins, tanned by the dongola process.

A solid and strong shoe.
Goodyear Welt.
THREE STYLES.

No. 450 like the cut with ½ D. S.

No. 150 like the cut with single sole

No. 350 plain toe old man's Bal.



Price \$2.50 less 10 % in 10 days.

Grand Rapids Shoe & Rubber Co.

The Michigan People

Grand Rapids

We Invite You to Send

for one of our catalogues, as we believe it will prove of exceptional interest to you.

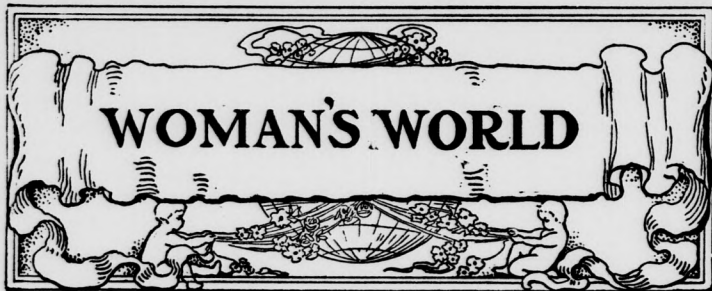
We are showing some smart new styles in the “BERTSCH” and some new numbers in the “H. B. HARD PANS” that are sure winners.

May we show you why these lines are better lines for you to handle?

Become a BERTSCH and H. B. HARD PAN dealer this season.

THEY WEAR LIKE IRON

HEROLD-BERTSCH SHOE CO.
GRAND RAPIDS, MICH.



Knowledge of Human Nature Essential in Uplift Work.

With my eager knowledge of present-day curriculums I can't undertake even to tell all the subjects that Margaret Wagner mastered while she was in high school and college. I am not sure that I could spell correctly the names of the various branches, if some one were to call them off to me. I know it was a large number and that she was counted a thoroughly good earnest student. After she received her first diploma at X—she went back and did two year postgraduate work. Indeed, when the President of X—was talking with Margaret's father and mother one day while they were attending Commencement at the time she completed her last course and received an additional degree, he did not hesitate to assure them that he considered their daughter "a girl thoroughly equipped for life." Of course their hearts swelled with very proper parental pride, and Papa Wagner inwardly congratulated himself that his shekels had been spent to so good purpose.

"Margaret isn't a mere grind, I am happy to say," the learned President continued; "while she is one of our very brightest students, she is interested not only in books but in athletics and society as well. Her musical education is very complete; she plays and sings admirably. That she has regard for practical things is evidenced by her high standings in domestic science. I can hardly imagine any place in life that your daughter would not fill with entire success."

Very likely the good man sincerely believed all he was saying. Margaret certainly was a fine specimen of girlhood—intelligent, active, alert, strong, healthy, and ambitious, she seemed sufficient unto all things she ever would be likely to undertake.

When shortly after leaving college she married and as Mrs. Harry Martindale went to live in the little town of O— where her husband is the junior member in a wealthy firm of manufacturers, all her friends predicted that Margaret would at once become a leader in the social and intellectual life of the place. Only Aunt Tilly Hannaford, a shrewd old lady who has known Margaret ever since she was a baby, shook her head doubtfully and remarked: "I hope Maggie'll get along all right. She's an awful smart girl, leastwise she's been to school enough; but somehow it never seems to me that Maggie understands folks real well."

The town of O— is a rather sleepy little place, where things have joggled along in much the same way for the last twenty or thirty years, a pretty town with its high wooded hill stretching away to the south and its streets lined with tall old shade trees. Great pride the residents of O— take in their village, and point to the many well-kept lawns and the fine school buildings and churches as evidence of their good taste and public spirit.

A warm welcome was extended to the young Mrs. Martindale. She was asked to go everywhere and to join everything. Of course she enjoyed the cordial reception that was given her and the social prominence that was accorded her as a right; but with her keen, critical, inexperienced young eyes she looked about her and saw many things that it seemed to her ought to be changed—improved. She attended a session of the Every-Other-Wednesday Club and decided that the town was lethargic intellectually. She determined to awaken it. She joined a choir and resolved to elevate the local standards of musical taste. She helped at a supper given for the purpose of raising funds for one of the churches. Her mind, carefully trained in the higher mathematics, was not slow to grasp the fact that the actual cost of the cakes, meats, and various other good victuals donated totaled very close to the entire receipts of the supper. There was little clear money to show for all the work. Why not abandon so unbusinesslike a method of raising funds?

She observed that the girls who worked in the factory for her husband's firm were spending their money for showy clothes and cheap finery. She formed a plan to improve their taste in dress. She would teach them the beauty of neatness and simplicity, and, if necessary, with her own hands she would help them cut and construct stylish gowns from inexpensive materials.

At the dinners given by the leading families of O— to which Margaret and her husband were invited, she gained the impression, and doubtless she was entirely correct in it, that a vast amount of unhygienic, indigestible cooking was being done in O—, that perfectly good time and money were being wasted in concocting viands that ruin the strongest stomachs. Why not volunteer her services as teacher and make a practical use of her long course in domestic science by leading these sisters who were sitting in gross darkness into

the light of modern scientific cookery?

With all the energy of her nature Margaret threw herself into the performance of her self-appointed duties.

Not even the girl who worked in her kitchen escaped the onslaughts of Margaret's reforming spirit. Surely Katey was an "opportunity" close at hand, one that must not be overlooked. So Margaret insisted that Katey should attend only good concerts and lectures and furnished her tickets—tickets not received with proper gratitude by the uncultured maid, who preferred to take in the "movies" at her own expense.

But still Katey was willing to put up with a few vagaries in her mistress's brain (for so she regarded Margaret's advanced ideas) for the sake of retaining a place where the work was very light and she had "just an elegant room." But her forbearance had its limits. Personal liberty can tolerate but little trespassing. Katey quickly drew the line when Margaret attempted to persuade her to buy a neat tailored spring suit and a plain ribbon-trimmed hat instead of the silk one-piece dress and elaborate millinery floral display on which she had set her heart. She left without warning and returned to one of her former places, where the work was far heavier but where, as she expressed it, "they weren't always trying to improve a body."

Katey was only one individual and

Margaret's determined spirit was by no means dismayed. She continued her work of public improvement and uplift as opportunities presented themselves. The Every-Other-Wednesday Club listened politely to her suggestion that they take up more solid lines of reading, but when the programme committee was appointed her name was not included, and the summer course was of a caliber very similar to the winter's. Her ef-

IMPORTANT

Retail Grocers

who wish to please their customers should be sure to supply them with the genuine

**Baker's
Cocoa and
Chocolate**

with the trade-mark on the packages.

They are staple goods, the standards of the world for purity and excellence.

MADE ONLY BY
Walter Baker & Co. Limited
DORCHESTER, MASS.
Established 1780

A Half Million for You

A half million dollars a year! That's the sum we are spending to make consumers of

Shredded Wheat Biscuit

and that makes business for you. Nearly half of this goes into sampling, the rest into magazines, newspapers, street cars and other forms of advertising. Shredded Wheat is the one universal staple breakfast cereal—always clean, always pure, always the same.

Shredded Wheat is packed in neat, substantial wooden cases. The empty cases are sold by enterprising grocers for 10 or 15 cents each, thereby adding to their profits on Shredded Wheat.

MADE ONLY BY
The Shredded Wheat Company
NIAGARA FALLS, N. Y.



forts to persuade Mr. Livermore, who had led the Presbyterian choir for fifteen years, to place more of classical music in the morning service likewise proved unavailing.

When, very cautiously it seemed to her, she broached the subject of raising all the needed money for the church she attended by direct subscription instead of obtaining at least half of it by the toilsome and profitless system of giving suppers and holding bazaars, her revolutionary plan of financing was promptly vetoed by the President of the Aid without even being put to vote. "I guess we ladies of this Aid know about the hard work of getting up suppers and socials as well as anybody can," that official flatly declared, "we have been at it long enough. But folks can give a cake or a pan of baked beans or a dish of salad and not feel it so much as giving money outright. This way may be old-fashioned and incorrect, but it has kept things going and I don't see our way clear to abandoning it."

Still Margaret persevered and issued a general invitation for the formation of a cooking class at her own home. But when not a soul appeared to take advantage of her gratuitously offered tuition, she knew unmistakably that the good seed she was trying to sow in O— was falling upon stony ground. It came to her very directly that one plain-spoken matron had freed her mind in this wise: "That Mrs. Harry Martindale, she's nice looking and she dresses well and her husband has money, but she thinks she knows it all. She's criticized everything else that we do and now she wants to organize a class in domestic science so she can slam our cooking. We're not going to give her the chance."

It was only a few weeks ago that this last happened and of course Margaret still feels pretty sore. With all her fund of knowledge and all her honest, earnest desire to help others, she has been misunderstood and has found no suitable outlet for her benevolent energies. Will her nature draw back within itself and become embittered, and will she conclude that in a small town people always are narrow and opinionated and averse to progress? Or will she more wisely come to see that the trouble lies mainly with herself, that with all her erudition she has heretofore neglected a most important branch of wisdom, to the mastery of which she will now do well to apply herself diligently—a branch that is never learned from books and rarely in school, a branch which consists of a sympathetic knowledge of the human mind and heart, its weaknesses, its conceits, its egotisms, its prejudices, its reverence for established usages, its sensitiveness to rebuke and criticism—a knowledge world-old yet ever new and ever necessary to make other knowledge, particularly such as savors of innovation and reform, acceptable. Quillo.

Every strong man has his weak spot.

Be Careful of Broken Promises.

Written for the Tradesman.

"I'm not in any particular hurry," commented Smith, when he handed over his watch to Wilson, the jeweler, for cleaning. "Can you make it by Friday?"

"Certainly," returned Wilson.

Friday gave him three clear days and a host of opportunities to sandwich in that little job between other items of business. He laid the watch aside, with the customary tag attached. On Friday afternoon he thought of the watch for the first time when Smith sauntered carelessly in.

"I've been just rushed to death, Smith," he declared, apologetically. "I'll have it fixed up for you tomorrow—sure."

"Sure?" returned Smith, quizzically.

"Positive," repeated Wilson, but with inner misgivings as to his ability to find time for the job on a busy Saturday.

When Smith appeared on Saturday evening the watch was not finished. "I'll guarantee it by Monday night," declared Wilson, vehemently.

On Tuesday afternoon Wilson chanced to think of the watch. "Did Smith call for this?" he enquired of one of the clerks. Then, answered in the negative, "Lucky he didn't," he commented. After which he dug into the job, and had it ready when Smith did call on Wednesday morning—nearly five days later than it had been promised in the first place.

There are many merchants who go through that same process. Smith, however, is not always a good natured, cheerful chap, content to be put off from day to day. The result is that a lot of Wilsons, not merely in jewelry but likewise in hardware, groceries, dry goods and boots and shoes, lose old and tried customers. For this reason, it pays merchants to be wary in the matter of promise making and promise breaking.

Much promise breaking is due to forgetfulness or sheer carelessness. The remedy is a well trained memory, plus a well organized system of keeping tab of such matters. Where repair work is involved, lists of some sort should be kept, so that the items may be checked over in time to ensure their completion by the date promised. Where deliveries of any sort are concerned, system is again essential.

There is another trouble at the bottom of this hasty promise making.

"What am I to do?" urges the anxious merchant. "A man comes to me with a job which he wants done in a hurry. If I don't promise the work within the time, he'll have it done somewhere else."

In that case, let him have it done somewhere else. That is the only fair way to do business. If you can't patch up Mrs. So-and-So's jewelry in plenty of time for the inaugural ball, have you any right to lead Mrs. So-and-So to believe that the work will be done on time, without a chance of failure? It's no justification to say that there's a chance of fulfilling the promise. What you pledge yourself to is a certainty.

Fortunately, in the vast majority of cases it is not necessary to turn business away point blank. Far better results can be obtained by putting the proposition fairly and squarely before the customer.

"We can have this work done by 6 o'clock to-morrow, but we wouldn't like to promise it first thing in the morning. But, since it is urgent, we'll do our very best for you."

Ten to one your urgent customer, when the proposition is set before him in that fashion, will lose something of his urgency. Your statement of the case implies two facts—that work is attended to in the order in which it is received, and that you're willing to do everything possible to oblige your present customer, consistent with your previous obligations to others. You imply a fair show for all; and a fair show, rather than special favors, is what the average customer wants.

In nine cases out of ten, the customer will be satisfied with what you are content to promise, provided you'll do your best to deliver the goods earlier. If the goods come on time, he can make no kick; and you have no broken promise to explain; if the goods are finished ahead of the schedule, you get credit for putting your best efforts into the work. That means leaving a mighty good impression with the customer.

There are times—lots of them—when it pays better to lose an order than to make a promise which you can't fulfill. Reliability, in word as well as in work, is an essential to the sort of business reputation which makes and holds permanent customers. A customer lost in the long run is too high a price to pay for a single sale gained.

William Edward Park.

FLEISCHMANN'S YEAST is to-day sold by thousands of grocers, who realize the advantage of pleasing their customers and at the same time making a good profit from the goods they sell. If you are not selling it now, Mr. Grocer, let us suggest that you fall into line. You won't regret it.

**Supposing To-night
FIRE**

Destroys Your Store

and with it your day book, journal and ledger, or credit account system.

What would you do TO-MORROW?

WHAT COULD YOU DO?

The "CHAMPION"

Complete Accountant is

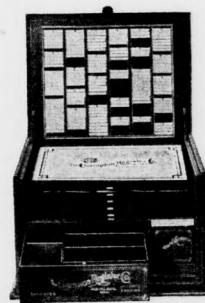
FIREPROOF

We back this statement with a

\$500

Guaranty Gold Bond

to the merchant. No insurance company will protect your accounts—WE WILL.



Open—A Desk, Money Drawer, Recorder, Filing System and Credit Register.

You are not only protected against fire, but also:

- 1—You know every cent you pay out or take in.
- 2—You can instantly tell what every person owes.
- 3—You save all bookkeeping.
- 4—Your accounts are always "up to the minute."
- 5—You know how much each clerk sells.
- 6—You prevent disputed accounts, rebates and forgotten charges.
- 7—You have your finger constantly on the pulse of your business.



Closed—A Substantial, Fire-proof Safe.

Champion Register Company

403-412 Society Savings Bldg.

CLEVELAND, OHIO

Use the coupon today—be protected

Champion Register Co. Date.....

Please send me information about the Champion Complete Accountant (Fire-proof.)

Name

Address

Business

No. Accts.



Michigan Retail Hardware Association.
President—F. A. Rechlin, Bay City.
Vice-President—E. J. Dickinson, St. Joseph.
Secretary—Arthur J. Scott, Marine City.
Treasurer—William Moore, Detroit.

Taking Your Store to Your Neighbors.

Out of all last fall's election business there was one man who stood out in my mind in heroic outline. And he is not one of the big fellows, either. Along the cool, sequestered vale of life he had pursued his quiet way, never dreaming of political honors, content to cast his fortunes with the advertising agency in which for several years he had done duty as a clerk and helped turn the advertising wheels.

But by an accident of circumstances, this young man found himself a candidate for the state legislature, the nominee of one of the mushroom parties that sprang up in a dizzy round of political discord. The men who threw his hat in the ring didn't take the thing seriously; for appearance's sake the ticket had to be filled, and he would do quite as well as anybody.

But they reckoned without their candidate.

That hat so lightly tossed over the ropes had sheltered more brains than they suspected, not political brains exactly, but brains nevertheless, capable of sizing up a problem and evolving an idea or two.

Politics was a new game to this man but advertising was not. He knew that applied common-sense would get results anywhere, and knowing this he set about to apply common-sense to politics in an advertising way. No stone was left unturned to stamp on the mind of every voter in the district—not once but a dozen times, and with very clever advertisements—that he was a candidate for the legislature and it wouldn't be a bad idea to vote for him.

That young man was elected, much to the astonishment of the old-time politician whom he unseated, and who had regarded his candidacy as something to smile over.

It's a far cry from politics to hardware, and yet it isn't after all; applied common-sense gets there every time, whether a man is selling hatchets and saws or selling his services to his community, and I doubt not that if our young friend ever throws his hat in the commercial ring and opens up a community store, he'll follow pretty much the same programme that took him to the legislature—tell the people what he has

to sell and gently suggest that it wouldn't be a bad idea to buy at his shop.

How would he go about it? Well, I am not authorized to speak for him but from what I have seen of his mental process in the political campaign, I rather suspect he would work out the problem somewhat in this way:

As a starting point he would make up a card index of every family or possibly buyer within his selling zone.

This done he would get into the mail to these people a good, strong announcement that he was alive and well, had opened a community store to supply their every need in hardware, household and garden requisites, and all the wide miscellany that lies between, and he'd be glad to have them come down and get acquainted.

From then on never would a month go by without some word to keep those good people in touch with that store and the man running it. There is a high card, the man running it. You know the personal equation counts in the community store; there's satisfaction in saying "good morning" to the proprietor, in knowing that he is in personal touch with your transaction. How different to deal with the five dollar clerk in the big department store who wouldn't know the proprietor from a bunch of beets, and who has about that much interest in him and in you. Yes, this personal touch is worth a lot, and it would be capitalized to the highest notch.

Keenly alive to opportunity, he would see that each season brought its new suggestion. Somehow or other, people drive more nails in the spring than they do at any other time. Builders get busy then. The rat-tat-tat of the hammer makes merry the heart of the hardware man, and if he is on his job he will make known to his field that the store is ready for the spring doings.

And then there is the garden, and the thousand and one things folks must have when they repair to Nature's gymnasium to work the winter stiffness out of their joints.

Summer brings its games and sports to take the people into God's great-out-of-doors, and here again the community store can be of service, with roller skates, coaster wagons, tennis rackets, and the requisites of that most American of all institutions, base-ball, not to mention the many things hardwarial that are ever in demand by motorists, motor boatmen

and the rest of that great clan of out-of-doorsmen.

September is soon along, when, playtime over, the kids wend their reluctant way back to school, with new books under their arms, and new devilry in their minds. There are a lot of things they'll need. Once more the community store has service to offer; another point of contact between the home and the store.

Next comes fall with its never-to-be-dispensed-with house cleaning. Whether we would or not, we get ourselves made over in preparation for the long season indoors, and to satisfy the time-honored custom with the female of the species that this is the time to clean house. How many, many little things the householder must have in a hurry when this

house-cleaning process is on! A timely message from the community store with the season's suggestions will get business a-jumping, from carpet tacks to step ladders; from dust pans to vacuum cleaners.

Then winter closes in with new needs to be supplied; and before we are aware of it along comes Christmas that glad season when everybody loosens up and spends money somewhere. Lay your last dollar on it, our good friend would not sit idly by and watch the golden shekels pass in glittering array down into the coffers of some other fellow's store. Not he! If he hadn't said an advertising word all the year he would speak now and in clarion tones. He would pass out a word of wisdom on common-sense Christmas shop-

SEASONABLE GOODS

We Stock

Diamond Brand Steel Goods

Wood
Wilson
Piqua } Shovels and Spades

Iwan
Fenns
Vaughns
Invincible
Universal
Hercules
Gibs } Post Hole Diggers

Michigan Hardware Company

Exclusively Wholesale

Ellsworth Ave. and Oakes St. GRAND RAPIDS, MICH.

Foster, Stevens & Co.

Wholesale Hardware



157-159 Monroe Ave. :: 151 to 161 Louis N. W.

Grand Rapids, Mich.

ping, telling his people how they could fill out their Christmas lists with the useful things his store offered, without getting into the jam and the jostle of the Christmas crowds. "Why be a human sardine when you can buy here in comfort?" A pretty sensible, hard-headed lot, the American people are, and this sort of argument takes root with them.

This, I believe, would be about the process if our friend found himself at the helm of a community store. It differs little from the process that took him to the legislature with the odds one hundred to one against him, and I believe he would make it just as effective, just as fruitful in his new line.

"Wouldn't he use the newspapers?" I hear someone say. Yes, or no, depending upon the situation in which he found himself. If it were a live paper covering his field, yes; if it overreached the possible selling zone, its use clearly would entail waste cost, and you would find this man eliminating waste at every turn.

The main dependence, I am sure, would be his working list and the mails. House-to-house distribution of hand bills is cheaper, of course, but so are its results. Might as well take 90 per cent. of them and satiate the appetite of a gaping sewer for all the good they would do.

There would be a touch of the unusual about his letter paper and envelopes—an excellent place to say a word about the store's service—and, of course, there would be little letter stuffers to go along with correspondence, bills, receipts, etc., with their word of suggestion that "Now's the time to have us sharpen your law mower" or some other subtle invitation to get on the wire for business.

But the main appeal, the trunk line of his store advertising, would be the mailing folder every month to every home, dressed up to suit the season. The folder eliminates the envelopes; it is one printing job instead of two; it lends itself to unusual treatment; it wears most becomingly the glad garb of good salesmanship.

A mailing folder with character to it, written in a scintillating vein of good, substantial human talk, with enough advertising sense of display to make the whole pleasing to the eye, costs only a one cent stamp in the sending, and it goes home with a touch of individuality and unobtrusive appeal. In the quiet evening hour by his sitting room lamp, Mr. Householder reads its message and files it away in his memory. Soon these little monthly store chats, with the right friendly salutation, "Dear Neighbor"—that, I believe, is about the way he would style it—would be quite welcome visitors. They would be read with interest and would prove valuable ambassadors to the good graces of people who buy things, constantly making friends for the community store and its enterprising proprietor. Frank H. Sykes.

Truth may also be a joy forever, but it is seldom a thing of beauty.

COMING CONVENTIONS TO BE HELD IN MICHIGAN

Michigan State Pharmaceutical Association, Grand Rapids, date not fixed.
Michigan Pharmaceutical Travelers' Association, Grand Rapids, date not fixed.

May
State Laundrymen's Association, Battle Creek.
Military Order of the Logal Legion State Commandery, Detroit, 1.
Michigan State Nurses' Association, Muskegon, 1-2.

Michigan Association of Commercial Secretaries, Detroit, 2-3.
Michigan State Spiritualistic Association, Grand Rapids, 9-10-11.
National Association of Manufacturers, Detroit, 19, 20 and 21.
Northern Baptist Convention, Detroit, 26-June 7.

Michigan Women's Press Association, Detroit, 27-29.
Grand Encampment of Odd Fellows of Michigan, Detroit, 19-22.
Grand Lodge Degree of Honor, Detroit, 20-21-22.

State Professional Photographers' Association, Detroit.
State Homeopathic Medical Society, Detroit.
National District Heating Association, Detroit.

Central Association of Stove Manufacturers, Detroit, 8-11.
Reunion 31st Michigan Volunteer Infantry, Monroe, 17.
Knights of Columbus State Council, Petoskey, 14.

P. H. C. Grand Circle, Saginaw, 21-22.
State Letter Carriers' Association, Saginaw, 30.
Grand Lodge, F. & A. M., Lansing, 24-25-26.
State Post Office Clerks' Association, Lansing, 30.

June.
Michigan Association of Assistant Postmasters, Grand Rapids.
German Evangelical Synod of Michigan, Detroit.

Order of Red Men, Port Huron.
B. P. O. E. Grand Lodge, Port Huron, 3-4-5.
Grand Commandery Knights Templar, Flint, 3-4-5.
Michigan Association of Master Bakers, Detroit, 3-5.

Tri-State Master Bakers' Association, Detroit, 3-5.
Reformed (Dutch) Church in America, Grand Rapids, 6.
Motion Picture Exhibitors League of Michigan, Detroit, 10-11.
Michigan Unincorporated Bankers' Association, Lansing, 10-12.

Seventh Annual Merchants' Week, Grand Rapids, 10-12.
Michigan State Bankers' Association, Lansing, 10-12.
Grand Council United Commercial Travelers, Grand Rapids, 13-14.
Michigan Association of County Clerks, Marquette, 25-26.

July.
National Amateur Press Association, Grand Rapids, 3-4-5.
Michigan Billposter Association, Detroit.
Lutheran Bund, Grand Rapids.
Association of Probate Judges of Michigan, Grand Rapids, 22-23-24.
Grand Circuit Races, Grand Rapids, 28-31.

Swedish-Finish Temperance Association of America, Dollar Bay, 31, Aug. 2.
State Golf League, Saginaw, July 31, Aug. 2.

August.
Michigan Abstractors' Association, Grand Rapids.
Michigan State Funeral Directors and Embalmers' Association, Grand Rapids, 5-6-7-8.
Michigan State Rural Letter Carriers' Association, Grand Rapids, 5-6-7.

Michigan Association of the National Association of Stationary Engineers, Grand Rapids, 6-7-8.
International Brotherhood of Electrical Workers, Saginaw, 9.
Central States Exhibitors' Association, Grand Rapids, 6-7-8.

Blue Ribbon Races, Detroit, 11-16.
Grand Chapter Royal Arch Masons, Ann Arbor, 18-22.
Michigan Christian Endeavor Union, Grand Rapids, 28-29-30-31.
Social Order of Moose, Detroit.

September.
Central German Conference, Grand Rapids.
Mid-West Association of Deaf Mutes, Grand Rapids.
West Michigan State Fair, Grand Rapids, 1-6.
Grand Council Order Star of Bethlehem, Detroit, 2.

Grand Circuit Races, Kalamazoo, 4-8.
Michigan State Fair, Detroit, 15-20.
Grand Circuit Races, Detroit, 15-20.
Eastman Kodak Exposition, Grand Rapids, Sept. 29, Oct. 4.

October.
Grand Lodge Loyal Order of Moose.
Michigan State Teachers' Association, Ann Arbor.
Annual Conference on Vocational Guidance, Grand Rapids.
National Association for the Promotion of Industrial Education, Grand Rapids.

Michigan Bee Keepers' Association, Detroit.
Michigan Society of Optometrists, Detroit.
November.
Michigan Retail Implement and Vehicle Dealers' Association, Grand Rapids.

National Baptist Congress, Grand Rapids.

December.
Michigan Knights of the Grip, Grand Rapids.

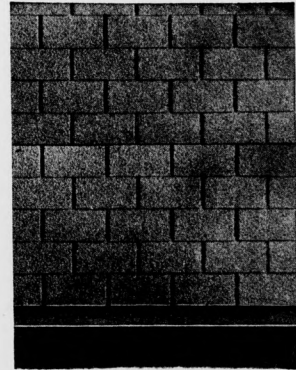
January, 1914.
Modern Maccabees of the United States, Bay City, 11-15.

"Paddle your own canoe," is very good advice, but it is important that the direction in which you are paddling is upstream.

Many a girl who starts out to make a name for herself can't make a loaf of bread.

Business Wagons
12 styles carried in stock-12
\$ 47.00 to \$140.00
SHERWOOD HALL CO., Ltd.
30-32 Ionia Ave., N. W., Grand Rapids

Reynolds Flexible Asphalt Shingles
HAVE ENDORSEMENT OF LEADING ARCHITECTS



Reynolds Slate Shingles After Five Years Wear



Wood Shingles After Five Years Wear

Fire Resisting Fully Guaranteed

Beware of Imitations. Ask for Sample and Booklet.
Write us for Agency Proposition. Distributing Agents at
Detroit Saginaw Lansing Jackson Kalamazoo Battle Creek Flint Toledo Columbus Cleveland Cincinnati Dayton And NEW YORK CITY Youngstown Buffalo Rochester Syracuse Utica Scranton Boston Worcester Milwaukee St. Paul Lincoln, Neb. Chicago

H. M. REYNOLDS ASPHALT SHINGLE CO.
Original Manufacturer, GRAND RAPIDS, MICH.

Klingman's Sample Furniture Co.

The Largest Exclusive Retailers of Furniture in America

Where quality is first consideration and where you get the best for the price usually charged for the inferiors elsewhere.
Don't hesitate to write us. You will get just as fair treatment as though you were here personally.

Corner Ionia, Fountain and Division Sts.
Opposite Morton House Grand Rapids, Michigan

H. Eikenhout & Sons
Jobbers of Roofing Material
GRAND RAPIDS, MICH.

We do not make a specialty of any brand of roofing.
WE CARRY A COMPLETE LINE.

Use Tradesman Coupons



Grand Council of Michigan U. C. T.
 Grand Counselor—John Q. Adams, Battle Creek.
 Grand Junior Counselor—E. A. Welch, Kalamazoo.
 Grand Past Counselor—Geo. B. Craw, Petoskey.
 Grand Secretary—Fred C. Richter, Traverse City.
 Grand Treasurer—Joe C. Wittliff, Detroit.
 Grand Conductor—M. S. Brown, Saginaw.
 Grand Page—W. S. Lawton, Grand Rapids.
 Grand Sentinel—F. J. Moutier, Detroit.
 Grand Chaplain—C. R. Dye, Battle Creek.
 Grand Executive Committee—John D. Martin, Grand Rapids; Angus G. McEachron, Detroit; James E. Burtless, Marquette; J. C. Saunders, Lansing.

Michigan Knights of the Grip.
 President—Frank L. Day, Jackson.
 Secretary and Treasurer—Wm. J. Devcreaux, Port Huron.
 Directors—H. P. Goppelt, Saginaw; J. Q. Adams, Battle Creek; John D. Martin, Grand Rapids.

Michigan Division, T. P. A.
 President—Fred H. Locke.
 First Vice-President—C. M. Emerson.
 Second Vice-President—H. C. Cornelius.
 Secretary and Treasurer—Clyde E. Brown.
 Board of Directors—Chas. E. York, E. C. Leavenworth, W. E. Crowell, L. P. Hadden, A. B. Allport, D. G. McLaren, J. W. Putnam.

Short Story By a Versatile Salesman.

When I was in Sandy Creek, Montana, one day last November, I was put up against a pretty tough proposition. You know my friend Thompson out there, well, he was harping on the same story about how the store down the street in the next block was taking his trade away. Only this time he showed he was commencing to worry some.

He unloaded the whole trouble and put the matter up to me—said if I wanted any more orders from him I'd have to help him find a way to keep his customers. By the way he said it, I knew he meant every word of it. I knew, too, that I couldn't afford to lose out in Sandy Creek as it was no use of my trying to sell the other store, they wouldn't even look at me, much less my samples.

You remember what I'd always told you about Thompson—just a little behind the times, afraid to spend a dollar to make two and that he ought to get a real live clerk.

Well, I stayed around awhile and shortly said good-bye and told him I would come back again on the following Saturday. It was Tuesday then and I would think it out in the meantime. By Friday I was just 65 miles from Sandy Creek, caught No. 6 east and got there about nine fifteen, going directly to my room for a good night's rest—so my brain would be in good working order for the next day.

I went over to Thompson's about 10 o'clock next morning.

"Well, Jones," he said, "I see you

want my orders pretty bad, you came back all right."

"Yes," said I, "and you can just assure yourself I'm going to set you right—if you'll let me—before I leave, now you go ahead with your work don't let me bother you, I'll just look around for awhile."

"All right," he said, and he left me.

On the counter where I stood lay the weekly paper of the previous Thursday, I picked it up and scanned its contents. Right on the second page was a half-page announcement of the Walsh Mercantile Co., Thompson's competitor, staring me in the face, they were telling of their offerings in holiday merchandise. I didn't see anything about Thompson's store—not even a line, run as a news item. So, no wonder Walsh was getting the business. I tried to recall how his store looked—I remember he always kept things up to the minute, the floor and windows were always clean and only this morning I had noticed the attractive window displays.

Thompson kept his floor and windows clean, too, to be sure, but when had I seen his stock rearranged. I couldn't remember, and his windows—my, they looked as though someone had thrown the goods into them. Weighing these things in my mind I decided it was poor management and nothing else.

I went over to Thompson and said: "Thompson, I am going to tell you some things, maybe you won't like to hear them—maybe you will, but in either case I want you to feel that I am saying them because I want to help you."

"Go ahead," he said.

"Well, in the first place, Thompson, you need a new manager, one that has lots of ambition, one that will fight all the time. How is it our friend Walsh can come into this town and in three short years make his presence felt so keenly? Simply because he's kept himself before the people ever since he's been here, it has cost him considerable no doubt, but what's the result, he's taking your customers one by one. His are just little tricks of modern merchandising, and you have got to start something to keep in the game."

"What am I going to do," Thompson said. "You know I can't afford to advertise and pay a high-priced clerk. I haven't got the money."

"Oh, yes, you have," I assured him, "and I've got a plan in mind that will help you greatly. This is it: you go through your stock with me

and pick out all the goods that are not moving, we'll make a list of them, then I'll frame up an advertisement for you which will go in the next issue of the newspaper. Then I'll write a circular letter, and we will have a sufficient amount printed to cover this section. In this letter we'll tell the people about our big sale next Saturday and that they should watch for the advertisement in the paper. The advertisement will contain those "stickers" and a few staple articles at reduced prices. This will get the people started back here again. Then to-morrow I'll come and fix up your windows—make them look attractive, this will help us materially."

"How much will it cost to print the letters and run the advertisement?" Thompson asked.

"Possibly \$30, maybe less," I answered. "At any rate it will be well worth what it does cost."

"Now, another thing, Thompson," I said, "don't forget what I said about the manager, either you handle these things yourself and hire another saleslady or get a man who has advertising and window trimming experience, who can also wait on your customers, I'll write the house if you wish and have them look for a man who has the ability to handle your store."

"I'll wait and see how your scheme works out first," he said. He evidently wanted to be shown.

"All right," I said, and we started at our expedition to uncover the dead stock. We found plenty of it, too, down underneath the counters and on the shelves.

Well, I did what I said I would, night and Sunday, to get everything worked like a Trojan that day and in its place, fixed the windows and when I finished it was near 12 o'clock Sunday night. I left explicit instructions regarding the mailing of those letters and the advertisement and I went back to the hotel feeling satisfied my plan would be a success.

I made a few towns that next week, but laid out my trip so I could get back to Sandy Creek within a few hours.

I returned on Friday night went straight to Thompson's to see if everything was in readiness. It was all fixed and seeing that I couldn't improve on anything I thought I'd get some sleep.

The next morning I was on hand at Thompson's bright and early and at 8 o'clock there were many women waiting to get in.

Our sale was a big success from every standpoint, and Thompson decided to let us look up a new man for him. We got one for him, he's making the people sit-up at Sandy Creek with his newspaper advertisements, window displays and fine store service.

There's nothing much more to tell except that to this day Thompson thanks me for showing him the way.

You know, I'll bet there's a lot more merchants just like Thompson was, who sit idly by and watch their competitors take away their trade.

My advice to those merchants is: "Wake up and start something, don't wait until you're forced to fight."

Well, good-bye, I've got to hustle, I'm going out to-night, I expect to get to Sandy Creek in two weeks, I'll write you about how Thompson's progressing. Stephen Jones.

Catch Phrases Suitable for Retail Advertising.

You hear many knocks on the retailer these days and read many more. Give us a chance to prove our case! This is all we or any other merchant have a right to ask.

Accuracy! This is the watchword in our store. We demand that every customer be told the exact and complete truth about values and quantity.

We can save you money on the goods you purchase from our new catalogue. You have one of the greatest stocks in the world to select from, also.

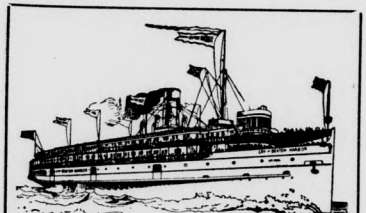
Be sure to come in and see us whenever you come to town. Buy or not, just as you like. The main thing is to come in and see the store.

We say it entirely without conceit, but we have a stock of spring goods unusual in every particular. We are proud of this stock, and hope you will do us the favor of coming in to see it.

Don't forget to let nickels, dimes and quarters work for you. They can do this in our store to perfection, as we have made special provisions to that end.

President Wilson, they say, has abolished the gum shoe policy of the White House. He insists on all visitors signing their name to a register and stating their business. Mr. Wilson would make a good merchant, as the frank, open policy is the kind that wins these days.

Permit us to reiterate our oft-repeated assurance that we back all our goods with a guarantee that we always are ready to make good on. Better than buying goods out of town, isn't it?



CHICAGO BOATS
 Graham & Morton Line
 Every Night

Chirpings From the Crickets.

Battle Creek, April 21—Battle Creek Council, No. 253 held its regular meeting Saturday evening in Arcade hall. Whether our boys did not come in for Sunday or whether the beautiful spring evening was the attraction, our Council was not crowded with the fellows.

Mr. Topping, a local photographer, delivered our enlarged photo-of the officers and Executive Committee of our Council for the year 1912. The work is excellent and the frame is a thing of beauty.

Brother Chas. Foster framed up a poem which he read upon this occasion. It runs as follows:

Our Council sure is hanging, a picture fine to-day,
Committeemen and officers of 1912, they say.
And Topping made this portrait, the very best he could.
They're all good fellows, so really now, he should.
But as I look it over and note each one apart
I ask, does each man follow the dictates of his heart?
If one can judge by looks, by actions and by mien,
There's Phelps and Steel and Johnson, who preachers should have been.

But Vint and Lynn, instead, are grocery men of fame,
And George, with twine and paper, is surely in the game.
And Riste—"Norm" we call him—is selling cakes in can,
Though here, the artist makes him a jovial alderman.
With Guild, our noble Senior, in beef and ground hog deals,
He looks an austere judge, I know not how he feels.
And Whipple, sure a writer of novels and of rhyme,
His looks could not deceive me, so better give him time.

And Dye, not dead or dying, a live good man is he
A postmaster he'd make, for our town, old B. C.,
But the artist here has made him a keeper of an Inn
Or just an old horse jockey, he looks as jolly as sin,
With Masters and with Brewer as men of platform fame
The world is surely bettered for the reason that they came.
With electricity and arts of various kind,
Ed. Schoonmaker is the best of any you could find.

Put Pfander, who could name the virtues of this boy,
With salve and soap and compliments, he's always very coy,
He writes, he sings, he warbles, he's always there on time.
I could not say much better and keep this thing in rhyme.
And Adams looks so imple, a printer he should be,
He's up to pranks and jokes, as sometimes you may see.
And Foster, Oh, my gracious, of him I cannot say,
Just what might be his hobby, could he only have his say.

There's one man that this picture surely should have had,
Our Bishop is down in Florida, which really makes us sad.
He'd make a truly Bishop, for kind of heart is he.
And we miss him from our Council, this man of high degree.
So here I toast the boys of 1912, I ween
That those whom we have chosen for this new year '13,
Will be the best ever and do the work up fine,
So all be prompt and work and be here every time.

Brother Foster was called to Niles Sunday to attend the funeral of E. C. Dana. Mr. Dana had acted as a critic and coach for Charles for a number of years and the two gentlemen were very close friends.

Brother Fred Barney, while calling upon Brother Ireland some few weeks ago, fell into a hole on Brother Ireland's premises. Fred said if it had been a coal hole he would have gotten over it O. K.

Brother J. N. Riste put on a demonstration for his house at Hastings last Saturday.

Our next regular meeting will be held in the afternoon of the third Saturday in May.

Our Council was the proud receiver of beautiful carnations last Saturday night, presented by Sentinel H. W. Ireland. Saturday night was Brother Ireland's first appearance as an officer of our Council and his gift was well received.

Brother John Q. Adams attended his own Council meeting last Saturday night. This is the first meeting in several months John has been home to sit with his own boys. He tells us Traverse City Council won his silk flag. We would have liked Mr. Flag, but couldn't cut it. This will give our Grand Secretary an item for the Tradesman and Sample Case.

I am sending in an original poem by Brother Chas. R. Foster. My first attempt was my last. Never again.

Our Secretary read an invitation from the Postum Cereal Co., inviting the boys of our Council to come to their plant in a body some Saturday morning and make a trip through their office and factories. The Secretary was instructed to accept the invitation. Guy Pfander.

Seepings From the Soo.

Sault Ste. Marie, April 21—Thomas Cannell, for a number of years a grocer of this city, but of late conducting a market garden on the Hay Lake Road, has gone to Vancouver, B. C., where he will make his future home.

The members of the Civic League

are contemplating plans for an annual clean-up day. In their efforts they expect to make the Soo a beauty spot which will make a lasting impression upon the tourists visiting the northern summer resorts this season.

The Rudyard Creamery, at Rudyard, expects to begin operations next week. It has secured the same butter maker it had year before last and expects to turn out a better product than ever before. It has contracted with Cornwell Beef Co. to handle its entire output and the grocers will be able to offer the Rudyard creamery, made in Chippewa county, to the trade again this summer.

Wm. Kirkbride, Pickford's leading butcher, surprised his friends last week by taking unto himself a wife, one of Pickford's most charming daughters. Congratulations are in order from all parts of the country wishing them a bright and prosperous future.

Mr. and Mrs. Burt P. McKinnie, the Soo's most famous singers, have returned from an extended tour of this country in connection with the International Operatic Co., to visit with Mrs. McKinnie's parents until the latter part of June.

H. Robinson, one of the Soo's old grocers, died to-day after a short illness.

There was another man killed white

working on the locks here this week, being a foreigner from Russia by the name of Leats. He was working for the John O'Boyle Construction Co., this being his first position here.

W. G. Tapert.

Celebrated a Double Anniversary.

Bay City, April 21—The silver anniversary of the United Commercial Travelers of America and the twentieth anniversary of Bay Council, No. 51, was celebrated by members of the Council, their wives and friends, at a banquet in the lodge rooms of Elk's temple Saturday evening. About 100 guests were present.

To the strains of a well rendered march on the pipe organ by Prof. Gauthier, the guests were seated at three beautiful appointed tables. In a very neat speech the chairman of the committee in charge, L. F. Van-Tuyl, introduced the toastmaster of the evening, Homer E. Buck, who, in his usual pleasing manner introduced the speakers.

Part of the initiatory of the order, entitled "The Ray of Hope Lecture" was given by W. T. Ballamy. The history of the past twenty years of the order was ably handled by E. D. Braddock. Hoyt Smart, President of the Board of Commerce responded to the toast, "How Can a Salesman Help Us." Mr. Smart's experience as a sales manager made his topic doubly interesting. D. P. Buck's complimentary remarks to the ladies were well received. J. H. Belknap's talk on "The Future" was handled in an able and pleasing manner. F. L. Van Tuyl's reply as to "Why I Am a U. C. T." was given. Secretary Runyan of the Board of Commerce, gave a very spirited talk on, "Our City Commercially." He dwelt extensively on the possibilities and the realities of Bay City as a commercial center. Mrs. W. J. Robinson gave a most pleasing reply to the toast, "The Traveling Man's Adviser." "Salesmanship" by F. J. Fenske and "A Traveling Man's Home Life" by G. D. Howe, were interesting topics. The differences were shown between an order taker and a salesman and the home conditions under which a city or road salesman lives, thus completing the programme.

Selections on the organ were rendered by Mr. Gauthier at intervals during the evening, he being forced to respond to encores.

Hoyt Smart, of the Board of Commerce, extended a very cordial invitation to all of the traveling men of the city to attend the Board of Commerce banquet, April 26.

Butter, Eggs, Poultry, Beans and Potatoes at Buffalo.

Buffalo, April 23.—Creamery butter fresh, 32@35c; dairy, 25@29c; poor to good, all kinds, 20@25c.

Cheese—Fancy, old 16c; choice, old 14@15c; poor to common, 6@10c. New full cream, 13@14c.

Eggs—Choice, fresh, 18½@19c.

Poultry (live)—Turkeys, 16@22c; cox, 13c; fowls, 18@20c; springs, 18@20c; ducks 20@21c; geese, 15@16c. Poultry dressed, turkeys, 20@25c; ducks, 18@20c; chicks 18@20c; fowls, 17@19c.

Beans—Red Kidney, \$2@2.25, white Kidney, new \$3.25@3.35; medium, new \$2.20@2.25; narrow, new, \$3.25; pea, new, \$2.20@2.25.

Potatoes—50@60c per bu.

Rea & Witzig.

Ludington Chronicle: James M. Goldstein, who came to Ludington a year ago to look after the interests of the Ira M. Smith Co., of Grand Rapids, in the Busy Big store, has fulfilled his contract with that company and withdrew from the management Saturday when Mr. Washatka, who has purchased the Ira M. Smith interest, assumed active management with Mr. Rye. Mr. Goldstein is considering several different business propositions, one of which is a promising opening in the new town, Ojibway, Canada, just being built up by the steel trust, somewhat along the lines of Gary, Indiana. Mr. Goldstein has become attached to Ludington, however, as Ludington has become attached to him, and for that reason the several openings that are offered him here appeal strongly to his preference. Although a resident of the city for so brief a time, Mr. Goldstein has taken an active interest in all movements for public welfare. Both he and Mrs. Goldstein have won for themselves the very sincere regard of many friends who feel that they cannot afford to lose them and will do all in their power to persuade them that Ludington is the best place to stay.

The return of spring occurs now, and it is one of the occurrences the merchant must not overlook. There is little use in advertising as an up-to-the-minute storekeeper unless due notice is taken of all seasons and events. There should be no better calendar of the changing periods of the year than a retail store. Suggestion is a necessary feature in selling. The customer does not appreciate all his or her needs until the store display calls attention to the seasonable goods. In the spring everything that can possibly go with that period should have a prominent position. The difference between the wide-awake and back-number merchant is shown, first, by his knowledge of what to display at each season and second, by the vigor with which he displays it.

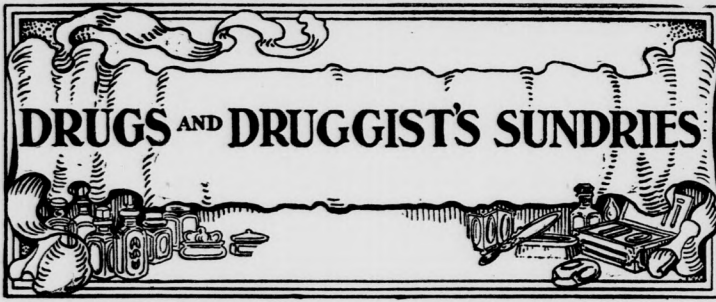
A St. John correspondent writes: C. O. DuBois has accepted a position as traveling salesman for the dry goods house of Burton Price & Co., of New York. He left upon his first trip Tuesday morning.

The Watson-Higgins Milling Co. is erecting third and fourth stories on its feed mill, making it the same height as its flouring mill.

Graafschap—The Tien & Rutgers Co. succeeds Tien & Henevelt in general trade.

Plantonic love is a good deal like a gun that you didn't know was loaded.

A fool can shatter a wise man's argument with an idiotic laugh.



Michigan Board of Pharmacy.
 President—John J. Campbell, Pigeon.
 Secretary—W. E. Collins, Owosso.
 Treasurer—Edwin T. Boden, Bay City.
 Other Members—E. E. Faulkner, Delton; Charles S. Koon, Muskegon.

Michigan State Pharmaceutical Association.

President—Henry Riechel, Grand Rapids.
 First Vice-President—F. E. Thatcher, Ravenna.
 Second Vice-President—E. E. Miller, Traverse City.
 Secretary—Von W. Furniss, Nashville.
 Treasurer—Ed. Varum, Jonesville.
 Executive Committee—D. D. Alton, Fremont; Ed. W. Austin, Midland; C. S. Koon, Muskegon; R. W. Cochrane, Kalamazoo; D. G. Look, Lowell; Grant Stevens, Detroit.

Michigan Pharmaceutical Travelers' Association.

President—F. W. Kerr, Detroit.
 Secretary-Treasurer—W. S. Lawton, Grand Rapids.

Grand Rapids Drug Club.

President—Wm. C. Kirchgessner.
 Vice-President—E. D. De La Mater.
 Secretary and Treasurer—Wm. H. Tibbs.
 Executive Committee—Wm. Quigley, Chairman; Henry Riechel, Theron Forbes.

Camera Contest Conducted By a Druggist.

A druggist doing business in a thriving eastern town of about 20,000 population carries a large line of cameras and photographic supplies of all sorts. He finds that this line fits in very nicely with the drug business, as do many other druggists, in fact, all over the country. The druggist in question does a good business in cameras and photographic supplies, and he has built up this business largely through stimulating local interest in various ways.

He induced the local young people to form a camera club, in the first place, and has donated liberally to it from time to time. The club has a social side, and this was found to be a good thing, as the town was rather dull and people hadn't been getting together as the druggist thought they should. When the club began to drag at one stage, the druggist suggested an annual exhibition, and this aroused interest again and the exhibition is still given every year.

Our friend the druggist offers cash prizes to the extent of \$50 for the best photographs in various classes. There is a first prize of \$25 for the best photograph posed with living figures; a prize of \$15 for the best photograph of a local building, and a prize of \$10 for the best photograph of any rural scene taken in the vicinity of the town. These are quite substantial prizes, and well worth going in for. The decisions are made by a committee elected by the camera club, and the whole town participates more or less in the contest, to the extent of visiting the exhibition if nothing more. The local paper prints a number of the photo-

graphs, and altogether a great deal of interest is aroused.

All this, of course, makes the camera business good, and our friend the druggist makes no secret of his intention to boom business in every possible way. A proposition of this kind will boom business; it enlivens things in the town and is a good thing all around. The donor of the prizes is reimbursed many times by the profits of increased business, and in some towns even larger prizes might be offered with good results.

When a town is dragging along in a rut, it always helps when somebody starts a scheme of this sort. A friendly rivalry wakes the people up, and when it gets into the newspapers it advertises the town favorably away from home. This is something that boards of trade in every town are working for, and the whole population benefits. Money put into circulation helps everybody. Annual exhibitions are good things. Anything that gets the people together is bound to be a benefit to the town. During the last few years "get together" dinners and other social affairs have been given in many of our large cities, and the business men of many communities are constantly working along these lines. The "get together" proposition must be a good one, or so many people would not be taking it up.

Maybe you can start something in your town.

Serving Egg Drinks At the Fountain.

The general idea about the mixing of egg drinks is one of more or less bother, and some of the best confectioners who sell soda water do not serve them. A great many people like them, and go to the store where they are served. You lose some of this trade from which you can always get 10 cents for an egg drink, and for some egg drinks 15 cents. If you have a good many customers who ride bicycles an egg drink is one much appreciated by them. It is entirely unnecessary to go through gymnastic evolutions to mix the drink the way some dispensers do. Some people like that and some don't, but the drink can be easily made.

The first requirement for an egg drink is a good, fresh egg broken in the glass before the customer. Anybody can break an egg, but to do it neatly and nicely is another thing. There is a knack about it which can be acquired with a little practice. Hold the glass in your left hand and

the egg in your right hand and bring the edge of the glass and the center of the egg shell quickly and sharply together with one blow sufficiently to cut through (not just crack it) the shell and the inner white skin. You can now bring the egg quickly over the glass, setting it on the counter, and drop out the egg. If you crack the egg on the glass when it sets on the counter some of the egg is liable to run on the outside. If the egg is gradually broken it will not separate so readily. After you catch the idea you can easily drop the egg into the glass from one hand. It is all done so quickly and so easily that any one watching you will wonder how you can do it. Now the egg should be thoroughly broken apart or beaten. This can be done by dropping in a few pieces of fine ice; then draw on the syrup and shake it up. Set the glass on the counter and place an ordinary lemonade shaker over it, pressing it down a little to one side firmly. Now lift the glass with the left hand, hold the shaker with the right, and invert them so that the shaker will now remain at the bottom. Hold the glass firmly into the shaker with your thumb pressing onto the bottom and hold the shaker with your right thumb and first two fingers grasping around it and the two other fingers pressing on the bottom. Now shake the egg up and down vigorously with a movement of the arms from the elbow, holding the shaker and glass in front of you. The egg will be thoroughly broken in five seconds. Now set the shaker on the counter and remove the glass. Draw the soda into the shaker, using both the fine and course streams. Now pour the drink back and forth two or three times, drawing it out into a stream, and finish by straining the drink into the glass, using a wire strainer. The above method can be easily and quickly learned. Egg drinks should be advertised with window stickers and signs, the same as ice-cream, soda or other drinks, and you can work up a profitable trade on them in a short time. It is a good plan to keep a supply of fresh eggs in a glass bowl on the counter, or where they can be seen by patrons. Some prefer to take their drink through straws, and these should be kept handy for use when asked for. A small shaker containing ground nutmeg should be kept to sprinkle the tops of the drinks. Many people do not try egg drinks because they imagine they will taste like a raw egg. On the contrary, the taste is not noticeable, and with some strong flavors not at all.

One principal part of making a good egg drink is to have a fine prominent flavor and not too sweet. The drink should be thoroughly cold.—*Confectioners' Journal.*

Don't spend too much time in wondering why other men have succeeded. Save some in which to figure out the reason for your own failures.

A Neglected Favorite.

Lemonade is a good old favorite which seems to be somewhat neglected by the druggists. The sidewalk peddlers do a good business in this beverage alone, and this is with poor facilities and surroundings that are not always attractive. Of course a soda expert can make a lemonade for you, shake it up in a shaker, and dispense it topped off with fruit and furbelows. It looks pretty, but it isn't the real thing in lemonade. Lemonade is like soup—it should be blended. You can't slice a carrot into a plate of hot water and properly call the compound soup. The same principle applies to lemonade, which should not be mixed up by the glass.

Now, here is a drink that is a prime favorite with the men. It is a good seller and has this great advantage, in that it can be made in quantities to suit, and very quickly. Suppose your fountain is not open. The morning dawns raw and cold, but about noon the sun comes out and the afternoon is almost unbearably warm. This sort of thing happens very frequently in April. You can have a bowl of splendid lemonade on the counter inside of twenty minutes, ready to ladle into glasses and dispense as rapidly as they call for it. Do not forget your sign outside. Put a placard, with price of the drink displayed. Lemonade is a great seller and ought to have more attention. Make it with granulated sugar and have a chunk of pure ice floating in the beverage. As you serve, top off with a cherry, if you wish, and you have a drink that will please the most fastidious.

Drug Market.

Citric Acid—The market still continues firm and higher prices for both the Acid and Citrates are looked for, although the new tariff reduces the duty 2c.

Balsam Copaiba—Owing to the scarcity of arrivals the general variety has been marked up 5c per pound.

Tonka Beans—Anticipating lower prices when the new crop is available, the present market has been marked down \$1.50 pound.

Cod Liver Oil—Reports from the fishing grounds state that last week's result was about double the preceding week, but is still below normal. Prices remain steady; although sellers are anxious to get rid of old oil before new crop arrives.

Opium—The new tariff will double the duty on this article and while the primary market is weaker, importers will not reduce their price.

For Sale

One of the best located drug stores in Grand Rapids, doing excellent business. Complete and up-to-date stock and fixtures. Cutting of prices not necessary. Good reason for selling.

Address No. 959, care Michigan Tradesman.

WHOLESALE DRUG PRICE CURRENT

Table listing various drugs and their prices, categorized by Acids, Ammonia, Balsams, Berries, Barks, Extracts, Flowers, Gums, Leaves, Oils, and Tinctures.

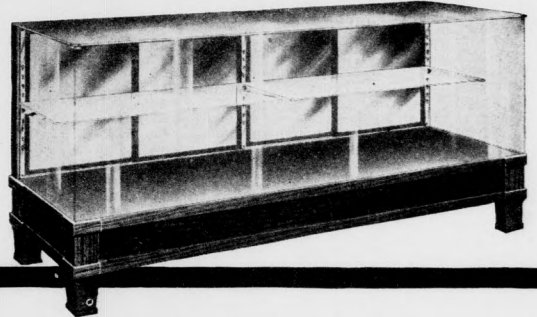


Our Home—Corner Oakes and Commerce

We are distributors of the Walrus soda fountain made at Decatur, Ill. We have five complete fountains on exhibition in our store, and we invite the inspection and consideration of all prospective buyers.

Grand Rapids. HAZELTINE & PERKINS DRUG CO.

FOOTE & JENKS' COLEMAN'S (BRAND) Terpeneless Lemon and High Class Vanilla. Insist on getting Coleman's Extracts from your jobbing grocer, or mail order direct to FOOTE & JENKS, Jackson, Mich.



'AMERICAN BEAUTY' Display Case No. 412—one of more than one hundred models of Show Case, Shelving and Display Fixtures designed by the Grand Rapids Show Case Company for displaying all kinds of goods, and adopted by the most progressive stores of America.

GRAND RAPIDS SHOW CASE CO., Grand Rapids, Michigan. The Largest Show Case and Store Equipment Plant in the World. Show Rooms and Factories: New York, Grand Rapids, Chicago, Boston, Portland

Four Kinds of Coupon Books

are manufactured by us and all sold on the same basis, irrespective of size, shape or denomination. Free samples on application.

TRADESMAN COMPANY, Grand Rapids, Mich.

GROCERY PRICE CURRENT

These quotations are carefully corrected weekly, within six hours of mailing, and are intended to be correct at time of going to press. Prices, however, are liable to change at any time, and country merchants will have their orders filled at market prices at date of purchase.

ADVANCED

- Beef
Hams-Boiled
Lined Oil
Oats

DECLINED

- Pork-Barreled, Bean
Turpentine
Wool-Unwashed

Table with 3 columns: Category (CHEESE, Mocha, CRACKED WHEAT), Item, and Price. Includes items like Acme, Bloomingdale, Carson City, and National Biscuit Company.

Index to Markets

By Columns

Vertical index table listing various grocery items and their corresponding column numbers (A through Y).

1 2

Main price table with columns for categories (AMMONIA, AXLE GREASE, BAKED BEANS, etc.) and prices per unit.

Main price table with columns for categories (CHEWING GUM, CHICORY, CHOCOLATE, CLOTHING LINE, COCOA, COFFEES, etc.) and prices per unit.

6

Table of goods including Vanilla Wafers, Water Thin Biscuit, Zu Zu Ginger Snaps, Zwieback, Other Package Goods, In Special Tin Packages, CREAM TARTAR, DRIED FRUITS, FARINACEOUS GOODS, and FISHING TACKLE.

7

Table of goods including FLAVORING EXTRACTS, FLOUR AND FEED, and GRAIN BAGS.

8

Table of goods including HIDES AND PELTS, HORSE RADISH, JELLY GLASSES, MAPLEINE, MINCE MEAT, MOLASSES, MUSTARD, OLIVES, PICKLES, POTASH, and PROVISIONS.

9

Table of goods including Smoked Meats, Sausages, Beef, Pig's Feet, Tripe, Casings, Uncolored Butterine, Canned Meats, RICE, ROLLED OATS, SALAD DRESSING, SALERATUS, SAL SODA, SALT, and SALT FISH.

10

Table of goods including Mackerel, Whitefish, SEEDS, SHOE BLACKING, SODA, SPICES, Pure Ground in Bulk, STARCH, SyRUPS, TABLE SAUCES, and TEA.

11

Table of goods including Young Hyson, Oolong, English Breakfast, India, TOBACCO, and various other products.

SPECIAL PRICE CURRENT

12

Table with 2 columns: Item name and price. Includes items like Scrapple, Sure Shot, Yankee Girl Scrap, Pan Handle Scrap, Peachy Scrap, Union Workman, Smoking, All Leaf, BB, Bagdad, Badger, Banner, Belwood, Big Chief, Bull Durham, Buck Horn, Cigar, Corn Cake, Cream, Cuban Star, Dixie Kid, Duke's Mix, Duke's Cameo, Fashion, Five Bros, Five cent cut Plug, Four Roses, Full Dress, Glad Hand, Gold Star, Gull & Ax Navy, Growler, King Bird, Little Giant, Lucky Strike, Le Redo, Myrtle Navy, Maryland Club, Mayflower, Nigger Hair, Nigger Head, Noon Hour, Old Colony, Old Mill, Old English Curve, Old Crop, Old Crop, P. S., Pat Hand, Patterson Seal, Peerless, Plow Boy, Plow Boy, Plow Boy, Pedro, Pride of Virginia, Pilot.

13

Table with 2 columns: Item name and price. Includes items like Pilot, Prince Albert, Queen Quality, Rob Roy, S. & M., Soldier Boy, Sweet Caporal, Sweet Lotus, Sweet Tip Top, Sweet Tips, Sun Cured, Summer Time, Standard, Seal N. C., Three Feathers, Three Feathers and Pipe combination, Tom & Jerry, Trout Line, Turkish, Tuxedo, Twin Oaks, Union Leader, Union Workman, Uncle Sam, U. S. Marine, Van Bibber, Velvet, War Path, Wave Line, Way up, Wild Fruit, Yum Yum, TWINE, Cotton, Jute, Hemp, Flax, Wool, VINEGAR, White Wine, Highland apple cider, State Seal sugar, Oakland white pickling, Packages free, WICKING, No. 0, No. 1, No. 2, No. 3, WOODENWARE, Baskets, Nigger Hair, Nigger Head, Noon Hour, Old Colony, Old Mill, Old English Curve, Old Crop, P. S., Pat Hand, Patterson Seal, Peerless, Plow Boy, Plow Boy, Plow Boy, Pedro, Pride of Virginia, Pilot, Butter Plates, Wire End, Peerless, Plow Boy, Plow Boy, Pedro, Pride of Virginia, Pilot, Clothes Pins, Round Head.

14

Table with 2 columns: Item name and price. Includes items like 4 1/2 inch, Cartons, Egg Crates and Fillers, Humpty Dumpty, No. 1 complete, No. 2 complete, Case No. 2, fillers, Faucets, Cork lined, Mop Sticks, Trojan spring, Eclipse patent spring, No. 1 common, No. 2 pat. brush holder, Ideal No. 7, 12lb. cotton mop heads, Pails, 2-hoop Standard, 2-hoop Standard, 3-wire Cable, Cedar all red brass, 3-wire Cable, Paper Eureka, Fibre, 10 qt. Galvanized, 12 qt. Galvanized, 14 qt. Galvanized, Toothpicks, Birch, 100 packages, Traps, Mouse, wood, 2 holes, Mouse, wood, 4 holes, Mouse, wood, 6 holes, Mouse, tin, 5 holes, Rat, wood, Rat, spring, Teas, 20-in. Standard, 18-in. Standard, 16-in. Standard, 20-in. Cable, 18-in. Cable, 16-in. Cable, No. 1 Fibre, No. 2 Fibre, No. 3 Fibre, Large Galvanized, Medium Galvanized, Small Galvanized, Washboards, Bronze Globe, Dewey, Double Acme, Single Acme, Double Peerless, Single Peerless, Northern Queen, Double Duplex, Good Luck, Universal, Window Cleaners, 12 in., 14 in., 16 in., Wood Bowls, 13 in. Butter, 15 in. Butter, 17 in. Butter, 19 in. Butter, Assorted, 15-17-19, WRAPPING PAPER, Common Straw, Fibre Manila, white, Fibre Manila, colored, No. 1 Manila, Cream Manila, Butchers' Manila, Wax Butter, full count, Wax Butter, rolls, YEAST CAKE, Magic, Sunlight, Yeast Foam, Yeast Foam, Yeast Foam, AXLE GREASE, MICA AXLE GREASE, BAKING POWDER, Royal, 10c size, 1/4 lb. cans, 6 oz. cans, 1/2 lb. cans, 3/4 lb. cans, 1 lb. cans, 3 lb. cans, 5 lb. cans, Churns, Barrel, 5 gal., Barrel, 10 gal., Clothes Pins, Round Head.

15

CIGARS Johnson Cigar Co.'s Brand



S. C. W., El Portana, Evening Press, Exemplar

Worden Grocer Co. Brand Ben Hur

Perfection, Perfection Extras, Londres, Londres Grand, Standard, Puritanos, Panatellas, Finas, Panatellas, Bock, Jockey Club

Old Master Coffee



Old Master 6, San Marto, Pilot

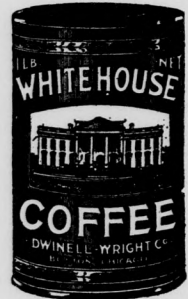
TEA

Royal Garden, and 1 lb.

THE BOUR CO., TOLEDO, O.

COFFEE

Roasted Dwinell-Wright Co.'s B'ds



White House, 1 lb., White House, 2lb, Excelsior, Blend, 1lb, Excelsior, Blend, 2lb, Tip Top, Blend, 1lb, Royal Blend, Superior Blend

16

Boston Combination, Distributed by Judson Grocer Co., Lee & Cady, Sigmans Bros. & Co., Suginaw, Brown Davis & Warner, Jackson, Godsmark, Durand & Co., Battle Creek, Fielbach Co., Toledo.

COCOANUT

Baker's Brazil Shredded

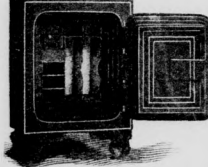


10 5c pkgs., per case 2 60, 26 10c pkg., per case 2 60, 16 10c and 33 5c pkgs., per case 2 60



Apex Hams, Opex Bacon, Apex Lard, Excelsior Hams, Excelsior Bacon, Silver Star Lard, Silver Star Lard, Family Pork, Fat Back Pork, Prices quoted upon application, Hammond, Standish & Co., Detroit, Mich.

SAFES



Full line of fire and burglar proof safes kept in

17

stock by the Tradesman Company. Thirty-five sizes and styles on hand at all times—twice as many safes as are carried by any other house in the State. If you are unable to visit Grand Rapids and inspect the line personally, write for quotations.



The only 5c Cleanser

Guaranteed to equal the best 10c kinds 80 - CANS - \$2.80

SOAP

Lautz Bros' & Co.

Acme, 30 bars, 75 lbs., Acme, 25 bars, 75 lbs., Acme, 20 bars, 70 lbs., Acme, 100 cakes, Big Master, 100 blocks, German Mottled, German Mottled, 5 bx, German Mottled, 10 bx, German Mottled 25 bx, Marseilles, 100 cakes, Marseilles, 100 cks, Marseilles, 100 ck toll, Marseilles 1/2 box toll

Proctor & Gamble Co.

Lenox, Ivory, 6 oz., Ivory, 10 oz., Star

Tradesman Co.'s Brand

Black Hawk, one box, Black Hawk, five bxs, Black Hawk, ten bxs

A. B. Wrisley

Good Cheer, Old Country

Soap Powders

Snow Boy, 24s family size, Snow Boy, 60 5s, Snow Boy, 100 5c, Gold Dust, 24 large, Gold Dust, 100 5c, Kirkoline, 24 4lb., Pearlina, Saubitt's 1776, Roseline, Armour's, Wisdom

Soap Compounds

Johnson's Fine, Johnson's XXX, Rub-No-More, Nine O'clock

Scouring

Enoch Morgan's Sons

Sapolio, gross lots, Sapolio, half gro. lots, Sapolio, single boxes, Sapolio, hand, Scourine Manufacturing Co, Scourine, 50 cakes, Scourine, 100 cakes

We Manufacture Public Seating Exclusively Churches Schools Lodge Halls American Seating Company 215 Wabash Ave. CHICAGO ILL. GRAND RAPIDS NEW YORK BOSTON PHILADELPHIA

BUSINESS-WANTS DEPARTMENT

Advertisements inserted under this head for two cents a word the first insertion and one cent a word for each subsequent continuous insertion. No charge less than 25 cents. Cash must accompany all orders.

BUSINESS CHANCES.

A stock of \$8,000, consists of dry goods, clothing, gent's furnishings and groceries; does a \$28,000 business; building, 26x88; best location in the city; building can be rented from one to five years; two factories in city, cash and door and four wheel-drive automobile factory. Address Schmiedeke Bros., Clintonville, Wis. 35

For Sale—The best equipped auto tire vulcanizing plant in Kansas; only one in best auto town in state; price \$400. Auto Tire Repair Co., Larned, Kan. 34

Buy a book and help. National relief fund, benefit for sufferers of our national calamity of flood, fire and tornado, 350 pages, 50 illustrations, cloth binding, \$1. E. S. Thacker, Groton, Tompkins Co., N. Y. 33

For Sale—Drug stock in a live Western Michigan town. Good reasons for selling. Price and terms to suit you if taken at once. Address No. 31, care Michigan Tradesman. 31

For Sale—Clean stock of general merchandise, located in town 1,400 population, doing \$25,000 annual business. Good reasons for selling. Address Box 205, Yale, Mich. 30

For Sale—General store located 25 miles west of Detroit on M. C. and D. U. R. in a dairy farming locality but a few rods from way station. Stock will invoice \$2,000. Fixtures and buildings, \$1,000. Very little competition. Sales of 1912, \$10,000. Good reasons for selling. Address P. T. Burgess, Denton, Mich. 29

For Sale—Cheap, practically new panel top delivery wagon, bevel plate glass in sides and end. Very swell. Want electric coffee mill. Address Lasher's Grocery, Plainwell, Mich. 28

For Rent—Store building in Vicksburg, Mich., six living rooms above, good location. W. J. Smith, Hotel McElvain, Vicksburg, Mich. 27

For Sale—General stock merchandise in best Central Michigan town of 2,000 in best farming district. Stock \$15,000, cleanest and safest proposition for capable man. Business always thrifty and competition normal. Reasons for selling. Address No. 26, care Tradesman. 26

For Sale—At Irving, cheese factory outfit complete, or boiler separate; make offer. Address Mrs. Mary Hills, 46 Post Ave., Battle Creek, Mich. 25

For Sale—One carpet rack, one curtain rack, one shoe rack. Cheap if taken at once. J. E. Lugbill, Bluffton, Ohio. 24

For Sale—Shoe and harness repair shop in town of one thousand inhabitants. Good reasons for selling. Willing to teach buyer the trade. Price one hundred fifty dollars. Frank Wilson, Thompsonville, Mich. 23

For Sale—Cigar store, billiard and lodge room fixtures, consisting of all-glass showcases wall cases, pool and billiard tables, humidors, etc. All in good condition. Will be sold at great sacrifice. Don't miss the opportunity. G. J. Johnson Cigar Co., 133 Monroe Ave., Grand Rapids, Mich. 22

Are you looking for a buyer for your business or real estate? I bring buyers and sellers together. Write me to-day if you want to buy, sell or trade any kind of business or property. I can save you time and money. Established 1881. Frank P. Cleveland, 1261 Adams Express Building, Chicago, Ill. 369

Oceana County—Fruit and farm land for sale; 60 acres; 2 1/2 miles out; corners in beautiful lake; block of valuable timber; also 1/2 acre fruit farm and store building paying cash rent in village. J. W. Burton, Walkerville, Mich. 983

Merchants! Do you want to sell out? Have an auction. Guarantee you no loss. Address L. H. Gallagher, Auctioneer, 384 Indiana Ave., Toledo, Ohio. 17

For Sale—Owing to necessity of immediate change, I will sell my stock merchandise and groceries and rent my store in fine brick block. Address Box 20, Nottingham, Cleveland, Ohio. 16

For Sale—Soda fountain. Fine onyx fountain manufactured by Tufts, Boston, fourteen syrup cans, five draught arms, three soda tanks, all exposed parts nicked, carved columns with plate glass mirror and onyx decorations in the crown of the upright. Original cost \$1,200. Is an old model but serviceable. Will sell for \$150. Address M. J. Erwin, Harbor Springs, Mich. 991

For Sale—Nearly new bazaar store, consisting of bazaar, groceries, dry goods and shoes, all good, clean staple stock; good location; best store in town of 1,000 population. Stock and fixtures about \$5,500. Room 30x80, rent \$20. If sold before May 1 will take 75c on invoice price. Adamson & McBain, Saranac, Mich. 19

For Sale—First-class grocery stock and fixtures, established 35 years. Want to retire. Good chance for one or two good young men. Doing nice business and good location. Cheap rent. Address J. Furtch, S. S. Grocer, Traverse City, Mich. 953

We offer for sale, farms and business property in nearly all counties of Michigan and also in other states of the Union. We buy, sell and exchange farms for business property and invite your correspondence. J. E. Thom & Co., 7th Floor Kirby Bldg., Saginaw, Mich. 659

I pay cash for stocks or part stocks of merchandise. Must be cheap. H. Kauffer, Milwaukee, Wis. 92

Good opening for drug and stationery store in town 3,500. Good room in brick block. Reasonable rent. For particulars write D. J. Sloan & Co., North Baltimore, Ohio. 895

For Sale—Drug stock and store building at Thompsonville, Mich. Good clean stock, doing nice business. Or will trade stock and building for small stock in city. Address C. N. Menold, Thompsonville, Mich. 986

For Sale—Our pump and windmill business with tinshop, including tinner's tools, also plumbing tools to do city plumbing. Invoice about \$1,000. This is a rare opportunity; good reason for selling. Apply to Hanover Hardware Co., Hanover, Kansas. 979

For Sale—One of the best variety stocks in Central Michigan. Invoices \$3,800. If taken at once will sacrifice for \$2,500. Address No. 956, care Tradesman. 956

Chance of a lifetime. \$200 will start you in a clean, honest business all your own in your own town. No experience needed. Business good for a life income. Don't miss this chance. Write quick. Modern Mfg. Co., 218 Washington Ave., North, Minneapolis, Minn. 961

Merchants Please Take Notice! We have clients of grocery stocks, general stocks, dry goods stocks, hardware stocks, drug stocks. We have on our list also a few good farms to exchange for such stocks. Also city property. If you wish to sell or exchange your business write us. G. R. Business Exchange, 540 Houseman Bldg., Grand Rapids, Mich. 859

An exceptional opportunity to purchase an up-to-date hardware and furniture business, a moneymaker, centrally located in one of the best little cities in Eastern Montana. Will require \$15,000 cash to handle. Best of reasons for selling. Will bear closest investigation. Address C. S. Hefferlin, Livingston, Mont. 10

Farm paper for sale; good investment. Particulars on request. G. F. Cook, Dubuque, Iowa. 3

Merchants—Do you want \$5,000 to \$25,000 cash in 10 days? You can get it through a 10 day special sale conducted by Anning, the sale specialist. Eleven years of continual success. Every sale has my personal supervision from start to finish. No salesmen in my employ. Contract with me and you deal with the man direct. Just closed my seventh sale for the same firm, on an \$80,000 stock in Northern Wisconsin. What better recommendation do you want? Hundreds of other references. Address W. A. Anning, Aurora, Ill. 2

For Sale—80 acres fertile land in Darke county, Ohio. Good dwelling, barn, 95x45, two outhouses, good water, plenty of fruit trees, close to school and churches. Address F. W. Luebking, North Star, Ohio. 5

Mr. Merchant! Why not add a mail order department? Take advantage of parcel post. Two large mail order firms did a \$100,000,000 business last year. Some of that business belonged to you. We have a proposition that should appeal to every merchant. It will appeal to you. Copyrighted prospectus free. Mississippi Valley Sales Co., Inc., Pittsburg, Kan. 1

For Sale—Extra clean stock variety goods and wall paper, in county seat town 5,000. Invoice about \$2,700, with fixtures, clearing above expenses, \$1,800 yearly. Leading wall paper and variety business in town. Would sell building or rent reasonable. Reason, poor health. O. A. Finney, Hobart, Okla. 999

For Sale—Bakery and restaurant. Ice cream parlor in connection. Small stock groceries. Desire to sell building. Owner in poor health. Address C. Losure, Millington, Mich. 994

Retail lumber yard for sale. Owing to a serious accident, which leaves me unfitted for active business, I must sell my long established yard and small but well equipped planing mill. Located in a hustling town of 4,000 in the Shenandoah Valley of Virginia, at the junction of two trunk lines of railroad. Am doing a good business. Stock new and well selected. Address F. Preston Jones, Basic City, Va. 997

For Sale At A Bargain—One 8x6x10 second hand B. A. Stevens refrigerator. Further particulars write or phone A. R. Hensler, Battle Creek, Mich. 982

For Sale—Good clean stock general merchandise, located in best town 800 population in Central Michigan. Invoices about \$4,000. Fine business, excellent farming country. Will sell at inventory. Deal with owner, no agents. Address No. 907, care Tradesman. 907

150 acres New Mexico patented land surrounding railway station, main line railroad, borderland auto route, store, school on ground. Pure water, climate natural, sanatorium. Beautiful, rich agricultural country, settling rapidly. Fine for townsites. Sixty dollars per acre. Will bear fullest investigation. Address Owner, care Tradesman. 940

For Sale—Variety store in Southern Michigan. Inventory about \$1,400. Good town, ideal location, brick, low rent and insurance. Fine stock. Good business. Clearing \$80 per month over all expenses, living included. For immediate sale will sacrifice. Address No. 977, care Tradesman. 977

C. W. Johnson, Fairfield, Iowa, merchandise auctioneer, can sell your stock quickly and economically. Write early for date and terms. 980

For Sale—Short leaf pine stumpage, small tracts. One and one-half million feet, with or without portable mill, two and one-half miles from railroad, part cash, balance as timber is cut. Five million feet, railroad running through, reasonable terms. Eight million feet, railroad running through tract, 1/2 cash, balance as timber is cut. Taylor & Co., Pine Bluff, Ark. 976

For Sale—Stock of groceries, invoicing \$1,700 and doing a \$18,000 business. Cash trade. Low rent. V. C. Wolcott, Union City, Mich. 974

Wanted—To buy, good live grocery. W. H. Mitchell, 7223 Vincennes Ave., Chicago, Ill. 972

Opportunity—We are looking for a good, live salesman to take an interest in our business and have a fine opportunity for the right man. If you can deliver the orders upon good manufactured articles that are in good demand, we would be pleased to get into correspondence with you. Address Push, care Tradesman. 966

Rid your place of cock roaches, 25c per package. Costello & Son, Tustin, Mich. 973

Shoe man's stock book. This is a 200 page book, size 5 1/2x12 inches, cloth bound, pages numbered and indexed. Will aid you in sizing and buying shoes, clothing, overalls, shirts, collars or any sizing in a general store. Just the system to guard against overstocking in any line. The best kind of a stock book for shoe, clothing or general store. Sent charges prepaid for only \$2.50. J. F. Dahlinger, Elmo, Kansas. 970

\$30,000 monthly dividends now being paid to investors in Oklahoma oil companies; \$2.20 returned for every dollar invested last year. Oil production surpasses in value that of any other state. Only state whose production is increasing; \$100 invested now may make you independent; information free. Oklahoma Oil Development Association, 419 First National Bank, Tulsa, Okla. 975

Look Here Merchants! You can collect all your old given up accounts yourself by our new plan. Enclose stamp for sample and full particulars. Pekin Book Co., Detroit, Mich. 7

For Sale—First-class stock of shoes and groceries, doing a \$28,000 business in the best manufacturing town in Northern Michigan. Mills run steady year around. We will sell stock and building or sell stock and rent building. Address No. 6, care Tradesman. 6

Drug store for sale. Good Southern Michigan town of 6,000. Excellent opportunity. Good trade and full prices. Address No. 996, care Michigan Tradesman. 996

Furniture Business For Sale—Will invoice at about \$12,000. Located in Turlock, in the famous Turlock irrigation district. Over 175,000 acres in the district. Population 3,000. Growing every day. Good reasons for selling. Sales last year, \$30,000. Address Box 217, Turlock, Cal. 20

For Sale—General stock in town of one thousand. Annual business, twenty-two thousand. H. T. Stanton, 18 Market St., Grand Rapids, Mich. 988

For Sale—Our stock, consisting of groceries, dry goods, shoes, men's furnishings, hardware and farm implements; also buildings and grain elevator in connection. Good lively town and farming section. Stock about \$10,000. Good reason for selling. V. Thomsen & Co., Trufant, Mich. 828

Safes Opened—W. L. Slocum, safe expert and locksmith, 97 Monroe Ave., Grand Rapids, Mich. 104

Will pay cash for stock of shoes and rubbers. Address M. J. O., care Tradesman. 221

For Rent—Store suitable for dry goods or general stock. No better store or location in the city. Good opening for dry goods store here now. H. M. Williams, Mason, Mich. 754

If you wish to buy, sell or exchange any legitimate business of any kind, anywhere, consult our Business Chance Department. Its operation is national in scope and offers unexcelled services to the seller, as well as the buyer. Advantageous exchanges for other properties are often arranged. In writing, state fully your wants. The Varland System, Capital Bank, St. Paul, Minn. 814

For Sale—Nice clean stock general merchandise and fixtures, will invoice about \$10,000, located on best corner, brick store, in good hustling town Southern Michigan. Long lease if desired. If you wish a good paying business it would pay you to look this up. Address No. 882, care Tradesman. 882

One National cash register, cost \$250, will sell for \$150. Been used about three months. Also complete harness repair outfit, for sale at a bargain. Address J. B. Clark & Son, Levering, Michigan. 963

Wanted—For cash, stock of general merchandise, clothing or shoes. Address Box 112, Bardolph, Ill. 750

Canning factory and coal business for sale or trade. Splendid reasons for desiring change. Address No. 919, care Michigan Tradesman. 919

For Sale—Three 8-foot sections of patent medicine shelving, two 8-foot sections of tincture shelving, one circle corner cigar show case, 5x3 ft., and one prescription case, with desk, drawers, two table drawers and French plate glass mirror, 30x52; golden oak finish, in use about one year and in as good condition as when new. Made by the Grand Rapids Show Case Co. Will sell for \$200, which is about 50 per cent of their original cost. Address M. J. Erwin, Harbor Springs, Mich. 992

For Sale—Meat market, established 18 years in same building, doing \$300 per week. Handle all kinds produce, baked goods, canned goods, seeds, etc. I wish to dispose of this immediately on account of other business. I will also sell my 6 room modern cement bungalow except furnace. Situated in good dairy country on steam railroad and interurban. Address F. A. Burlington, Wayland, Mich. 15

Wanted—Good second-hand meat market outfit, cooler of a good make, size about 10x10. Address No. 11, care Tradesman. 11

For sale—My property, consisting of storeroom, 60x40 feet, dwelling, barn, all are new buildings. Also stock of hardware and tinshop, located in good farming country. Address F. W. Luebking, North Star, Ohio. 4

HELP WANTED.

Wanted—Registered pharmacist or druggist. State particulars and salary expected. Address No. 38, care Tradesman. 38

Wanted—Experienced dry goods and notion road salesman for Western Michigan. Address No. 32, care Tradesman. 32

Wanted—Two experienced salesmen for white goods, wash goods and domestic section. The Wallace Co., Schenectady, N. Y. 23

Wanted—Subscription solicitors who have had actual experience in securing subscribers for trade journals. State experience, length of time employed and names of former employers. Address No. 897, care Michigan Tradesman. 897

Wanted—Clerk for general store. Must be sober and industrious and have some previous experience. References required. Address Store, care Tradesman. 242

SITUATIONS WANTED.

Experienced young man wants position in general store, small country town, with intention of buying. Address 9, care Tradesman.

SARNIA, CANADA

If you are contemplating manufacturing or locating in Canada write H. F. Holland, Secretary Publicity Committee, Board of Trade, Sarnia, Ont.

STATE VS. FEDERAL LAWS.

Sweeping Decision on Food Control Issues.

A decision by the United States Supreme Court declaring invalid the Wisconsin law regarding the labelling of food products, just announced from Washington, is probably one of the most important decisions on pure food law questions yet made and affects several very vital issues of interest to the grocery trade. Already pure food law experts have fallen to discussing it in its various phases, not all agree as to just what its import is, but all agreeing that it sets up very definite prohibition of any State legislative right to enact laws which conflict with either the Federal Pure Food law or the executive regulations made under it by the three secretaries.

The case arose out of the prosecution by the State authorities of Wisconsin of two retail grocers of Oregon, Wis., McDermott and Grady, for the sale of "Karo Corn Syrup," branded "10 per cent. cane syrup, 90 per cent. corn syrup," and "Karo Corn Syrup with Cane Flavor, Corn Syrup 85 per cent." At the behest of Wisconsin's food commissioner, well known in food circles as a radical of the radicals on food questions, the Legislature has passed a drastic law, which made illegal any glucose compound labelled without using the exact word "glucose," however honest it might be otherwise. This is contrary to the Federal "F. I. D.," which allows such products to be labelled "corn syrup with cane flavor."

The facts as recited in the formal copy of the court's decree are in part as follows:

The plaintiffs in error were retail merchants in Oregon, Dane county, Wisconsin; that before the filing of the complaints against them each had bought for himself for resale as such merchant from wholesale grocers in Chicago and had received by rail from that city twelve half-gallon tin cans or pails of the articles designated in the complaints, each shipment being made in wooden boxes containing the cans, and that when the goods were received at their stores the respective plaintiffs in error took the cans from the boxes, placed them on the shelves for sale at retail, and destroyed the boxes in which the goods were shipped to them, as was customary in such cases. From their nature, the articles thus canned and offered to be sold, instead of being labeled as they were, if labeled in accordance with the State law, should have been branded with the words "glucose flavored with refiner's syrup," and, as the statute provides that the mixtures or syrups offered for sale shall have upon them no designation or brand which represents or contains the name of a saccharine substance other than that required by the State law, the labels upon the cans must be removed if the State authority is reorganized.

Plaintiffs contend that the cans were labeled in accordance with the Food and Drugs Act passed by Congress, and that that fact is evidenced by the decision of the Secretaries of the Treasury, Agriculture and Commerce and Labor made under the claimed authority of that act.

This brought the State and Federal laws into direct conflict, and in the determination of that issue the court opened some very wide opportunity for constitutional controversy; perhaps in matters far greater than food questions.

Primarily, the law declares that the word "package" in the Pure Food law of June 30, 1906, meant the package which reaches the consumer, so far as branding considerations go, and not merely the outside shipping wrapper, which some might regard

as the real "package" of strictly interstate commerce. In the language of the decision:

"That the word 'package' or its equivalent expression, as used by Congress in sections 7 and 8 in defining what shall constitute adulteration and what shall constitute misbranding within the meaning of the act, clearly refers to the immediate container or the article which is intended for consumption by the public, there can be no question."

The object of the statute is to prevent the misuse of the facilities of interstate commerce in conveying to and placing before the consumer misbranded and adulterated articles of medicine or food, and in order that its protection may be afforded to those who are intended to receive its benefits the brands regulated must be upon the packages intended to reach the purchaser. This is the only practical or sensible construction of the act.

State Must Mind Federal Laws.

The decision substantially finds that in going so far as to "forbid" goods labeled in accordance with the Federal law but not in accordance with the State law, from the State, the Wisconsin law is invalid. But it distinctly reaffirms the decision in the well-known case of *Savage vs. Jones*, in which it was held that the State had a right "to make regulations concerning the same subject-matter, reasonable in their terms and not in conflict with the act of Congress, was recognized and stated, and certain regulations of the State of Indiana were held not to be inconsistent with the Food and Drugs act of Congress."

Discussing this phase of the question, the court makes an interesting study of relative Federal and State jurisdiction. It says in part:

While this is true, it is equally well settled that the State may not, under the guise of exercising its police power or otherwise, impose burdens upon or discriminate against interstate commerce, nor may it enact legislation in conflict with the statutes of Congress passed for the regulation of the subject, and if it does, to the extent that the State law interferes with or frustrates the operation of the acts of Congress, its provisions must yield to the superior Federal power given to Congress by the Constitution.

When delivered for shipment and when received through the channels of interstate commerce the cans in question bore brands or labels which were supposed to comply with the requirements of the act of Congress. So far as this record discloses, it was undertaken in good faith to label the articles in compliance with the act of Congress, and, if they were not so labeled, provision is made for the enforcement of the act. Whether the labels complied with the Federal law was not for the State to determine.

The label upon the unsold articles is in the one case the evidence of the shipper that he has complied with the act of Congress, while in the other, by its misleading and false character, it furnishes the proof upon which the Federal authorities depend to reach and punish the shipper and to condemn the goods. In other words, the label is the means of vindication or the basis of punishment in determining the character of the interstate shipment dealt with by Congress. While in this situation, the goods being unsold, as a condition of their legitimate sale within the State, and also of their being in the possession of the importer for the purpose of sale and of being exposed and offered for sale by him, the Wisconsin statute provides that they shall bear the label required by the State law and none other (which represents a saccharine substance, as do the labels in these cases).

In other words, it is essential to a legal exercise of possession of and traffic in such goods under the State law that labels, which presumably meet with the requirements of the Federal law and for the determination of the correctness of which Congress has provided efficient means, shall be removed from the packages before the first sale by the import-

ers. In this connection it might be noted that as a practical matter, at least, the first time the opportunity of inspection by the Federal authorities arises in cases like the present is when the goods, after having been manufactured, put up in package form and boxed in one State and having been transported in interstate commerce, arrive at their destination, are delivered to the consignee, unboxed, and placed by him upon the shelves of his store for sale.

Conceding to the State the authority to make regulations consistent with the Federal law for the further protection of its citizens against impure and misbranded food and drugs, we think to permit such regulation as is embodied in this statute is to permit a State to discredit and burden legitimate Federal regulations of interstate commerce, to destroy rights arising out of the Federal statute which have accrued both to the Government and the shipper, and to impair the effect of a Federal law which has been enacted under the Constitutional power of Congress over the subject.

To require the removal or destruction before the goods are sold of the evidence which Congress has provided may be examined to determine the compliance or non-compliance with the regulations of the Federal law, is beyond the power of the State. The Wisconsin act which permits the sale of articles subject to the regulations of interstate commerce only upon condition that they contain the exclusive labels required by the statute is an act in excess of its legitimate power.

New Ideas on Original Package.

This phase of the discussion raised in the court's mind some very live issues bearing on the question of difference between "interstate" and "intrastate" commodities, "original packages" and "broken packages" and when the jurisdiction of the Federal authorities cease and those of the State begin. These issues are discussed in part as follows:

It is insisted that, since at the time when the State act undertook to regulate the branding of these goods, namely, when in the possession of the plaintiffs in error and held upon their shelves for sale the cans had been removed from the boxes in which they were shipped in interstate commerce, they had, therefore, passed beyond the jurisdiction of Congress, and their regulation was exclusively a matter for State legislation. This assertion is based upon the original package doctrine as laid down in the former decisions of this court—where it has been found necessary to decide the boundary of Federal authority it has been generally held that, where goods prepared and packed for shipment in interstate commerce are transported in such manner and delivered to the consignee and the packages by him separated into its component parts, the power of Federal regulation has ceased and that of the State may be asserted. In the view, however, which we take of this case it is unnecessary to enter upon any extended consideration of the nature and scope of the principles involved in determining what is an original package.

Congress having made adulterated and misbranded articles contraband of interstate commerce, provides in section 10 of the act that such articles may be proceeded against and seized for confiscation and condemnation while being transported from one State, territory, district, or insular possession to another for sale, or, having been transported, remaining, "unloaded, unsold, or in original unbroken packages," and the subsequent provisions of the section regulate the disposition of the articles seized. To make the provisions of the act effectual, Congress has provided not only for the seizure of the goods while being actually transported in interstate commerce, but has also provided for such seizure after such transportation and while the goods remain "unloaded, unsold, or in original unbroken packages." The real opportunity of Government inspection may only arise when, as in the present case, the goods as packed have been removed from the outside box in which they were shipped and remain as the act provides, "unsold." It is enough, by the terms of the act, if the articles are unsold, whether in original packages or not.

To determine the time when an article passes out of interstate into State jurisdiction for the purpose of taxation is entirely different from deciding when an article which has violated a Federal prohibition becomes immune. It was not intended to limit the right of Congress, now asserted, to keep the channels of interstate commerce free from the carriage of injurious or fraudulently branded articles and to choose appropriate means provided in the Federal law for its own enforcement may not be thwarted by State legislation having a direct effect to impair the efficient exercise of such means.

Silence may be golden, but silver will shut a man's mouth just as effectively.

Manufacturing Matters.

Hamilton—The Drenthe-Hamilton Canning Co. has engaged in business with an authorized capital stock of \$5,000, of which \$3,000 has been subscribed and paid in in cash.

Flint—The U. S. Brass & Iron Co. has been organized with an authorized capital stock of \$5,000, of which \$2,500 has been subscribed, \$460 paid in in cash and \$1,840 in property.

Lowell—The Michigan Bent Rim & Basket Manufacturing Co. has been organized with an authorized capital stock of \$15,000, all of which has been subscribed and paid in in cash.

Owosso—M. F. Grove and R. S. Coy have formed a copartnership and taken over the stock of the Owosso Ice Cream Cone Co. and will continue the business under the same style.

Escanaba—The Goodman Cedar Co. has been organized with an authorized capitalization of \$40,000, of which \$20,000 has been subscribed and paid in in property. Operations will be carried on at Seney.

Battle Creek—The Taylor Brothers' Candy Co. has been declared insolvent, its assets being \$210,000 and its liabilities \$500,000. The United Candy Co. and the Security Chewing Gum Co., allied concerns, are also involved.

Detroit—The Perfection Shingle & Roofing Co. has engaged in business with an authorized capital stock of \$20,000, of which \$10,220 has been subscribed, \$200 paid in in cash and \$1,800 in property. Operations will be carried on at Ecorse.

Ludington—The Rye & Washatka Co. has engaged in business to manufacture and deal in all kinds of dry goods, notions, jewelry, house furnishing, groceries, etc., with an authorized capital stock of \$50,000, which has been subscribed and \$5,000 paid in in cash.

Detroit—The Unwin Williams Company has engaged in business to manufacture and sell coffee making machines and other specialties, with an authorized capitalization of \$10,000, of which \$7,400 has been subscribed, \$1,000 being paid in in cash and \$6,400 in property.

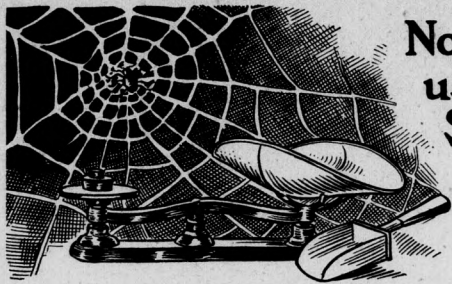
Detroit—The Detroit Blangas Co. is a new company incorporated to manufacture and sell a patented liquid called blangas, and other agencies from which light, heat and power can be produced. The company has an authorized capital stock of \$10,000, of which \$5,000 has been subscribed and paid in in cash.

BUSINESS CHANCES.

For Sale—Stock of shoes and groceries in good condition, best town in Southern Michigan, or would trade for farm of 80 acres in Southern Michigan. Address Lock Box 47, Colon, Mich. 40

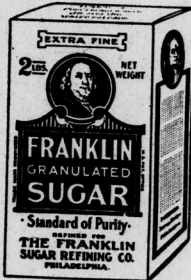
We manufacture show cards for any retail business, 350 varieties. Write for catalogue. Agents wanted. Industry Supply Co., Dept. I, Elgin, Ill. 39

Splendid Business Opportunity—I am located in one of the best business blocks in Cadillac, Michigan, a city of 10,000, progressive, a good town for business, mills and factories running full time. My stock is up-to-date and free from old goods and consists of ladies' furnishings and art needle goods. The only store of its kind north of Grand Rapids. Business well established and has made money ever since starting. No indebtedness. On account of age and ill health I am going to sell it. This is a fine opportunity to buy a business that is getting better every year. Mrs. O. D. Legg, Cadillac, Mich. 41



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Weighing sugar, putting it in bags, losing by waste of time, overweight and cost of bags and string used eats up all the profit of selling sugar. In fact, the grocer who follows such old-fashioned methods loses money. No wonder the sale of FRANKLIN CARTON SUGAR is increasing all the time. The FRANKLIN CARTON is a neat, handy package that's as easy to handle as a can of tomatoes; it's ready to sell when you get it. It pleases customers because everybody wants clean sugar. The capacity of the containers enables you to buy in convenient quantities and you can get any popular sugar in FRANKLIN CARTONS.



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We have a few choice Fall make Full Cream Michigan and New York Cheese.

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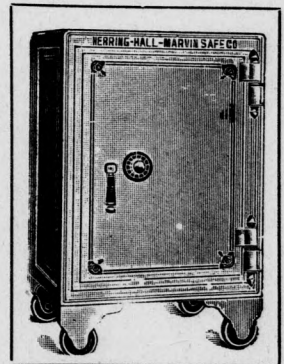


"Many a man goes through life with his shoulder at the wheel, who would have gone farther and with much less friction had he hitched his head to the tongue."—W. L. Brownell.

A man in business if he would be successful must use his head. In some men's heads the bump of caution is more fully developed than in others. Every business man whose bump of caution is normal realizes that he is running a great risk when he leaves his books of account on a shelf or under the counter when he locks up his store at night.

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Are you going to join the vast army of Martha Washington dealers this year and get a share of the big sales that will take place in the next few months? The demand is growing every day. Consumers are insisting on the genuine

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It is easy to sell Martha Washington Comfort Shoes, and difficult as well as damaging to attempt substitution. The public is well acquainted with Martha Washington Shoes through years of satisfactory wear, and years of advertising. Another big campaign starts in May and you should be prepared. Join the ranks as sellers of the real Martha Washington Comfort Shoes and avoid the necessity of making excuses later on because you do not have them. Orders sent now will receive prompt attention.

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