

MICHIGAN TRADESMAN

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Thirty-Second Year

GRAND RAPIDS, WEDNESDAY, APRIL 7, 1915

Number 1646

THE MARCH OF AMERICA

March, march, men of America!

Resolute army to ease the world's fettering.

March, march, men of America!

Millions united to win the world's bettering.

Ours is a high estate, ours is a duty great,

Making the future, the hosts in one band;

Ours is a high estate, ours a great faith to keep;

This the arena vast—This is the land.

March, march, farmer and artisan.

Brothers with brothers, in peace or in war;

March, march, thinker and partisan;

Destiny calls and we follow our star.

Tramp, tramp, this is the later world;

Noble the heritage time has so brought to us;

Tramp, tramp, this is the greater world;

Who would be laggard now is but as naught to us.

Ours are the mountains grand, ours the fair meadow land,

Ours the blue spread of the sweet-water seas,

Ours the swift rivers' pride, ours are the harbors wide,

Ours the vast forests and far-stretching leas.

Tramp, tramp, mountain and valley come,

Ocean to ocean re-echoes the call;

Tramp, tramp, prompt to the rally come.

We are the warders and guarders of all.

March, march, seeking the newer thing,

All of a continent's manhood that's vigorous;

March, march, seeking the truer thing,

Stern to attain the aim, earnest and rigorous.

Here the old strivings end, here all conditions blend,

Here is the blood of humanity one;

Here all the races melt, Saxon and Norse and Celt,

Here is the best for humanity done.

March, march, birth is a little thing,

Weak are the legends which burden the past;

March, march, creed is a brittle thing;

Here is the lot of humanity cast.

Tramp, tramp, buoyant and glorious,

Leading the swing of the world to sodality.

Tramp, tramp, ever victorious,

Changing the hope of the world to reality.

Mark where Old Glory flies! Blue are the bending skies,

Fair is the promise and certain the goal;

God will award the fight; He will promote the right.

Hark to the summons! It is the long roll!

Tramp, tramp, easily, gallantly,

This is America—here is the van!

Tramp, tramp, jauntily, valiantly—

March of the ages and march of the Man!

Stanley Waterloo.

Good Yeast
 Good Bread
 Good Health

Sell Your Customers
FLEISCHMANN'S
 YEAST

MACAULEY SAID

Those inventions which have abridged distance
 have done the most for civilization.

USE THE BELL

And patronize the service that has done most to
 abridge distance.

AT ONCE

Your personality is miles away.

Every Bell Telephone is
 a long distance station.




**More
 Good
 Things**
 are said about the famous
"WHITE HOUSE"
 than of any other brand of coffee
 on the market today.

*For every penny of its selling price it gives
 the fullest measure of REAL VALUE
 and SATISFACTION.*

DWINELL-WRIGHT CO., BOSTON CHICAGO.

Judson Grocer Co.
 Wholesale Distributors
 Grand Rapids, Michigan

FRANKLIN DAINTY LUMPS

Small Cubes of Sugar

Your customers like Franklin Dainty Lumps
 better than old style lump sugar because of
 their convenience—just the right size to avoid
 waste or over-sweetening. Like all Franklin
 Carton Sugar, Dainty Lumps are guaranteed
 full weight and made from sugar cane. Push
 their sale. 🍬 🍬 🍬 🍬 🍬 🍬 🍬 🍬



EASY TO SELL



A Real Naphtha Soap Powder

For a limited time, subject to withdrawal without advance notice, we offer
LAUTZ NAPHTHA SOAP POWDER, 60 PKGS.—5 CENT SIZE
 through the jobber—to Retail Grocers:

25 boxes @ \$2.30	5 boxes FREE
10 " @ 2.30	2 boxes FREE
5 " @ 2.35	1 box FREE
2½ " @ 2.40	½ box FREE

F. O. B. Buffalo: Freight prepaid to your R. R. Station in lots of not less than 5 boxes. All orders at above prices
 must be for immediate delivery. This inducement is for **NEW ORDERS ONLY**—subject to withdrawal without notice.
 Yours very truly.

Deal No. 1501
 BUFFALO, N. Y.

Lautz Bros. & Co.

MICHIGAN TRADESMAN

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SPECIAL FEATURES.

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EXPLODING THE RAT THEORY

Whatever may have been true of matches in the olden days, it is evident from an interesting recent test made by B. V. D. Crusier, a chemist of the Diamond Match Co., that rats and mice will not eat modern matches of the better types and therefore are not guilty of the old charge of setting fires by gnawing matches. For generations past, grocers have lived in terror from fear of rats nibbling their matches in stock and setting fires, while scores of mysterious fires have been attributed to the same cause.

Mr. Crusier arranged a dozen tests on rats and eight on mice, using from one to three animals in each test and working on the basis of starvation to induce the animals to eat the matches. As he describes the tests in a little booklet:

A large number of rats and mice were caught at different times and placed in cages (four sides of which were of tile, the ends being of wire), and the cages were located in quiet places in a cellar. The animals were kept for a certain length of time without food or water, and were then given a counted number of thoroughly seasoned matches and a small quantity of straw. No food or water was placed in the cages. Exact records were kept of the tests.

This series of experiments showed that rats and mice would starve in the presence of matches without attempting to eat the match composition or gnaw the splints.

To demonstrate more thoroughly the fallacy of the claim, the experiments were continued with a cage of much greater dimensions—more than six feet square. The animals in the cage, in some instances, were fed for a period of about one month before any tests were conducted with them, so that they would become familiar with their surroundings and act in a normal manner. The experiments covered a period of more than eight months.

At times, when using the big cages several animals were placed together in a cage, and after the starving process was started it was necessary to watch them closely as they would kill each other for food, ignoring the matches in the cage.

The elaborate tables of results show that although the animals were starved from two to three days before the matches were introduced with straw, they died of starvation from two to five days later, and in no case were there signs of fire or any signs of the matches having been gnawed.

The results of these tests, which are probably more exhaustive than any others ever conducted, prove conclusively that rats and mice will starve in the presence of matches. It is thought probable, therefore, that there is not the slightest truth upon which to base a claim that fires are caused by rodents gnawing matches.

A somewhat similar investigation was conducted by Underwriters' Laboratories, Inc., some time ago. Considering the results, A. H. Nuckolls, chemical engineer of the laboratories, was inclined to the opinion that there was very little danger of fires being caused by the gnawing of matches by rats and mice, particularly with the types of matches manufactured in the United States at present. The paste used in the manufacture of paper boxes as holders of matches is mentioned at times as a possible inducement to rodents to gnaw the boxes, but there seems to be no basis for the statement that rodents like to eat or gnaw the heads of matches.

THEY MIGHT DO MORE.

While in the European war the Germans do not have an entire monopoly of the raiding business, they are doing much more of it than their competitors. Incidentally, they are coming in for a good deal of criticism from neutral nations on account of the submarine attacks on merchant vessels, where in every case non-combatants lose their lives. If they wish to prey upon commerce, which presumably is all right in war, it could be done in a way which would not put unoffending people to death. Presumably the British, the French and the Russians all have submarines, but they are not following the example set by the Germans and are by no means as diligent or as active. There is general disappointment that the British navy, about which there has been so much talk for time out of mind, has not given a better account of itself since the first of August. Of course, it has kept most of the German vessels in a section of the sea where they are harmless, but it has not destroyed very much.

Much more is heard of depredations committed by German aircraft than by

that of any other nation. In the matter of dirigible balloons, doubtless the Zeppelins lead, but other nations have them and might easily have more and keep them busier. In the matter of aeroplanes, the general understanding always has been that France leads all other countries in this respect, and that its airmen are more skillful and more daring. If German aircraft can sail around France and England, scattering bombs among non-combatants and killing women and children, why could not English and French flying machines go over the German camps and into German territory and work a good deal more destruction than they have done as yet—of course, confining their operations to forts, arsenals, gun works, etc.? In this respect the Allies seem to be on the defensive, allowing the Germans to do the aggressive work and make the assaults. No country has a monopoly of flying machines, and any country has or can have plenty of them. Presumably those in command of the allied forces know more about their own business than spectators possibly can, but the suggestion is inevitable that they might easily accomplish more than they have thus far with aeroplanes and other flying craft. Modern methods are changing the ways of warfare, and those who use them oftenest and most aggressively are liable to have the advantage.

AMERICAN RESOURCES.

The attention which European countries at war are paying to the effort to cut off food supplies from the enemy is presumably perfectly proper under the rules of the game, but naturally suggests enquiry as to what would happen to the United States if for any reason attempts of that sort were made against this country. In the first place it would be exceedingly difficult to prevent food-stuff from being shipped here, because of the very large boundary. There are thousands of miles of sea coast and it is thousands of miles east and west along the Canadian line. To guard every possible point where a shipload or a wagonload of food could come in would be a gigantic undertaking, and one which presumably could not be successfully accomplished under any circumstances. It would take a vast number of vessels to patrol the Atlantic and Pacific coast and even then there would be plenty of opportunities to elude the pursuers and make port.

But allowing for the sake of argument that this could be done and all outside food supplies cut off for a year or two or three, even then no native born or adopted American need have any fear of starvation. This country raises all the food supplies it needs for its own use and has vast amounts to export every year. Grain and meat and

vegetables are produced in immense quantities and the exports annually run up into the hundreds of millions. For the eight months ending February in this year the exports amounted to over \$800,000,000. Notwithstanding the heavy tonnage sent out of the country, there has been no lack of food supplies here, nor any prohibitive advance in price. Indeed, the danger incident to a blockade would be not the starvation of our people but their inability to eat all they could raise. Should the export trade be seriously interfered with prices for these products would probably go down so that the farmers would be poorly paid and that would work a hardship. On the starvation score whatever might happen, the United States would have nothing to fear.

MAKING OF A NATIONAL SONG

Many readers of the Tradesman will be thankful for the privilege of reading the poem by Stanley Waterloo on the front cover this week. It was written seventeen years ago for a Washington's birthday symposium, but it does not appear in any collection of Waterloo's published books. The verses are most admirable. The third stanza in particular has many of the elements of true greatness. It is to be hoped that some really gifted composer will ultimately find a simple, stately air for them. Possibly we have here the making of a National song.

The Tradesman has always insisted that Waterloo had prophetic vision. He made demonstration of it many times, in print and private utterance. It is well that from a past, across the grave, his speech now, in these days of racial dissension among us, shall remind all Americans that "Here the old strivings end, here all conditions blend, here is the blood of humanity one."

"Food is a thought," according to a Syracusan who has just closed a fast of nineteen days. He has reached the conclusion that all the nutriment in solid food may be found in the air and that proper training will permit a person to live on air and water and nothing else. First one must live a wholesome life for seven years and learn how to breathe. The Syracusan takes "seven intellectual breaths" in the morning and seven glasses of water. For luncheon he had three glasses of water and three azothel or cleansing breaths. For dinner he had five glasses of water and five magnetic breaths. He hopes soon to develop his will to such an extent that he will be able to dispense with the old habit of eating three heavy meals a day. While developing his will he might as well write it, too.

UPPER PENINSULA.

Recent News From the Cloverland of Michigan.

Sault Ste. Marie, April 5.—Mrs. Hannah Stribling, wife of W. H. Stribling, one of our pioneer grocers, died last Tuesday at the age of 76 years, after a week's illness. Mrs. Stribling had been a patient sufferer for the past year, although able to be around and assist her husband in the store, which has been her custom for many years. She was born in Berlin, Germany, in 1839, and in 1878 she emigrated to the United States, coming directly to the Soo, where she has made her home ever since, having lived thirty-seven years in the residence adjoining their store. She is survived by her husband and one son, William, also a sister, Mrs. Morris Reidy, a nephew and niece, Edward Reidy and Emma Metzger, all of this city. Mrs. Stribling's cheerful disposition and kind acts of charity won for her a host of friends who mourn her loss and the community extends the bereaved family their deepest sympathy.

Dr. and Mrs. D. Stanley Shaw returned to the city last week from Wallaceburg, Ont., where Mr. Shaw, our esteemed pastor, was called by the illness and death of his mother, who was well known here, having visited her son, Rev. Dr. Shaw, at numerous times during his residence here and endeared herself to the hearts of many warm friends, who mourn her loss and extend their sympathy to Mr. and Mrs. Shaw.

That it increases the cost of high living by swearing in Canada will be vouched for by several profaners last week when they were lined up before Magistrate Elliott and fined \$25 and costs. No wonder there is so little cursing done in Canada at the present time. It must have been, however, that they were cursing in German, as the fine was unusually heavy.

This is the last of the dry and wet campaign at the Soo and from the exhibition of merchandise in the dry headquarters, which shows what can be bought in one year at three 10 cent drinks per day, it would encourage the ordinary man to start up in the mercantile business on the installment plan, as the layout would be a credit to a medium sized general store.

Being neutral at the present time seems to be getting in bad with all contestants.

Chas. H. McBean, at one time one of the Soo's foremost meat men, but for the past few years in the Government service, left last week for his home in Buffalo, N. Y., for the benefit of his health. Mr. McBean has been a hard worker and the much-needed rest will probably have a marked effect.

The Union Carbide Co. has opened a cafe for the benefit of its employees. Owing to the extremely low price charged the men, most of them are able to purchase one or more meals each day. The new system is greatly appreciated by their large number of employees and is a credit to the superintendent, Pin. Scales, who conceived the idea and carried it into execution.

R. T. White, local and district manager for the State Telephone Co., is contemplating a series of receptions at the local exchange for the benefit of the women's clubs which wish to be shown through the offices. Mr. White is full of up-to-date ideas and the telephone exchange here has shown much progressiveness since his taking over the management.

The Western Union Telegraph Co. has moved its office from the Sault Savings Bank to the Williams block. A. D. Kinsey, local manager, states that the new offices will be furnished with all new equipment, such as office furniture, fixtures and instruments which, when completed, will be a cred-

it to the company and its wide awake manager.

Wm. Pivas, considered one of the most proficient retail clerks in the Dominion of Canada, having learned the trade in England, and being at present chief clerk in the retail store of B. Pinch, on Queen street, Soo, Ont., has an interesting experience last week. Billy can pull off many stunts in the line of decoration and displays. A lady customer called at the store and enquired of Billy if they had any fresh eggs. "Yes, mum, plenty," replied Billy, "them with a hen on 'em are fresh." "I don't see any with a hen on them," said the lady, looking around for a nest. "The letter, 'hen,' mum, not the bird. Hen stands for 'noo-laid,' mum."

There is one thing certain—if the city goes dry this election the men will not have to chew cloves just because they like the flavor.

Ray Marriott, one of our candy kids, while making one of the towns last week, created quite a little entertainment for the customers waiting in the barber shop while getting shaved, when the tonsorial artists asked him, "What will you have on your face when I finish shaving you?" Ray replied, "Oh, probably both lips and part of my nose." Upon returning to his hotel after the shave, he took out his pocketbook containing about ten bucks and a number of checks, laid it on one of the chairs and forgot all about it until about an hour after he had left the hotel, when he noticed his loss and lost no time in retracing his steps to the hotel, but the pocketbook was nowhere to be found. Ray did the next best thing, phoned the bank and stopped the payment of the checks, and is also shaking hands with himself on account of not carrying his usual large roll with him at that time. He considers the experience worth all it cost him, as he will be more careful in handling so precious a metal in the future.

"The man with an easy look often has a time lock on his pocketbook."

We are pleased to learn from the world's financial news that our friend, Russell A. Norton, a former Soo boy, but now residing in Grand Rapids, has changed his address from Milton street to Wealthy street. It was known that Russell would get to it sooner or later. Although a young man, he has a bright future and tells us that before marriage distance lends enchantment and that after marriage it lends contentment.

"Some persons always seem to be satisfied to steady the ladder of fame and let the other fellow climb up."

We learn with deep regret of the death of Mrs. Robert J. Bates, wife of one of our foremost citizens and for a number of years manager of the Great Western Oil Co. here. Mrs. Bates had for many years been prominent in social, church and literary circles. She was born in Ferrysburg, Ottawa county, in 1872, and was united in marriage to Robert J. Bates of that city in 1894. She is survived by her husband and three children, who have the deepest sympathy of the entire community. The remains were taken to Spring Lake for burial.

One of the odd sights in the city is seeing the sleighs coming in from the country over the city streets which are ready for the sprinkler, with the dust flying in all directions, while Ashmun street hill and the roads leading out to the country are still covered with snow. The Pickford stage is still coming in on sleighs and it may be another week or two before it will be necessary to use wheels on the country roads leading into the city.

H. Freedman, for the past few years the famous window trimmer for the Prenzlauer store, has decided to branch out for himself, going into the upholstering business. He expects to open up a first-class establishment in the near future at 520 Ashmun street. Mr. Freedman, while

only a young man, is one of the bright lights and his many friends wish him every success in his new enterprise.

H. Demar has opened up a new electric store on Ashmun street which is being fitted up with electrical supplies, fixtures, etc. Mr. Demar is one of our hustling young business men, with a previous experience which has fitted him for a prosperous future and his many friends wish him every success.

F. Freedman, one of our popular cigar men, has moved from his old stand, 520 Ashmun street, to the building west of the Grand saloon, which has been fitted up with many improvements for the new proprietor.

The many friends of Mr. and Mrs. S. W. Peacock, of Moran, did the grand at a surprise party tendered them last week. Mr. Peacock is one of Moran's thrifty business men and was returning from Charles, when he was greeted by the visitors, the occasion being the fifteenth anniversary of his marriage. A beautiful piece of silver was left as a token of the esteem in which the couple are held by their many friends.

It was Clyde Hecox, the popular St. Ignace hustler, who answered correctly the question before the house for the name of the smallest republic in the world and where it was situated. Clyde dug down in his vest pocket and turned to page thirteen and said, "Well, San Marino is the name, and it is situated about nine miles southeast of Rimini, Italy, and its area is only twenty-three square miles."

The steamer Lotus, plying between St. Ignace and Mackinac Island, was unable to get back from the Island on account of the shifting ice and the passengers had to remain on the Island a couple of days, but the hospitality of the Islanders made the time pass very pleasantly and no regrets or complaints were heard from those unfortunate enough to be left over.

Word has been received from Michigan's veteran traveler, George Jeffery, that he is now located in his commodious summer home at Sailors' Encampment. George is a well known traveler and one of the few who has made himself independent in twenty-five years of steady road traveling. He retired a few years ago and has been spending most of his time at the Encampment, where he is enjoying all the luxuries of a Rockefeller, living on the fat of the land with a magnificent launch at his service. He is figuring on opening up navigation between the Encampment and the Soc this spring and says that the first big smoke seen coming up the river will be him. George has not aged any during the past few years and is looking younger, if anything, than when he left the road. It pays to be a traveling man when one meets with such success as has been George's lot.

J. Jeffery, land commissioner for

the D. S. S. & A. Railway, while at St. Ignace last week arranged for the run of the M. A. C. agricultural special over the line. Mr. Jeffery stated that the outlook for a large number of new settlers during the year was most excellent and from present indications there will be something doing along this line in Cloverland, which is the land of milk and honey and of golden opportunity.

E. C. Hartwell, the new Superintendent of Schools, was formerly Superintendent of the Schools at Petoskey. Mr. Hartwell is a college graduate and has a master's degree from the University of Michigan. His experience also covers three years as instructor in the city high school as principal and six years as Superintendent and two summers as teacher in the normal schools. He has twice been offered an instructorship in the University of Michigan. Mr. Hartwell has also written for educational magazines and has published several books which have been a great help to the profession. From all accounts the Soo is to be congratulated for securing so efficient a Superintendent.

Mr. and Mrs. John Fulton arrived here last week to take charge of the Anchor mission. Mr. Fulton will be remembered by his many friends as the man who visited here a year ago and assisted Evangelist Johnson in conducting the "tabernacle" meetings. Mr. Fulton was the man who did much to make these meetings a success and became acquainted with a large part of the population here which ripened into close friendship, who are more than pleased to learn that he has decided to make the Soo his future home in the interests of the Great Lakes mission. Mr. Fulton has been ill a great part of the winter, but is much improved in health and is beginning to feel like himself again. He is a converted saloonkeeper and is, therefore, familiar with the work which will be required of him. The trustees and directors of the Anchor mission feel that they are to be congratulated upon securing the services of so faithful a worker as Mr. Fulton, and he will have every support of the business men, as well as others, in his benevolent work here.

William Gilroy, inspector of local customs, also an auctioneer of marked ability, holds the local championship for realizing more out of old socks that have been seized by customs than any man on record in the service. These strenuous duties have necessitated the department advising him to take a vacation for a few weeks and he is at present visiting in Bay City and will also visit at Lansing, Detroit and other cities before returning to the Soo.

C. Y. Bennett, well known lumberman and proprietor of the town of See Why, reports that he has completed his winter lumbering operations which have been very successful.

Diamond Brand Steel Goods

"True Temper"

Order Now

Michigan Hardware Co.

Grand Rapids

The latest fish story which Clyde Hecox vouches to be true is that Dave Cadotte, a fisherman, caught a Mackinaw trout out of Keweenaw Bay which contained one of the bones of the forearm of a human being. Judging from the size of the bone it was that of a grown man. The trout, no doubt, had been feasting on the body of some sailor drowned in Lae Superior, as no wrecks have occurred in Keweenaw Bay. It is a well known fact among fishermen that Mackinaw trout are the scavengers of the lakes and will devour anything in the shape of food even refuse and dead bodies.

Fremont B. Chesebrough, at one time one of the lumber kings of Michigan, has filed a petition of bankruptcy.

Arthur Booth was agreeably surprised in not being fooled the first of April, as a bouncing baby girl came to stay on that day and Art says it would have pleased him just as well had it been a boy, as his largely increasing business will require more men, although he will have plenty of room for the young lady answering the telephone calls, which is one of the important duties in the wood business.

J. J. Cronin is the new butcher in charge of the meat department of the Eddy Food Emporium. Mr. Cronin is no amateur at the business and comes highly recommended from Superior, Wis., where he was connected with some of the largest retail meat markets. He is a practical butcher and just the man for the Eddy market, and with the assistance of William Ballsinger in the meat department, the Eddy market will be able to take care of considerable more of the retail trade in the Soo, which will add much volume to the store's large business.

George Hearle, son of C. P. Hearle, at one time one of our leading grocers, has accepted a position in the A. H. Eddy store, where he will have

charge of the egg department. Mr. Hearle is an expert in hen fruit and has arranged to drive the hens off the nest in ample time to take care of the large orders to assure fresh stock.

Considerable building is going on at the Soo this year and many of the old houses are being overhauled and rebuilt. There is an unusual demand for rooms, flats and apartments, also medium sized residences, and fifty or 100 more of the latter could find occupants without delay.

Charles Clark, Chippewa county's proficient accountant, had an unusual scare last week while at Newberry, where he was on official business in one of the large general stores. When pursuing his usual work in the small hours of the night, an unusual noise was heard and before Charley had a chance to investigate he was horrified to see what he supposed to be a wildcat almost light upon him. The beast came through the cash shoot and when Charley recovered himself and was fully conscious again he discovered it was only an ordinary cat and not nearly as large as it seemed when coming through the enclosure. We know it to be a fact that Charley saw the cat, as it was after all the refreshment parlors were closed. That would not make any difference, as Charley is one of the dry kind who prefers Lake Superior any day.

S. Marks, manager of the clothing department of the Leader store, has the reputation of selling more measure-to-order suits during the past two weeks than any similar man in his position. Mr. Marks is a man of considerable wit, which he finds a big help in his vocation, and this story is told about him when he started out on the road on his first trip as a traveling man. He found himself away from home for about two weeks and naturally became very lonesome. He did not know a soul at the large hotel in Chicago where he was stopping, but decided he had to break the mo-

notony at any cost. Presently a bell-hop came through the lobby paging a Mr. O'Brien. "Mr. O'Brien," he shouted. At this point, Mr. Marks jumped up and hollered, "Vat initials?" William G. Tapert.

In and Around Little Traverse Bay.

Petoskey, April 5.—E. J. Glaza, of Grand Marias, has purchased the meat market of A. C. Ingersoll, Boyne City, and took over the business last week. Mr. Glaza comes well recommended and will make a success. Mr. Ingersoll and family have moved to their farm, two and one-half miles west of Boyne City.

James Lyons, former Petoskey resident, but now of Eckerman, was a visitor here this week. Mr. Lyons still has interests in this city and claims Petoskey as his home.

A. B. Wickett, of Elmira, is adding an up-to-date butcher outfit to his general store. When completed Mr. Wickett will have one of the most modern establishments in Otsego county.

Charles Bundt, the Pop Corn Prince of Petoskey, has returned for a few days, looking after business. Mr. Bundt will return in a short time to Saginaw, where he spent the winter, but says he will be on the job in Petoskey again in the near future.

J. T. Starr, of Starr & Co., Harbor Springs, returned Saturday from Jacksonville, Ill., where he had been visiting friends and relatives. Mr. Starr disposed of two cars of fancy seed potatoes while in Jacksonville. It is evident that Northern grown produce meets with favor in other localities. Mr. Starr says that business in Jacksonville is booming, but Northern Michigan is the place for him.

John A. Lake left this week for a two months' vacation in California and other Western states. He was accompanied by his wife. It is understood that he met with a hearty reception at the hands of the jobbing

trade of Grand Rapids en route. He was also cordially received by the leading retail merchants of Grand Rapids—the large merchants on Monroe avenue—with whom he is co-operating in the raising of a \$1,000 fund to test the validity of the trading stamp law in the Supreme Court. Mr. Lake is a live wire of the first magnitude and it goes without saying that he will return from his trip to the coast with many new ideas which Smith & Lake will be able to utilize to good advantage in their business.

Lewis A. Smith and wife have returned from a very delightful trip through the West. Both are looking fine and it is evident that the trip agreed with them.

Oscar A. Marsh, proprietor of the Marsh Hotel, at Boyne Falls, was a visitor in Petoskey Monday.

Wolf Galinsky, the progressive meat man, has added a large flock of pigs to his stock and says there will be no shortage of squabs the coming season. Herbert Agans.

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

Buffalo, April 7.—Creamery butter, fresh 24@31; dairy, 22@27; poor to good, all kinds, 15@20c.

Cheese—Dull, new fancy, 15@15½c; new choice, 14½@15c; held fancy, 15½@16c.

Eggs—Choice, fresh, 19½@20c.

Poultry (live)—Cox, 12@13c; fowls, 17@18c; geese, 13@14c; turkeys, 16@20c; chicks, 16@18c; ducks, 18@19c.

Poultry (dressed)—Chicks, 17@20c; fowls, 17@19c.

Beans—Medium, new \$3.25@3.65; pea, \$3.30; Red Kidney, \$3.50@3.65; White Kidney, \$3.50@3.75; Marrow \$3.75@3.90.

Potatoes—35@40c per bu. Rea & Witzig.

Don't think just because a man isn't in jail he must be honest.

Ask Your Customers to Try Dandelion Brand Butter Color

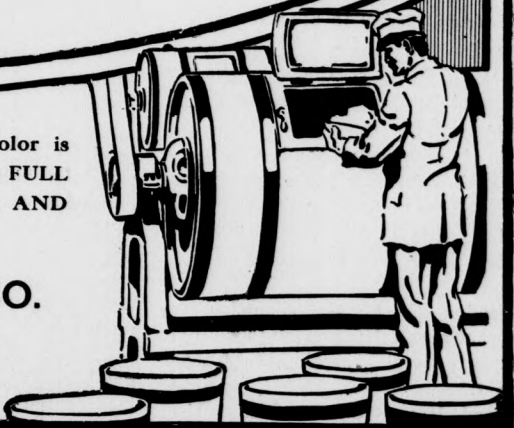
They Will Thank You for the Rest of Their Lives

When grass is scarce ask your dairymen customers to try Dandelion Brand Butter Color. Tell them it gives the true June shade and adds enough weight to pay for itself. A sure way to make strong friends of your customers is to get them to try Dandelion Brand.



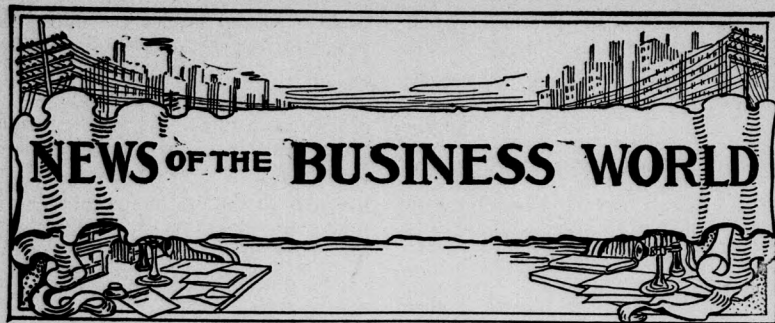
We guarantee that Dandelion Brand Butter Color is PURELY VEGETABLE and that it meets the FULL REQUIREMENTS OF ALL FOOD LAWS, STATE AND NATIONAL.

WELLS & RICHARDSON CO.
BURLINGTON, VERMONT
Manufacturers of Dandelion Brand Butter Color



Dandelion Brand Butter Color

The color with  the Golden shade



Movements of Merchants.

Hartford—Frank Quintieri has opened a fruit store here.

Hesperia—Mrs. Harmon Brown has opened a bazaar store here.

Conklin—Mrs. Myrtle Benton has opened a millinery store here.

Ontonagon—A. Schramm & Co. have opened a cash meat market here.

Spruce—Mrs. R. Evans has engaged in the millinery business here.

Stockbridge—Mrs. C. M. Pulling has engaged in the millinery business here.

Wildwood—J. M. Treadwell & Son succeeds W. B. Atchinson in the grocery business.

Alma—Miller Bros., grocers, have opened a branch store west of the Arcada Hotel.

Romeo—The Gray Elevator Co. has increased its capital stock from \$10,000 to \$15,000.

Woodland—Miss Eda Troutwine succeeds Miss Lettie Barnes in the millinery business.

Muskegon—John Bos has opened a sheet metal and general repair shop at 290 Wood avenue.

Saginaw—The Cooper Lumber Co. has changed its name to the Brewer-Nienstedt Lumber Co.

Henderson—John Telfer is closing out his stock of general merchandise and will retire from business.

Sparta—David J. Johnson succeeds W. C. Whitney in the hardware, implement and seed business.

Otsego—William Caswell has opened a shoe repair shop in the J. C. Baughman furniture store.

Charlevoix—Wood Bros. have opened an electrical goods and electrical accessories store in the See block.

Nottawa—The Cutler Brothers Co., general store, has decreased its capital stock from \$25,000 to \$15,000.

Hartford—A. Z. Perry has purchased the M. I. & N. B. Conaway grocery stock and has taken possession.

Cedar—J. R. Decator has sold his stock of general merchandise to A. U. Slabaugh, who has taken possession.

Leslie—Thieves entered the plant of the Leslie Butter Co. April 4 and carried away over 50 pounds of butter.

Mendon—H. L. McClellan has returned from Kalamazoo and will refit and open his photograph gallery about May 1.

Grand Haven—Charles Richter has engaged in the confectionery, ice cream and cigar business at 1118 Washington avenue.

Ishpeming—Alexander W. Myers, President of the A. W. Myers Mercantile Co., died at his home in Milwaukee April 5.

Six Lakes—A. McCracken has sold his cigar and tobacco stock to Mrs. Sarah Randall, who will continue the business.

Kaleva—Charles M. M. Cushway, recently engaged in general trade at Henry, will engage in a similar business here.

Ironwood—The fur store of Frank Varga was completely destroyed by fire April 6. Loss, about \$9,000; insurance, \$2,000.

Stockbridge—F. R. Sharp has sold his stock of confectionery, groceries and cigars to Floyd Lowe, who has taken possession.

Pottersville—L. F. Breitenwescher has sold his stock of general merchandise to J. H. Walsh, who will continue the business.

Evart—Mrs. A. L. Brooks is closing out her stock of crockery and bazaar goods and will retire from business owing to ill health.

Woodland—E. E. McHoney has placed his stock of clothing and men's furnishing goods in the hands of G. L. Covert as trustee.

Saginaw—James A. Adams & Son, whose store building and shoe stock were damaged by fire several weeks ago, have resumed business.

Kalamazoo—F. L. Chiverton has engaged in business at 314 West Kalamazoo avenue under the style of the Kalamazoo Canoe & Supply Co.

Daggett—Andrew E. Weng, formerly Vice-President, is now President of the Daggett State Bank. D. R. Landsborough is Vice-President.

Grand Ledge—A. R. Gillies, miller, has admitted Elmer C. Aldrich to partnership and the business will be continued under the style of Gillies & Aldrich.

Battle Creek—Mayo Bros., jewelers, have dissolved partnership and the business will be continued by J. P. Mayo, who has taken over the interest of his partner.

Rogers City—Emery Walborn has taken over the interest of his partner in the Cook & Walborn bakery and will continue the business under his own name.

Alpena—Michael Fitzpatrick, who has conducted the Globe hotel for a number of years, died at the hotel April 3 as the result of an attack of pneumonia.

Chelsea—The Dancer Hardware Co. has been incorporated with an authorized capital stock of \$12,000, of which amount \$6,100 has been subscribed and paid in in cash.

Richmondville—Orrin Utley, recently of Deckerville, has purchased the A. H. Wiltsie & Son stock of general merchandise and will continue the business at the same location.

Detroit—The Early Drug Co. has been incorporated with an authorized capital stock of \$3,000, of which amount \$1,500 has been subscribed and paid in in cash.

Shelby—George R. Wheeler has sold a half interest in his produce and egg business to S. J. Morse and the business will be continued under the style of Wheeler & Morse.

Sault Ste. Marie—C. Albion and K. Marin have formed a copartnership and leased the Chippewa Meat Market, at 211 Ann street, and will continue the business under the same style.

Lansing—Charles Dane has traded his forty acre farm for the Pratt & Son heating and hardware stock and will continue the business at the same location, 1221-1223 Turner street.

Henry—Mrs. R. D. Rensburger has purchased the interest of Charles M. M. Cushway in the Rensburger & Cushway stock of general merchandise and will continue the business.

Parma—Welton & Day have sold their clothing and shoe stock to E. C. Green & Co., of Jackson, who have added lines of general merchandise and will continue the business.

Somerset Center—Edgar Barnhart has sold his stock of general merchandise and fuel stock to J. D. Arnold, formerly engaged in the livery business at Reading, who will continue the business.

Orleans—A. Glazier and Arthur Best have formed a copartnership and purchased the Otto Schultz meat stock and will continue the business under the style of Glazier & Best.

Rogers City—C. Nowicki and Joseph Taratuta have formed a copartnership and will occupy the new store building they are erecting with a stock of meats and groceries about May 1.

Ludington—William Stram has sold his interest in the drug stock of Stram & Co. to J. N. Taggart, who will continue the business at the same location under the style of the Val Dona drug store.

Lansing—Elliott Bros., dealers in lard and oleomargarine, have dissolved partnership and the business will be continued by O. M. Elliott, who has taken over the interest of his partner.

Maple Rapids—W. B. Casterline has sold his stock of furniture and crockery to C. F. Abbott, recently of Carson City, who will conduct undertaking parlors in connection with the business.

Petoskey—Darling & Beahan have closed out their stock of agricultural implements and have dissolved partnership. L. S. Darling will continue the produce and seed business under the same style.

Emmett—Leroy O'Neill, of Detroit, formerly of this place, announces that he will open a bank here and again take up his residence in Emmett. He has been engaged in the real estate business in Detroit.

Kalamazoo—The E. J. Hertel Co. has been incorporated to conduct a general dry goods business, with E. J. Hertel as President, and has purchased the Bruen Dry Goods Co. stock and will take possession April 20.

Seney—The C. W. Baggott Construction Co. general contractors, has

been incorporated with an authorized capital stock of \$50,000, of which amount \$25,000 has been subscribed and paid in in property.

Adrian—A. B. Park, of the A. B. Park Dry Goods Co., died suddenly, March 31, at Daytona, Florida, where he had spent the winter in search of health. Mr. Park has been connected with the business interests of this place for fifty years.

Coopersville—Henry Rankans has purchased the east half of the Wright store building and will occupy it with a stock of musical instruments and sheet music as soon as the partition wall can be built and a front door put in.

Kalamazoo—William H. Pelton, for fourteen years connected with the Edwards & Chamberlain Hardware Co., has severed his connection and opened a hardware store at 122 West Main street, which he will conduct under his own name.

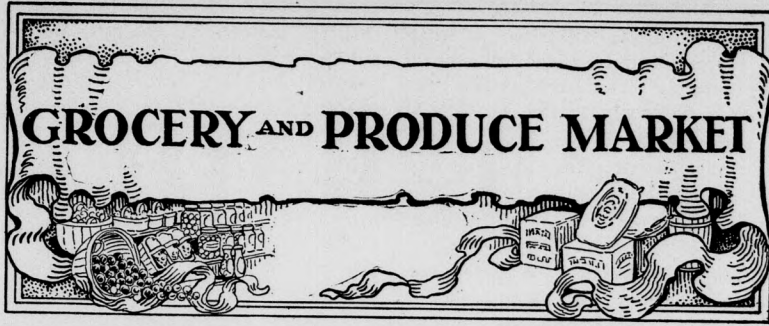
Kalamazoo—The E. J. Hertel Co. has been incorporated with an authorized capital stock of \$25,000, of which amount \$14,000 has been subscribed and paid in in cash. This concern will engage in the wholesale and retail dry goods and general merchandise business.

Middleton—The Middleton Mercantile Co. has been incorporated with an authorized capital stock of \$10,000, of which amount \$7,000 has been subscribed and paid in in cash, to continue the general merchandise business formerly conducted by the late Albert N. Creaser. Wm. H. Davis, of Perrinton, holds 617 of the 700 shares.

Corunna—James Bush, a Corunna merchant, has filed a \$300 damage suit in justice court against the Consumers' Power Co. Bush owed the company \$3.42 and an employe of the company was sent to his home to cut the wires. Bush offered to pay the amount of the claim to the employe, but the latter declared he was not authorized to collect the bill. He communicated with an official of the company and returned to Bush's home to cut the wires. In the meantime, Bush and his attorney went to Earl Derham, Corunna representative of the Consumers' Co. and paid the bill. They went to Bush's home just in time to see the wires fall, it is related, and the damage suit resulted. Bush declares he also will mandamus the company to compel it to reconnect his home.

There is a race on between two American manufacturers to see who will sell Sarah Bernhardt an artificial leg. Representatives of the two concerns are on their way to interview the great actress, and each hopes to land the order. They could afford to furnish the leg free of charge, for the advertising they would get from the order would be compensation enough. Bernhardt doubtless would be entirely willing to accept an artificial leg from each manufacturer, and if she furnished a recommendation now it would boom business. She might write, "Since I have worn your artificial leg I have become a new woman."

Opportunity knocks once, but envy is a continuous hammer wielder.



Review of the Grand Rapids Produce Market.

Apples—The price ranges from \$2.25@3.50 per bbl.

Bananas—The price is steady at \$3.25 per hundred pounds. The price per bunch is \$1.25@2.

Beets—60c per bu.

Brussels Sprouts—20c per box.

Butter—The demand during the past week has been better than for some time and prices have advanced $\frac{1}{2}$ c on creamery. The quality of the present arrivals is about what it usually is at this season, and the general situation is healthy without prospect of material change. Fancy creamery is now quoted at 29 $\frac{1}{2}$ c in tubs, 31@32c in prints. Local dealers pay 19c for No. 1 dairy, 14c for packing stock.

Cabbage—\$3 per bbl. for home grown and \$3.50 per bbl. for new from Texas.

Celery—\$2.25 per case of 3 to 4 doz. for Florida; 60c per bunch for California.

Celery Cabbage—\$2 per dozen packages.

Cocoanuts—\$4 per sack containing 100.

Cranberries—Cape Cod Late Howes are steady at \$5 per bbl.

Cucumbers—\$1.85 per dozen for hot house.

Eggs—Receipts are heavy on the basis of 17c, with every indication of a 16c market before the end of the week, now that the Easter demand is over.

Fresh Pork—Local dealers pay 7 $\frac{1}{2}$ c for hogs ranging from 125 to 200 lbs. and 7c for heavier.

Grape Fruit—\$2.50@3 per box.

Grapes—Malagas, \$6 per keg.

Green Onions—50c for Shallots; 20c for Illinois.

Honey—18c per lb. for white clover and 16c for dark.

Lemons—Californias and Verdellis, \$3.25@3.50.

Lettuce—Southern head, \$1.75 per bu.; hot house leaf 10c per lb.

Nuts—Almonds, 18c per lb.; filberts 15c per lb.; pecans, 15c per lb.; walnuts, 19c for Grenoble and California; 17c for Naples.

Onions—The market is stronger and higher, dealers having advanced their quotations to \$1.50 per 100 lbs. for red and yellow and \$1.75 for white; Spanish, \$1.50 per crate.

Oranges—California Navels are in supply and demand at \$2.50@2.75 per box for all sizes. Floridas fetch \$2.25@2.50.

Oyster Plant—30c per doz.

Peppers—60c per basket for Southern.

Piplant—6c per lb.

Pop Corn—\$1.75 per bu. for ear, 4c per lb. for shelled.

Potatoes—The condition is unchanged. Country buyers are paying 15@25c. Locally, the wholesale price is about 40c per bu.

Poultry—Local dealers pay 15c for fowls; 10c for old roosters; 10c for geese; 14c for ducks; 14@15c for No. 1 turkeys and 10c for old toms. These prices are 2c a pound more than live weight.

Radishes—25c for round and 30c for long.

Strawberries—40c per qt. for Floridas; 24 pint crate Louisiana, \$3.25.

Sweet Potatoes—Kiln dried Delawares command \$2 per hamper.

Tomatoes—65c per 5 lb. basket for Southern.

Turnips—50c per bu.

Veal—Buyers pay 8@12c according to quality.

Simon Strauss has purchased a controlling interest in the I. M. Smith Co. and assumed the management of the business April 6. Mr. Strauss has been elected President of the corporation. Mr. Strauss has been engaged in general trade at Alpena for the past seven years under the style of the Strauss Co.

Richard Warner, Jr., with the Colonial Salt Co., is able to be out again after nine weeks confinement with typhoid fever. Dick says Mrs. Warner and himself are going on a fishing trip May 1. After he returns Mr. Ellwanger should make a requisition on Dick for a fish story.

The Transfer Machine Co. has been incorporated with an authorized capital stock of \$10,000, of which amount \$5,330 has been subscribed and \$2,405 paid in in cash. The new corporation will make a machine to manufacture street railway transfers.

B. Sterken, formerly of Hudsonville, now in the show business at 1973 Division avenue south, has purchased the Henry Tiddens shoe stock, at 15 Burton street, where he will continue the business under the management of his son, Raymond Sterken.

Adolph Steil, who for the past five years had operated a wood turning shop at 523 Monroe avenue, has, with other parties, purchased the building at 510 Monroe avenue and removed to that location.

Miss Elizabeth Van Haften succeeds the firm of Van Haften & Vandebeldt in the dry goods and notion business at 940 Grandville avenue.

State Dairy and Food Commission Helme will address the Grand Rapids Retail Grocers' Association at its next regular meeting, April 19.

The Grocery Market.

Sugar—The market is steady on a basis of 5.90c for granulated, f. o. b. New York. Experts on the subject predict that there will be no cheaper sugar for the remainder of the year, as all of the basic conditions are firm and the refiners, owing to the increased cost of refining material, are putting 12 points per pound more into the cost of refining this year than last. The consumptive demand for sugar is quiet. It is pointed out by those who take a cheerful view of the future that the Cuban production runs steadily behind, and to date refiners have not been able to accumulate anything like a normal reserve stock of raw sugar. If they are to procure these supplies they must purchase within the next four to six weeks, before there is any further decrease in the Cuban weekly production. With this buying ahead and the reduced receipts in Cuba, due to the rains and Easter holidays, there should be no trouble, it is suggested, in keeping the market steady for the present, and any further buying for foreign account would make it very strong.

Coffee—All grades of Rio and Santos are maintained on last week's basis, with no immediate change in sight. Milds are moderately active and unchanged. Mocha receded about 2c per pound and is now quoted at about 27c in a large way, green. The cause is apparently lack of demand, as the movement of Mocha stopped almost entirely when the price got up around 30c.

Canned Fruits—No. 10 apples are unsettled as a result of continued dullness and prices favor the buyer, although the best packers are reluctant to make any important concession from their quoted figures. Pineapple is selling slowly at present and prices are nominal.

Canned Vegetables—Tomatoes are steady and quiet. Absolutely no interest is being taken in future tomatoes, as the difference between them and spots is too great. Corn and peas, both spot and future, are in fair demand at unchanged prices, corn being comparatively firm.

Canned Fish—The local salmon market has not yet responded to the stronger advices from the Coast, but as the season of the largest consumption is approaching holders of spot stocks of all varieties look for a strong, if not higher market. Sardines of all kinds are in limited supply and firm, although demand is only fair and chiefly for small lots needed to cover present requirements of consumption.

Dried Fruits—In spot prunes the feeling is steady, as supplies do not seem to be burdensome, and, while at the moment trade is slack, recent developments indicate that consumers are in need of supplies for spring trade requirements. On the Coast the tone of the market for futures has improved of late, although it does not appear that there has been any important demand from home or export buyers. The improvement is attributed to increasing enquiry from the domestic and export trade. The market for peaches and apricots both here

and on the Coast is in buyers' favor. Lack of important demand from the home or foreign buyers has a depressing influence; but, while concessions from the figures named would probably be named, the market is not quotably lower. The spring demand for figs and nuts is not up to the average, according to some reports, but holders are reluctant to cut prices to any material extent. Currants are reported as easier in Greece, but this is thought to be due to fluctuations in exchange. It is too soon to give any estimates of the output from the new crop and for some time to come that will have little, if any, influence on market values. Locally trade on currants, as in other dried fruits, is slow and prices are more or less nominal on the basis of previous quotations. Raisins, especially seeded stock, are dull but the tone of the market is fairly steady.

Rice—The South is reported as firm in its ideas because of the small remainder of stocks, which, it is figured, will merely suffice to tide over into the next crop. Blue Rose and Japans are in light supply at primary points.

Cheese—The market is firm and unchanged. An increased consumptive demand is looked for from now on, but without any material change in the market.

Provisions—Smoked meats are unchanged. Stocks are reported large, and for that reason there has not been the advance which usually appears around the Easter season. A continued good consumptive demand is expected. Both pure and compound lard are steady and in excellent demand. Barreled pork, canned meats and dried beef are all steady and unchanged in price.

Salt Fish—Norway mackerel is being offered at moderate prices, but without change for the week. The demand is light. Cod, hake and haddock are all unchanged and in light demand.

Clarence Rulison, Andrew Swanson and W. A. Larson, all formerly employed by the Glasgow Woolen Mills local branch, have started in business as the Glasgow Tailors at 54 Monroe avenue.

August L. VanDyke, who took possession of the hotel at New Era Jan. 1, has purchased a 1915 Overland, which he will maintain for the use of his customers in connection with his horse livery.

Jacob Liefbroer, who for a number of years had been employed by the Wegner Furniture Co., has started in the hardware business at 1149 Plainfield avenue.

A company is being organized to take over the sample furniture and washing machine business of Bodbyl & Miller, 46 Monroe avenue.

Charles S. Smith has succeeded the firm of Smith & Johnson, conducting a poultry and produce business at 120 Ellsworth avenue.

A man isn't necessarily honest because he is poor.

TRADING STAMP FALLACIES.

Legal Analysis of the Pretensions of Promoters.

In these days, when we are confronted with such National and state legislation as bills governing the resale price of merchandise, establishing minimum wages, and limiting hours of labor, in addition to the various other regulations made by state and city bureaus and departments, all of which tend to cut down profits, increase expenses and restrict freedom of action, the retail merchant is facing the situation in which the railroads and other large enterprises now find themselves.

These expedients, many of which are framed to cure evils which do not exist, have been carefully thought out by social reformers and pseudo-economists, who are willing to try any remedy for evils, whether real or imaginary, the burden of which in the event of a mistake being made will fall upon shoulders other than their own.

To fortify their theories they point to similar legislation in other states or countries, as though the mere fact of passing a law remedied the situation. They urge as a reason for the immediate acceptance of their plans that those laws have been adopted elsewhere, being all too impatient to await the working out of so-called panaceas. The result is that legitimate business is bedeviled with a lot of experimental legislation, while the Government is saddled with new departments which provide snug places for a multitude of office holders at fat salaries. These find a permanent place in the tax budget and thus account, in part at least, for the ever increasing cost of Government, without having so far abolished poverty and its concomitant ills, although they insist this will quickly and surely follow the acceptance of their dogmas.

In calling attention to the burdens that have been forced upon business by the social reformers and law makers, it must be admitted that additional loads have been placed upon business by the very action or inaction of the merchants themselves. However impossible it may seem to prevent pernicious legislation, it is certainly possible to control one's own methods of doing business, and this control must be exercised intelligently and consistently in order to prevent the ever narrowing margin between profit and loss from disappearing altogether.

Recently there has come into business a new device, known as the "Profit Sharing Coupon" or "certificate." Its progenitor was the well-known and largely advertised trading stamp. The distinction between these is that while the trading stamp was incorporated into the business of those who employed it—that is by the act of the retailer himself, presumably after some study as to its effect and advantage—the Profit Sharing Coupon is imposed upon the unwilling merchant by the manufacturer or wholesaler, without consulting or considering the views or policies of the establishment through which the

merchandise reaches the purchasing public. To this extent it is the worse of the two evils. The terms "trading stamps," "Profit Sharing Coupons" and "certificates" are here used interchangeably, as all are the same in principle, the only distinction being that which has been already pointed out.

Modern business is a huge machine, in which every element of unnecessary force, power and expense must be eliminated. Whatever adds unnecessarily to cost or expense is an impediment to successful business.

The Profit Sharing Coupon brings in a factor to the transaction of the business of buying and selling which adds to the cost of the merchandise sold but does not contribute to its value. In these days of sharp competition any element which has this effect interferes with the efficiency of the business machine, and for this reason it may be claimed that the use of the coupon or stamp is unscientific.

The trading stamp is illogical because even though its employment brings a temporary advantage, such advantage lasts only so long as the one who handles it has its exclusive use. Just as soon as others believe that its adoption is affecting business by creating an artificial demand for the article with which it is given, there is nothing to prevent competitors from adopting the same device, until finally the use of the trading stamp will be general and the assumed advantage of its employment will be dissipated.

Accepting the argument that its use increases sales, the general adoption of the coupon means that it levies its tribute upon the business in hand as well as upon the additional business gained. In other words, if a merchant is doing a business of one hundred thousand dollars a year, and if the use of the trading stamp should add 25 per cent to his sales, he would be paying in the cost of the stamps a percentage on the one hundred thousand dollars worth of business he has already in hand, as well as on the new business which the use of the stamps may have brought to him; and if the amount of this expense be charged to the additional business brought in, as it properly should be, such additional volume of business brought to him by its use is a loss instead of a gain.

Furthermore, the coupon device is dishonest because it attempts to deceive the public into believing that it is getting something for nothing, or at least that it is getting back in the premiums the full face value which the coupons appear to have. This is obviously impossible because the coupon company, in addition to the merchandise which it offers as premiums, is compelled to pay all of the overhead charges attendant upon conducting a business of this character, such as rent, (one company claims to have over 500 premium stores) wages, printing and catalogues, advertising and publicity, legal expenses, freight and expressage, printing and distributing coupons and auditing them, in-

surance, besides officers' salaries and dividends on capitalization, so that any representation that the full cost of the stamp is given back to the customer is obviously untrue.

In order to show how heavy a load upon business the trading stamp has already become, I quote from a clipping from the New York Sun of February 6, 1915, as follows:

"Figures showing the premium idea's hold upon the buying public were quoted yesterday at the convention of the National Premium Advertising Association, Inc., at the Hotel Astor. About 300 delegates were present. 'Goods worth one hundred and twenty-five millions are used annually for premium purposes,' said Sidney A. Kirkman, President of the Association, 'in promoting the sale of thirty-five hundred millions worth, and the total annual sales of houses using premiums is over five thousand millions. Five million American homes get premiums annually, and one to every three general retail stores gives them. Over twenty-five hundred firms employed two hundred and fifty thousand workmen making goods used as premiums.'"

Assuming this statement to be true, it does not mean that one hundred and twenty-five millions of dollars worth of merchandise is given away annually, for no well-managed business gives anything away. What it really represents is the sale of one hundred and twenty-five million dollars worth of merchandise by the retailers for the coupon companies, without getting in return any pay for the effort, or any profit on the business. In other words, on every sale there is charged an extra price to cover the cost of the coupon, and this total is turned over to the premium company to pay for this one hundred and twenty-five millions in merchandise and the other avenues of their expense which I have enumerated. This one hundred and twenty-five million dollars worth of merchandise annually, therefore, does not represent the whole burden, for I repeat that added to the cost of the merchandise there are the administration and overhead charges, which, at a conservative estimate, is 20 per cent. of the output, or fifty millions more. Officers' salaries and dividends on capital add an unknown element of large volume to the figures just given, so it is safe to say that, on the face of President Kirkman's statement, at least two hundred millions of dollars are paid over annually to the stamp companies by the merchants who use the trading stamp or coupon, which sum, of course, is drawn from the buying public. Applying these figures, which are based on President Kirkman's statement, to thirty-five hundred million dollars worth of merchandise, upon which the stamp companies receive this two hundred millions of dollars, it follows that the cost to the merchant or retailer is about 6 per cent. on their total sale. Or, if we charge the two hundred millions of dollars to the additional business brought by the giving away of stamps, and if this increase repre-

sents 25 per cent. of the gross sales, then the merchant is taking from the public and paying over to the stamp companies 24 per cent. on the additional sales brought to him by this meretricious device.

But there are other evils, not directly of a monetary character, which make the adoption of the trading stamp an evil to business. First, it displaces the sale of so much merchandise, represented by Mr. Kirkman as one hundred and twenty-five million dollars worth, which the merchant ought to make directly over the counter at its normal percentage of profit, as a part of his regular business.

Second, it distributes the equilibrium of the business and seeks to stimulate the sale of those articles of which perhaps because of inferior quality or narrow profit it is not to his advantage to encourage the sale.

Third, as a charge on the manufacturer or distributor, it adds to the cost and diverts the discount or margin of profit which rightly belongs to the retailer, or at least which the retailer should have as a basis for his selling price.

Fourth, it attempts to force upon him merchandise which he can not offer the public on its merits, but which the thoughtless demand because they have been deceived into the belief that they are getting a bonus for which they are not paying.

Fifth, its purpose is to stimulate the sale of merchandise in competition with articles of relative value which do not include the stamp.

Sixth, it is the object of the stamp company to create a public demand for merchandise containing the coupons, and when such demand is established the manufacturer or distributor commands the market and can increase his prices to the dealer beyond those of competitive articles of the same value, the retail price remaining fixed.

I have not attempted to catalogue here all of the legitimate objections that could be made to the employment of the trading stamp or coupon device. The smallness of the amount of charge against each item sold over the counter has, perhaps, been the reason why this incubus has been permitted to grow without attracting the attention of legitimate merchants.

Clearly there should be, at this time, a general and concerted movement on the part of retailers throughout the country to show their disfavor with this method of merchandising, by refusing to handle articles giving away these coupons, and that this point of view should be freely expressed to discourage manufacturers from employing this device in any of its forms.—E. W. Bloomingdale in Industrial Outlook. (Copyrighted).

Supreme Test.

Scribbler—I've a poem here advocating peace.

Editor—I suppose that you honestly and sincerely desire peace?

Scribbler—Yes, sir.

Editor—Then burn the poem.

BIGGEST AND BEST

Inasmuch as a growing boy soon outgrows his clothes, so our business has been continually outgrowing its quarters.

The remarks of our customers and friends after going through our big warehouse, have many times reminded us that a large number of our customers do not realize how large we have grown.

Therefore, we take pleasure in announcing publicly to-day that we have the largest stock of merchandise in this part of the country. The floor space required for our business is the largest of any in this market.

Our organization of buyers and sellers is made up of trained experts, so that we are in the best position possible to handle your business intelligently, carefully and promptly.

It's a very pleasing thought to realize that in a few years we have grown from one of the smallest to the largest jobber in Western Michigan. This has been accomplished by strict adherence to modern methods, and the positive policy of fair treatment toward all, and we are constantly striving to improve this organization, so that we may continue to give you the very best service possible.

On this basis we solicit a continuance of the favors of our old friends and customers, and the accounts of those merchants whose names are not now on our books.

WORDEN GROCER COMPANY

GRAND RAPIDS—KALAMAZOO

THE PROMPT SHIPPERS



(Unlike any other paper.)

DEVOTED TO THE BEST INTERESTS
OF BUSINESS MEN.

Published Weekly by
TRADESMAN COMPANY,
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E. A. STOWE, Editor.

April 7, 1915.

ONLY COMMON CLAY.

Cunningham, the railway henchman, still retains his place on the Michigan Railway Commission—by the grace of Governor Ferris. Glasgow still suffers under an unjust imputation—by the disgrace of Governor Ferris. Hundreds of letters have reached the Tradesman office during the past week, commending the editorial reference to the situation in last week's paper—all expressive of regret that Governor Ferris should besmirch such an unsullied career by an act of injustice to a fellow man at the behest of political sharks and Democratic attorneys who have been clandestinely retained by the railway ring.

If Cunningham's services were ever of any value to Michigan—which is a matter of grave doubt—his usefulness has ceased by reason of his espousal of the cause of the railway ring and Governor Ferris might as well save the State the expense of his salary, because he is now a non-entity in all that the term implies. To ask such a man as Glasgow to sit on a Commission with such an excuse for a public official as Cunningham is about the worst mockery that can be conceived. The Tradesman does not believe that the big heart and clear head of the Governor will long tolerate an incongruity of this kind. Our Chief Executive has invariably insisted upon efficiency as a requisite to holding office. This element is entirely lacking in the case of Cunningham, who would never accept another salary check from the State if he possessed any knowledge of the fitness of things—the lack of which, by the way, is a distinguishing characteristic of railway hirelings.

DECISIVE BLOW TO RADICALS.

The decision in the United States District Court at Madison, Wis., last week, whereby the Corn Products Refining Company secured an injunction against the State food officials prohibiting their interference with entry of its "corn syrup" into the State, was an event of great importance for every food manufacturer doing an interstate business.

It is well known in food circles that Wisconsin has been one of the "radical" states because of the strong opinions and stronger determination of the late Food Commissioner, John

Q. Emery, recently retired from office.

The Wisconsin Legislature passed the act of 1913 to control the use of the word "glucose" on the label in connection with the corn syrup label. The label was then changed to read "corn syrup 85 per cent., refiners' syrup 15 per cent." This law was attacked on three grounds: As a regulation of interstate commerce, as an unreasonable and oppressive or police power and as depriving the company of its property without due process of law.

The company originally labeled its goods as composed of corn syrup and refiners' syrup, in accordance with the Federal food and drugs act. The State authorities required the removal of such labels, but the United States Supreme Court held this was an interference with the Federal law and the law of 1913 resulted to back up the Emery idea.

Judge A. L. Sanborn, in the United States District Court for the Western District of Wisconsin, has now ordered the issuance of a perpetual injunction restraining the State authorities from enforcing against the Corn Products Refining Company the Wisconsin law requiring the labeling of the ingredients on syrup packages.

Judge Sanborn held that while the language of the Wisconsin act of 1913 was general and broad enough to include all sales of the company's product, whether interstate or intrastate, yet it was the settled rule in Wisconsin to confine such general language to internal commerce, if to do otherwise would avoid the statute.

The court held that the State should be restrained from applying the law to the company's goods or its retailers because this would interfere with interstate commerce and that the law thus restricted to internal concerns is valid.

OUR GREAT OPPORTUNITY.

After the vast opportunities of South American trade, Russia is being held up as a rich field for commercial conquest by the United States. We learned after the first exuberant outburst over South America that for the commercial conquest of a country much preparation is necessary, including a knowledge of the language and people of that country. The lesson is now applied to Russia in the form of a suggestion for the establishment of training schools in things Russian at our universities. It apparently has not occurred to the authors of the scheme that it would be largely a work of supererogation, that there are resident in this country at least half a million people of Russian birth, speaking the Russian tongue, acquainted with Russian conditions, who would be the natural intermediaries in the development of American trade with the Czar's empire. But under the mediæval laws of the Empire, American citizens of Jewish birth are not permitted to return. It is true that Jewish commercial agents are tolerated, but under restrictions which hardly make for the highest efficiency. The inveterate hostility of the gov-

ernment at Petrograd offers few opportunities, and little temptation, for those who are best qualified to build up American commercial relations with Russia.

The existence of this formidable handicap to a perfect understanding between this country and the Russian people must be recognized. Moral issues are not supposed to enter into international trade, but Russia's treatment of the Jewish people did bring about the abrogation of one commercial treaty, and will impede the negotiation of a new treaty. For this Government to draft a new agreement with the Russian government without taking up the passport question would be an abandonment of our original position, a plain acknowledgment of defeat. The moral issue cannot be eliminated. The conscience of the world recognizes that those elements in Russia which work for progress must have behind them the support of enlightened public opinion abroad. At present we occupy a unique position. We are the only great power that can speak out. England and France are not in a position to exercise moral pressure on an ally whose aid they need. Liberal opinion in England and France which found clear voice during the days of repression in Russia after 1906 will now be silent. For the United States to abandon its protest against one phase of reactionary Russian methods would be to surrender a great opportunity.

The action of the voters of Grand Rapids Monday in rejecting municipal ownership nearly three to one would seem to indicate that any influence Deacon Ellis may have enjoyed in this community in the past has ceased to exist. In conducting the canvass the crafty Deacon brought to bear all of the influences at his command. It was the supreme effort of his life and he is understood to have asserted that he was willing to stand or fall on the result. Many probably refrained from voting for municipal ownership because they were afraid of the outcome if Deacon Ellis had anything to do with carrying out of the idea on account of his peculiar methods of political manipulation. Having failed in his aspiration to represent this district in Congress; having conducted a Governorship campaign which resulted in a miserable fiasco and having been turned down nearly three to one by the citizens of Grand Rapids on his pet hobby, it would strike the casual observer that it was about time for Deacon Ellis to retire to private life or resume the occupation by which he acquired several hundred thousand dollars of ill gotten gains to enable him to figure as a political freak and unsound municipal leader.

No one buying a little bundle of orange wood sticks would imagine that they were important enough to call for a ruling by the Treasury Department. But they are, and the ruling is that duty on them when brought to this country must be paid at the rate of 15 per cent. ad valorem. They are classed as manufactured articles, but heretofore have been admitted free as wood unmanufactured.

APRIL IN THE GROCERY.

With spring coming on early, the month of April should see housecleaning at its height. There are special demands to which the grocer caters during the housecleaning season—the demand for equipment for the work, and the demand for quickly prepared foods which will reduce the labor of getting meals and leave all the more time for the great task of cleaning up.

A housecleaning display is therefore timely.

But, put into this display a touch of originality. Not merely "Housecleaning" but "Housecleaning Made Easy"—and in the accompanying show cards emphasize the vast amount of labor saved by having a complete new equipment of mops, brooms and brushes, as well as through an adequate supply of cleansers of one sort and another—soaps, lyes, polishes, ammonia products and the like. It should be good business for the grocer to devote an entire counter to these products while the housecleaning season is at its height.

Contemporaneously, the idea of "Good meals quickly made" can be played up on the provision counter. Here is where a thorough understanding of the housewife's problems will help the merchant to make sales.

For instance, a merchant who knew some of the discomforts of housecleaning and some of the inconveniences in a culinary line talked over the problem with his wife. Together they devised a daily menu covering an entire week and made up entirely from the ready-to-eat goods handled in the grocery store. There were fresh fruits, jams, ready-to-eat breakfast foods, cooked meats, canned fish, fancy biscuits—well, the merchant long before he got through realized that his own table for years back could have been immensely improved at housecleaning time by a close study of the possibilities of his own stock. And with this came the added realization of the fact that in his town were hundred of housewives who lacked the time to sit down and solve the problem that he had just solved.

He gave them, therefore, the immediate benefits of his solution—that is, he made copies of his "Housecleaning Menus" and mailed them to customers, regular and prospective, pasted them in the windows and ran them daily in his newspaper advertising space. The scheme was educative; it caught on; and sales of ready-to-eat foodstuffs were largely boosted as a result. The educative results were permanent; housewives learned of the possibilities offered by foodstuffs with which they had previously had merely a distant acquaintance, and in many instances a steady demand was built up for products which previously had had only a spasmodic, irregular sale.

The grocer is in a better position to urge housecleaning goods for others if he has begun, where charity begins, at home—that is, in his own store. The housecleaning display should have as its background a store thoroughly clean; and now is the time—if you have not already done it—to clean up and make the premises bright. The

shrewd merchant naturally tries to keep clean all the year round; but it is good business at intervals to tear things loose, to readjust and alter and improve; and there is no store so perfect that, looked at from a new angle, it will not show room for improvement.

And extend the clean up and shake up to the staff. This doesn't mean that your sales people should be summarily jumped on or hauled over the coals; it does mean that you should try to take a new interest in them and their work, and to encourage them to renewed effort along broader and more aggressive lines.

For instance, invite suggestions. The putting together of the window displays is often a perplexing problem. You have other things to think of. Give the clerks a chance. There is at least one man on every staff who has some ingenuity or talent in the direction of window trimming. Try out your staff until you determine which is the most promising window dresser, and then give him the work to look after—and don't be afraid to encourage him judiciously, with praise and rewards more substantial than praise.

There are two stores in a certain town whose window displays always seem to stand out. Congratulated on the excellence of his displays, the merchant didn't hesitate to put the credit where it belonged. "Dan puts up all our displays," he said, "and if I do say it myself, we've got everybody else skinned a mile when it comes to originality and effectiveness." Curiously enough, in the one store whose displays came nearest to equaling these, the merchant had adopted the identical expedient of giving an ingenious clerk free scope for his window dressing talents.

So, encourage your clerks to exercise their originality—not merely in window trimming, but in other ways. For instance, there is the important and timely matter of looking up new customers. One merchant has adopted the expedient of allowing each clerk a bonus for every new customer secured. Whether you approve the bonus idea or not, it is worth while to encourage your sales people to initiative along this line. Meanwhile, go after new customers yourself—in your newspaper advertising, by circularizing, and personally if you get the time. It is steady customers that make permanent business; and the merchant's aim should be to get people to his store and to keep them coming.

Certain lines are particularly timely in the grocery department at this season of the year. For instance, gardening—of which there promises to be more than usual this year—will result in a heavy demand for seeds. Put the seed boxes in a prominent place, and suggest them to customers.

In even the most provident household the supply of home-made preserves is rapidly becoming depleted. It is a curious fact that about this time of year the household preserves are generally down to one or two lines, and these, by reason of the resultant monotony in the bill of fare,

aren't any too popular. Hence, it is timely to display jams, jellies, marmalades and preserves. If the housewife doesn't buy, there is an excellent chance that the husband and wage-earner will. Dried fruits, too, will be in demand. These lines will pay well for a little pushing. There is a growing tendency, although, for the substitution of fresh fruits—such as oranges, grape fruit, bananas and pines—for preserves at this season; so that both lines merit and require attention from the grocer.

The after-Lent demand for extra delicacies will make itself felt in increased sales of confectionery. Maple products, too, are seasonable and will be welcomed. Fresh vegetables will be coming in; but the canned varieties can be pushed energetically as less expensive substitutes for the fresh. The one line will help to sell the other.

Incidentally, grocers should be looking forward to the summer months and making his preparations. It is for this reason that a thorough spring clean up of the store is advisable. The clean store will attract fewer flies and more customers. The work that is done now should be done, in part, with an eye to the summer months and the problems that will then present themselves. Screens should be overhauled, woodwork repainted, and everything made ready for the really hot weather, even though weather of that sort is still several months away.

Above all things, pushful methods are timely; and the merchant should constantly seek to improve his own methods, and to educate his selling staff to a higher degree of efficiency.

CANVASSING FOR BUSINESS.

"If the business won't come to you, you must go out after the business." The foregoing argument was used the other day by a representative grocer in support of the much discussed problem of canvassing for orders.

There seems to be little doubt that canvassing brings business—provided you send out the right sort of canvasser. Here, as in all other selling, the results depend chiefly upon the salesman. It is just the same in regard to town canvassing for grocery orders as it is in regard to the roadmen sent out by hardware and implement stores throughout the country. The right man brings business, and lots of it; the wrong man does not.

A number of years ago a young man in the grocery business went up against the proposition just outlined. He had bought a "corner" store, away from the main business section of the city; but unfortunately situated in that within a stone's throw there were half a dozen similar stores all fighting for the purely local business which, at the best, was barely enough to keep two or three stores running profitably. Naturally, the old timers had their friends, who dealt with them regularly, and the newcomer found customers few and far between.

So, in the dull morning hours he left a girl clerk in charge and went after the business.

He did it scientifically. To begin with, he had no list of regular cus-

tomers in the accepted sense of the word. But he selected as prospects the best customers in the vicinity. He went considerably outside the recognized radius of his store, and was thus better able to pick and choose his prospects. Then he canvassed them regularly, so many each morning, aiming to cover the entire list at least once a week. He ran a few features, but did not cut prices; he relied on the psychological fact that the average housewife will order a few articles anyway from a grocery canvasser rather than turn him down completely; and that if the grocer gives satisfaction, he stands an excellent chance of securing repeat orders at his next call, and, more than that, larger orders. He was a pleasant, tactful young fellow, good looking and of good address; he sold good goods; and he knew enough to adapt his calls to the days suggested by his customers.

No, he didn't make a fortune out of his canvassing. But his canvassing brought him lots of orders. It represented the difference, in fact, between fair sized business and practically no business at all. When, a little later, the young man had a chance to buy into a more promising location, he had—despite the handicap of too much competition—been able to put by some money, keep in the good books of the wholesalers and jobbers, and was, in short, in an excellent position to embark on a more pretentious venture. When he moved to his new location, he took a fair share of his old customers with him.

A clerk in a large grocery firm is another instance of successful canvassing. Three days each week he was engaged in the shipping room of the store, routing the goods being sent out for delivery; the other three days he was sent out to call on a list of regular customers and to drum up business. Had he confined his attention to just the regular customers he mightn't have done much, but he used initiative and went after new prospects.

His work in the shipping room gave him a line on people who were merely occasional buyers. Now, if a man is interested enough in a store to buy once, a little follow up work will make him in many instances a regular customer. The mail order houses know this; and act upon the knowledge. Retail merchants, in many instances know it, but they don't always use the knowledge to advantage.

The clerk jotted down the names and addresses of such customers as he encountered them in routing the deliveries; and, when next on the order route, he made a practice of calling. The previous purchase gave him an opening; he knew his goods, and in a good many cases he secured the privilege of calling regularly for orders.

Here is where a canvasser can be made worth while for a store. As a rule, the canvasser is detailed to call upon the steady customers only. They are the people who will, in nine cases out of ten, come in or telephone their orders anyway. The people whom it pays to get after in this way are the

people who have bought occasionally; and in too many instances they are never even approached.

Every merchant knows that suggestion is an important factor in salesmanship. Yet too often the outside salesman is a man who hasn't developed the valuable knack of suggesting things. Suggestion requires, to begin with, a knowledge of the goods. The outside salesman must know whether strawberries are in or not, what lines of fresh fish are included in this morning's shipment, he must be able to suggest pickles and sauces to suit any taste, he must be able to tell the customer a good deal regarding the new jelly powder which the store is demonstrating. And so on.

For instance, a store some time ago demonstrated soup and salad dressing. The outside canvasser took samples of these lines along with him on the order route and showed them to his customers. In one day's work he secured orders for between three and four dozen cans of the prepared soup and more than that of the salad dressing.

His trip was valuable for more than the immediate orders; since he introduced to his customers goods for which there would probably be developed a steady demand. He was building future business; and that is what the salesman, whether inside or outside the store, should always try to do.

Canvassing should be judicious, however. The salesman should not be limited to steady customers; nor, on the other hand, should he be allowed so wide a range of activity as to canvass the sort of people whose business no merchant wants—the dead beats, slow pays and fly by night variety of purchasers. A good policy is to give a clerk two half days a week, and let him make, say, twenty or twenty-five calls upon customers, including a number whose business doesn't come to you as a matter of course. Give him a list of timely specialties to talk up, and see that he is thoroughly posted and train him in the idea of suggesting things besides the goods asked for.

One merchant adopts the plan of selecting a special line for each trip. He talks this over with his order-taker, explaining to him the selling points of the article, and sends him out with instructions to push that special line. Of course, he takes whatever orders come, and he suggests goods that are not asked for; but this one selected article is suggested to every customer, with a more or less detailed explanation of its particular value. A different article is picked out for each trip. The results of this experiment are reported to have been very good.

The merchant's canvassing policy—whether to canvass or not to canvass, whether to canvass steady customers only or to go out after new trade—must be adapted to his own particular circumstances. No one rule can be made to cover every business; for the simple reason that no two businesses are identical or surrounded by identical conditions.

REPRESENTATIVE RETAILERS.

John Rynberg, Veteran Grocer of the South End.

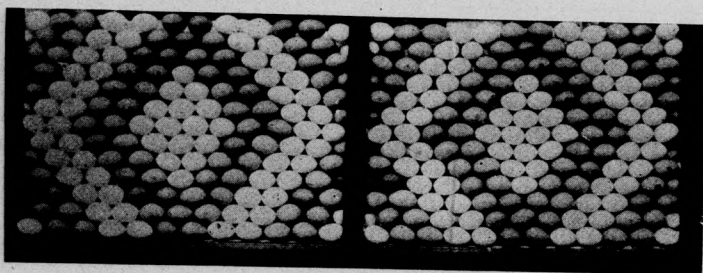
John Rynberg was born in Holland, Europe, February 12, 1861. His parents came to this country when he was 6 years old, locating in Grand Rapids. John attended the common schools until he was old enough to go to work, when he obtained employment in the sash, door and blind factory of Skinner, Ward & Brooks, which was then located on Mill street. He remained in the employ of this firm four years, when he was engaged to run a buzz planer for the Phoenix Furniture Co. He remained in this capacity twelve years, not only giving the company his best efforts during

Fair. He has no children by either marriage.

Mr. Rynberg is not a member of any church or affiliated with any fraternity. He has no hobbies, except his store and his home. He has long specialized in window trimming, his taste running especially to the display of eggs. For several years his windows have been a source of much interest and gratification to the residents of the south end from March 1 until May 1. He exhibits much taste in the planning and execution of these egg displays, two of which are shown on this page, together with a portrait of Mr. Rynberg standing in the doorway of his store. It will be noted that he succeeds in securing a



John Rynberg and His Easter Egg Display.



Another Novel Egg Display.

that long period of service, but contributing two fingers from his left hand as a token of his faithfulness.

March 20, 1887, Mr. Rynberg formed a copartnership with Martin Vanderveen and engaged in the grocery business at 1159 South Division avenue, corner Hall street, under the style of Rynberg & Vanderveen. Two years later he purchased the interest of his partner and since that time he has continued the business alone. When he engaged in business he subscribed for the Michigan Tradesman and it has been his faithful friend and constant adviser ever since.

Mr. Rynberg was married September 22, 1882, to Miss Jennie Albright. She died six years later and on March 29, 1904, he married Miss Hattie B.

striking contrast by the separation of white and brown eggs.

Personally, Mr. Rynberg is a genial gentleman who has many friends among the trade. He has always been regarded as the soul of honor and would rather suffer the loss of his remaining fingers than do a dishonorable act. His highest ambition is to ultimately acquire the corner he now occupies and replace it with a substantial brick structure, in which hope his numerous friends, including the Michigan Tradesman, heartily join.

Now that there are no more poles to discover, why not send a few explorers back to the old ones just to see if they have moved since last seen?

PAY UP WEEK.

Fifty Thousand Dollars Collected in Six Days.

Waukon, Iowa, April 1.—We instituted Pay Up Week with a two-fold purpose in view. First, to develop a community habit of annual settlement. Second, to meet a rather aggravated case of over done credit. The Commercial Club in its work in the community is continually asking for money, and it was thought that it might be of some assistance in bringing money into the till.

was given the customer entitling him to a chance on the prize money. These tickets proved the means by which the contagion was carried. 'I am going to get the big money' was the common expression on the street as men showed the number of tickets they had. (No. 1.)

At the close of the week the drawings were held and the prizes distributed.

The books showed that about \$50,000 was paid in during the week that could be reached but there were quite a number of payments made on the general plan of settlement that we could not estimate. Over 2,000 personal accounts were cleared off the ledgers and some of them were called bad accounts. Of course the larger number of accounts were small but some as high as \$500 were paid.

Charles F. Pye,
Sec'y. Commercial Club.

PAY UP WEEK. TICKET.

Firm.....
No.....

PAY UP WEEK Duplicate Ticket

Firm.....
Name.....
No.....

Tickets Given When Payments are Made No. 1.

Tribute to the Memory of Rev. Staley.

Ludington, April 5.—The news of the death last Thursday of Rev. J. J. Staley, at Manistee, will be received with sadness by hundreds in all sections of the country, including hosts of traveling men. Mr. Staley rose from the ranks of the working classes to a position of great influence in his

Settle Your Account and Win Prize Money.

The beginning of the year is an appropriate time for the settlement of the affairs of the year that has gone and a clearing of the slate for the year to come. The Waukon Commercial Club appreciates the business that has come to the town during the past year. In spite of war and unfortunate conditions the business compares favorably with other years but an unusually large proportion of it is being carried on the books of the merchants, professional men and others.

It is proposed to make a special effort to settle these book accounts and the week of January 9 to 15 has been set aside and is known as "pay your account week." All members of the Club are urged to settle with their fellow townsmen and every one is asked to start the New Year right by making some kind of a settlement with merchants and others that they owe. In order to encourage these payments the Waukon Commercial Club offers prizes for the week mentioned aggregating fifty dollars.

On cash payment of the enclosed account a ticket will be presented to you that will entitle you to a chance on the fifty dollar prizes.

No. 2

The first step was a personal visit to each of the business firms to determine the amount being carried and the number of personal accounts. Based upon this information we had printed slips, (No. 1) which were given to each firm to send out with their regular statement of account. This was the first intimation that the people had that such a move was on. This was followed up by a business-like appeal through the regular columns of the newspapers. Each of the following points were made the subject of above a quarter of a column and were made as concrete as possible by illustrations.

1. Every man should once a year at least get his business bearings—whether farmer, merchant or housewife. This is a good time to get straight with the world.

2. The abuse of credit is a factor in high prices. Do not growl about high prices when you are owing the men that must charge more to offset your negligence.

3. Business is an endless chain. Each link is bound to its neighbor. A cannot pay because of B's neglect. Get out of the way.

4. Business development and the reign of prosperity are handicapped because of the abuse of credit. Put \$200,000 into the business of Waukon and see what a change will come over affairs.

5. You expect to pay some time. Why not now and perhaps win a prize.

At the beginning of the week large display window cards were distributed calling attention to the matter of annual settlement and also to the fact that \$50 in gold was to be given away to those who paid accounts this week.

The members of our organization were the first to show their sincerity by settling. On settlement a ticket

community. Few traveling men who have made Manistee during the past twelve years have failed to meet this man among men. Hunters and fishermen from all sections have come in contact with him, for he was a hunter of note and a most enthusiastic follower of Izaak Walton. He was active in every line of endeavor in the moral and physical upbuilding of the community in which he lived; in fact, his beautiful personality and influence were felt far beyond his immediate surroundings. The writer, who has had the honor of the acquaintance and friendship of Mr. Staley, happened to be in Manistee at the time of his death. The city was cast in gloom. The sad news was silently passed from mouth to mouth. Nearly everyone spoke of his high qualifications and of some kind deed he had performed in the past. He had no prejudices. While in name he was a Congregational minister, in fact he was everybody's minister. The Jew, the Catholic and Gentile were alike to him and he held the respect and esteem of each in turn. His universal good fellowship brought him in contact with many traveling men and to the casual observer he appeared to be one of them. He was an active although unostentatious, worker in all Masonic bodies and of the Mystic Shrine. He was also a member of the Knights of Pythias. He was as much a part of the business world of Manistee as he was of the ministry and his passing will be a blow to that city. The world is better for his having lived in it. Column after column of interesting incidents and good deeds performed by him, could be written. The writer, on behalf of Mr. Staley's traveling men friends, extends to the bereaved widow heartfelt sympathy.

James M. Goldstein.

DRASTIC LEGISLATION.**Propose to Curtail Trading Stamps by Taxation.**

Portland, Oregon, April 2.—The referendum will be invoked by trading stamp concerns next fall to secure the repeal of the recently passed trading stamp and gift scheme law in Oregon, according to reports in retail circles, but the retailers express confidence that the bill they put through at the last session of the Legislature will remain on the statutes, despite efforts to dislodge it.

The law was supported by the Oregon Retail Merchants' Association, which has thirty-seven city organizations affiliated with it and 3,350 individual members. It is drastic, providing a State tax of 5 per cent. for the privilege of using the trading stamp. This is in addition to the cost of the stamp privilege. The tax of 5 per cent. is on the gross receipts of the firm.

The law has aroused much discussion, favorable and otherwise, but on the whole the retailers have expressed themselves as well satisfied with its provisions.

One supporter of the trading stamp, previously noted, is the Olds, Wortman & King Co., one of the largest department stores in the State, located in this city, which declares in its advertisements that it will continue to give the S. & H. Green Trading Stamps with all purchases, although the law cuts down its profits. This is said to be the only large firm in the State which has come out boldly for the premiums. There are more than thirty days' grace left before the law goes into effect, but the Olds, Wortman & King Co. is not expected to change its attitude.

The tax the trading stamp companies ask is between 2½ and 4 per cent. The addition of the State tax of 5 per cent. makes the giving of stamps almost prohibitive. A loop-

hole in the law is being sought and one suggested is the redemption of the premiums in cash, making it a more genuine profit-sharing scheme. Whether this would be forbidden by the provisions of the law is not yet certain and it may be tried out in the courts.

The Attorney General is of the opinion that the law as it stands is constitutional and expresses doubt that the trading stamp attorneys can shake its provisions in a test of its constitutionality.

Provisions of the Law.

The main features of the law are embodied in its first section, which reads as follows:

"Section 1. Every person, firm and corporation who shall use, and every person, firm and corporation who shall furnish to any other person, firm or corporation to use, in, with or for the sale of any goods, wares or merchandise in the State of Oregon, any stamps, coupons, tickets, certificates, cards, or other similar devices, which shall entitle the purchaser receiving the same with any sale of goods, wares, or merchandise, to procure from any person, firm or corporation any goods, wares or merchandise free of charge, or for less than the retail market price thereof, upon the production of any number of said stamps, coupons, tickets, certificates, cards, or other similar devices, shall pay annually, on or before the first day of March, to the State of Oregon an excise tax of 5 per centum per annum upon the gross receipts of such person, firm or corporation received in this State. And for the purpose of ascertaining the amount of the same, it shall be the duty of every such person, firm, and the president, secretary and treasurer of every such corporation, or such of them as reside in this State, or if none of said officers reside in this State, then of the general manager or agent of such corporation having

general control, management or supervision of its business within this State, to transmit to the State Treasurer on or before the first day of March of each year, a statement under oath of the gross receipts of said person, firm or corporation, for business transacted within this State during the preceding year, ending December 31 of said preceding year, and if such person, firm or corporation shall fail to make such statement, or to pay such tax for the period of thirty days from and after such statement is required by this act to be made, or after such tax is due and payable as herein provided, the amount thereof, with the addition of 10 per cent. thereon for such failure, shall be collected of such person, firm or corporation for the use of the State, and the same is hereby declared to be and is made a debt due and owing from such person, firm or corporation, to the State of Oregon, and the Attorney General of the State, or the District Attorney of the proper county, shall commence and prosecute to final determination in any court of competent jurisdiction, an action at law to collect the same; and it is hereby made the duty of the State Treasurer to give notice to the Attorney General of such failure to file such statement, or to pay such license within ten days from and after the expiration of said thirty days hereinbefore mentioned."

The penalty for violations is a fine of not less than \$100, nor more than \$1,000, or imprisonment for not less than thirty days nor more than six months.

Utah Against Trading Stamps.

Salt Lake City, April 3.—Two bills designed to discourage the giving out of trading stamps have been enacted by the Legislature of Utah.

One of these new laws provides that trading stamp companies must

maintain a regular office in the State and must give a bond of \$20,000. The other law imposes a tax of 50 cents per thousand on trading stamps when given out to the public.

Dry Goods Merchants Organize For Protection.

Battle Creek, April 5.—Dry goods merchants from seven nearby cities gathered here recently and formed an organization for mutual protection and benefit. John C. Toeller, of Toeller-Dolling, of Battle Creek, was elected President. D. M. Christian of Owosso, was elected Vice-President and C. S. Drake, of Elkhart, Ind., Secretary. The meeting was held at the invitation of Mr. Toeller. The other merchants present were C. W. Carpenter, manager of the Gilmore store, Kalamazoo; G. R. Jackson, of the O. M. Smith store, Flint; A. K. Richey, of the Richey Co., of Dowagiac; William Brogan, of the Dancer-Brogan store, Lansing, and C. S. Drake, of the H. B. Sykes Co., Elkhart, Ind. There was a luncheon at noon and a dinner in the evening for the dry goods merchants.

The special purposes of the Association are to secure protection against misbranded goods and to encourage truthful advertising. Only one person or firm from each city may join the Association. The members must be retailers of dry goods, ready to wear or kindred lines. They must have a reputation as being truthful advertisers.

Up to the Minute.

"How useless girls are to-day. I don't believe you know what needles are for."

"How absurd you are, grandma," protested the girl. "Of course I know what needles are for. They're to make the graphophone play."

New Customers

NEW TRADE comes with the introduction of new products. By an improved refining process the Standard Oil Company—an Indiana Corporation—has produced the ideal illuminating Oil. This product is 20 per cent more efficient than any other oil. It is called

Perfection Oil

The wise dealer is the one who anticipates the actions of his competitor. The dealer who builds his trade on PERFECTION OIL enjoys a greater volume of sales and insures for himself more profits.

PERFECTION OIL pleases the old customer and attracts new ones. The new oil burns 20 per cent longer and gives 20 per cent more light than any other oil. It develops a brilliant, steady light; burns absolutely without odor and does not char the wick. It is an ideal fuel for oil-burning cook stoves and heaters, and is admirably adapted for use in incubators.

PERFECTION OIL is guaranteed by Standard Oil Company—America's greatest service organization. Dealers may recommend it with the knowledge that every one of the claims made for it are accurate and subject to the most scrutinizing tests possible. Our local distributing station will furnish you with all necessary information upon request.

Standard Oil Company
An Indiana Corporation
CHICAGO



Michigan Retail Hardware Association.
 President—Frank E. Strong, Battle Creek.
 Vice-President—Fred F. Ireland, Belding.
 Secretary—Arthur J. Scott, Marine City.
 Treasurer—William Moore, Detroit.

Endeavor to Secure the House Clean-in Trade.

Housecleaning isn't a matter of the day, week or month; it is a matter of weather. If the housewife finds the weather bright and warm, she starts to work. The hardware dealer should plan his house cleaning campaign accordingly and take note whether the sky is bright or lowering. With this proviso, that any selling campaign should be started a week or two in advance of the time when people will naturally commence to buy; on the old but shrewd principle that the early bird gets the worm and the earliest bird gets the fattest worm and a second helping.

There is, to a certain extent, an all the year round demand for the goods which are especially salable at house cleaning time. The fact that at this particular season they are more than ordinary salable should, however, be no excuse for the hardware dealer letting up in the matter of pushfulness and waiting for the business to come to him. An aggressive campaign, started as early as possible, means bigger business when the season is at its height.

In this connection, an idea adopted by a good many merchants is worth trying, if you have not tried it already. Give the particularly seasonable goods for the time being at least, a department of their own—and put them well in front. One hardware dealer at this particular season, toward the end of March and the beginning of April, devoted a section of his store to a house cleaning department. A streamer is hung up bearing the significant words: Clean Up. We'll Help You.

In this department are prominently displayed the large variety of house cleaning essentials. The possibilities in this line are, indeed, larger than most purchaser imagine; they need to be shown the goods under their very eyes to be properly impressed with the opportunities in the labor saving line which the hardware stock offers. Brooms, brushes, pails, mops, carpet beaters, carpet stretchers, nails, tacks, tools of all kinds, polishes, paint specialties—these, and a host of less familiar lines can be profitably displayed.

Incidentally, if you have never tried the experiment before, this is a good opportunity to put in a sales tables for the displaying of the smaller and

lower priced articles. Displayed on a table in the middle of the floor, with price tags and, if need be, show cards attached, the goods practically sell themselves; all the clerk has to do is to wrap them up and take the money. Of course, a good salesman who understands his business won't be content with this; he will seize the opportunity offered by one purchase to suggest other things.

It is good policy to feature a "leader" for the house cleaning department. For this purpose, naturally, a novelty should be suggested. By "novelty," I mean some article which is not a recognized staple. And this novelty should be demonstrated.

For this purpose, the vacuum cleaner is as good an article as any. It is still a comparatively new device. A demonstration will attract people to the store; at the same time it will help to sell, not merely the vacuum cleaners themselves, but various house cleaning incidentals. Polishes too, can be demonstrated; and floor finishes. A washing machine demonstration may attract, or a demonstration of aluminum goods; although the latter line is not necessarily connected with house cleaning.

One merchant last year had a clerk demonstrate the vacuum sweeper in the display window. A manifestly dusty rug was laid every afternoon, and the sweeper run over it; more dust was thrown on and taken up. Either the hand or the electric service can be featured in this way; the former, of course, has the wider opportunities for making sales, since electric current is not necessary to run it. A merchant who handles both conducted simultaneous demonstrations; the hand apparatus in the window and the electric vacuum cleaner inside the store.

The line to be demonstrated is, of course, a matter for the merchant's own individual judgment to decide. Local conditions vary; the article which would appeal in one locality might "fall flat" as the saying is in another.

Window displays are good business; a demonstration window display is particularly pulling. Incidentally, use show cards inviting the customer to step inside and secure further information. No window without show cards can be termed complete. Next to a live demonstration, a contrast display is most effective. This is an old device, indeed, but the merchant who can think up a new variation will find it worth the trouble.

The principle is this: An old tea kettle is made the center of the dis-

play. One half is brightly polished; the other half is left dull and discolored. The contrast is a lesson in "cleaning up;" the kettle can be made an effective center for a polish display. Or, an old bit of flooring can be partly renovated with crack filler and floor finish; the finished floor, contrasting with the unfinished portion, is a pretty direct hint to the passer-by as to what a little floor finish and a little crack filler and a little elbow grease will do to improve the appearance of the floors in his own house. The ingenious merchant can think up numerous variations of the original idea. The article which provides the contrast should, of course, be helped out by a showing of the goods which do the work, and by show cards which tell something of the process. Incidentally, let the show cards invite the passer-by to, "Come in and learn all about it."

In any event, window display is essential to a successful house cleaning campaign, even if the more striking features I have suggested are not utilized. A showing of the goods, backed up by show card suggestions, will do a lot to boom business.

Polishes, paints, enamels and similar lines are all timely. In fact, anything that will make the old look new and the dirty look clean deserves to be pushed. The house cleaning campaign can be made in a way either a prelude or an accompaniment to the big paint selling campaign of the spring. The "Clean Up" idea should be featured prominently; and with it, in connection with such devices as vacuum cleaners, washing machines and dustless mops, the merchant should, in his advertising, his show cards and his personal salesmanship play up the idea of spending money to save labor.

It may be worth while to rent vac-

uum cleaners. Many hardware dealers do this. It is a preferable alternative to the "free trial;" and should be done, not for the sake of the immediate revenue, but with an eye single to the ultimate sale of the article. For this reason the rental price should not be made too low; or people will be encouraged to go on renting when the hardware dealer's aim is, naturally, to induce them to purchase outright. His selling strategy should be directed toward this end.

Printers' ink can be used helpfully in this part of the spring campaign; both newspaper space and circular advertising are good, particularly if, in connection with the latter, the merchant uses a carefully selected mailing list. William Edward Park.

His Score.

"What's that piece of cord tied around your finger for?"
 "My wife put it there to remind me to post a letter."
 "And did you post it?"
 "No, she forgot to give it to me."

The Ventilation of School Rooms Is a State Law Requirement

For years the heating and ventilation as applied to school houses has been one of our special features.
 We want to get in touch with School Boards that we may send them descriptive matter.
 A record of over 300 rooms ought to be evidence of our ability.
 Steam and Water Heating with everything in a material line.
 Correspondence solicited.

THE WEATHERLY CO.
 218 Pearl Street Grand Rapids, Mich.

REYNOLDS SHINGLES



Guaranteed for 10 years
 H. M. Reynolds
 Asphalt Shingle Co.
 Grand Rapids, Mich.

Foster, Stevens & Co.
Wholesale Hardware

157-159 Monroe Ave. :: 151 to 161 Louis N. W.
Grand Rapids, Mich.

DIAMOND TIRES

NEW FAIR PRICE LIST

Size	Smooth Tread	Squegee Tread
30 x 3	\$ 9.00	\$ 9.45
30 x 3 1/2	11.60	12.20
32 x 3 1/2	13.35	14.00
34 x 4	19.40	20.35

Other sizes reduced in about the same proportion. We carry all regular sizes in stock.

SHERWOOD HALL CO., LTD., Distributors
 30-32 Ionia Ave., N. W., Grand Rapids, Mich.



Came to Look and Remained to Buy.
Written for the Tradesman.

Dressed very plainly, I went into the suit department of one of our best stores recently and stood looking enquiringly at each saleslady who happened to glance in my direction, carefully handling the coats on a rack near me the while.

Although I tried to make my manner as appealing as a dog asking for a bone, and the sales ladies were not especially busy, it was some little time before one of them advanced with hands on hips, pulling herself up out of her corsets and asked me with brows raised to a slant of about forty degrees of indifference, "Wuz there something?"

"I would like a coat," I replied, as modestly as I was dressed. Then, notwithstanding the fact that any sales person of ten days' experience should have been able to take an inventory of my wardrobe at a glance, she asked with a bored expression, "How much do you want to pay?"

I told her not over \$12 or \$15 and she began laying out the coats. About this time she looked over my shoulder with a "Hello, Jen, how do you feel this morning?" Then with an occasional "How do you like this?" and "This is about your size," to me, she carried on a conversation with her friend about a party they had attended the night before. It is needless to say I soon left.

I next visited the millinery department and began to examine the hats laid out on one of the tables, when a

voice at my elbow full of ginger and soft as violets asked, "Are you looking for a hat this morning?" And before I could answer she of the ginger and violets had picked up one and, holding it up critically, said, "This just came in from the workroom. Isn't it a dear little mouse of a thing?" And I felt at once that she "had my number."

It was a little street hat, genteel and modest, and the color "went" with my suit. But before I had gone further in my calculation, the little lady asked me if I didn't want to try it on, and taking it for granted that I did, was already turning a chair for me before one of the large mirrors. My own hat was deftly removed and the little gray "mouse of a thing" was on my head adjusted to just the right angle, and Miss Ginger and Violets suggested that if I liked it she would have it "raised a bit right there." Then this hat was laid aside and one after another was brought out for my inspection. Some were placed upon my head and quickly removed and others, with a mirror in my hand, we examined from different angles, always with a suggestion as to the becomingness of the shape, size, color and style of the trim, and between times we talked dress in general.

Almost before I knew it I had confided to my companion, for such she was in this instance, that I had thought to make my hat "do" for a while, as I felt the greater need of a coat. And this blessed sympathetic

bunch of human helpfulness brought out a piece of chiffon and lace and showed me how with a bit of velvet from my scrap bag, I could make me a very pretty neck piece that would touch up my suit. And as she reminded me that "coats would be cheaper a little later," I paid her \$10 and went away, happy in the possession of the little gray hat and several points regarding true salesmanship.

The truth was, I had not intended to buy either hat or coat that morning, but was just looking for a story. I later found that these two sales ladies were receiving the same salary.

Rose Andrus.

The trade in eggs preserved by the freezing process is steadily increasing in spite of adverse newspaper comment and some rather serious setbacks in other ways. When this method of keeping eggs was first introduced, it was quite successful because the pioneers were careful. This immediately influenced many packers to go into the business who did not know how to handle it and did not have the disposition nor skill to do the work as well and carefully as it should be done. The result was that much inferior stock was put on the market and some of it was seized and condemned by Boards of Health officials. This caused unfavorable newspaper comment which had a tendency to discourage the business for a time. Afterward the Department of Agriculture took up the details of the business, made some experiments and investigations and got out a very

good bulletin covering the subject. Now the business is handled as it should be in most cases and it is a very permanent part of the egg business and doubtless always will be.

A bill has passed both houses of the Minnesota Legislature requiring the advertiser or seller of eggs to make the purchaser aware of the fact that he is getting cold storage goods if this be the case. For violation of the law a fine of from \$25 to \$100 has been provided. The measure is effective immediately.

Quotations on Local Stocks and Bonds.
Public Utilities.

	Bid	Asked
Am. Light & Trac. Co., Com.	314	318
Am. Light & Trac. Co., Pfd.	107	110
Am. Public Utilities, Pfd.	63	66
Am. Public Utilities, Com.	29	32
Cities Service Co., Com.	48	48
Cities Service Co., Pfd.	54	56
Comw'th Pr. Ry. & Lt., Com.	51½	53½
Comw'th Pr. Ry. & Lt., Pfd.	79½	81½
Comw'th 6% 5 year bond	98	100
Holland St. Louis Sugar	4½	5¼
Michigan Sugar	58	59
Pacific Gas & Elec. Co., Com.	42	44
Tennessee Ry. Lt. & Pr., Com.	5	7
Tennessee Ry. Lt. & Pr., Pfd.	27	32
United Light & Rys., Com.	44	46
United Light & Rys., 2d Pfd.	66	68
United Light & Rys., 1st Pfd.	68	70
United Light 1st and Ref. 5%		
bonds	82	85
Industrial and Bank Stocks.		
Dennis Canadian Co.	80	90
Furniture City Brewing Co.	50	60
Globe Knitting Works, Com.	130	140
Globe Knitting Works, Pfd.	98	100
G. R. Brewing Co.	90	110
Commercial Savings Bank	220	
Fourth National Bank	215	
G. R. National City Bank	169	175
G. R. Savings Bank	255	
Kent State Bank	245	250
Old National Bank	190	195
Peoples Savings Bank	250	

Being fond of cocktails is a feather in no man's cap.

ASK YOUR JOBBER FOR

Hart Brand Canned Foods

HIGHEST QUALITY

Our products are packed at five plants in Michigan, in the finest fruit and vegetable belts in the Union, grown on lands close to the various plants; packed fresh from the fields and orchards, under highest sanitary conditions. Flavor, Texture, Color Superior.

Quality Guaranteed

The HART BRANDS are Trade Winners and Trade Makers

Vegetables:—Peas, Corn, Succotash, Stringless Beans, Pork and Beans, Pumpkin, Red Kidney Beans, Tomatoes, Spinach, Beets.

Fruits:—Cherries, Strawberries, Red Raspberries, Black Raspberries, Plums, Pears, Peaches.

W. R. ROACH & CO., HART, MICH.

Factor,es at

HART, KENT CITY, LEXINGTON, EDMORE, SCOTTVILLE.



A letter has been received from B. G. Coryell, Cashier of the Farmers' Exchange Bank, of Chesaning, which he sent out to his friends in celebration of his business birthday anniversary. He has spent forty years in the banking business, thirty-four of them having been spent in Chesaning. Mr. Coryell started his banking career with Ephraim Denison and Horton Longyear, at Mason.

The project for a bank at East Lansing seems to have fallen through. A year ago this spring a number of East Lansing residents together with real estate dealers in that city discussed a proposition for an East Lansing bank. It was pointed out that there was a convenience in a city bank, all banking business now being done in Lansing. Although the number of business houses at East Lansing have doubled and the town has increased in size, yet the plan seems to have been dropped entirely this spring.

The City Bank of Battle Creek is to construct an eight story building, to cost approximately \$125,000 on the present site as soon as tenants move and the present three-story structure can be razed. The general contract was let to the S. B. Cole Construction Co. Eighteen more contracts are to be let within the next month, covering every branch of the work necessary in the construction of such a large building.

The circular sent out broadcast by the German Ministry of the Interior, appealing urgently to the German people to exchange their gold for notes, attracted attention as a curiosity in economic history. The language of its appeal was directed first, as was natural, to the sentiment of patriotism. But it also set forth emphatically that to the private citizen, "paper money is a substitute of full value," that gold can serve no purpose in his private possession, and, finally—the remark is very curious—that "every bank or postoffice will change the gold into paper without charge."

In future histories of the war, this proclamation will undoubtedly be considered in connection, first, with the Reichsbank's suspension of gold redemption of its notes, in August, and next in connection with the statue passed by the Bundesrath on November 23, in which the buying or selling of German gold coin at a premium was made punishable by a fine up to 5,000 marks, together with imprisonment up to one year. The Berlin government stands, therefore, in the un-

usual position of formally opening the way to currency depreciation, then suppressing by law the usual indications of such depreciation, and then appealing to its citizens to give up their gold for currency, on the ground that the currency is not depreciated.

History tells us that when governments have tried to keep gold and to sustain the public credit by imposing severe penalties on bidding a premium for gold, the final result has been disastrous. In the Terror days of the French Revolution, punishment of death was prescribed for trafficking in paper currency at a discount; but the paper currency nevertheless sank in real value until it became worthless. Philip the Second of Spain inflicted confiscation on citizens caught exporting gold; but Spanish credit went nearly to wreck as a result.

That Germany's currency is depreciated, the foreign exchanges prove. In Europe, it has gone so far that the Norwegian bankers are refusing to sell goods to Germany, except for gold or for Norwegian money. Meantime, the Reichsbank's enormous gold reserve continues to accumulate. For what purpose? The Berlin authorities answer—in order to maintain a 33 1/3 per cent. reserve of gold against a constantly increasing paper circulation. The purpose is sound; but the adoption, in order to achieve it, of measures which themselves tend to depreciate the currency, complicates everything.

A member of one of our best known and most conservative banking houses remarked this week, "I am a bull on the situation." It is only recently that such pronounced expressions have been heard. The banker quoted did not mean that he looked for or desired an actual boom in the near future. What he did mean was that fundamental facts are not going to be adverse to a revival of general business, and that if the Nation's industry does not by next fall show signs of a vigorous revival, the cause will be found in political rather than economic conditions.

There is a strong impression here, wholly non-partisan, that the industrial and financial situation is more in need of a political let-up than of anything else. Our merchants, manufacturers and bankers are unable to view the war and its outcome with the apprehension that characterized them several months ago. They believe that our foreign trade will continue very heavy for at least a year

after the ending of hostilities. They are not afraid that Europe will sell American securities at a rate that will inconvenience us. And they are not frightened by the suggestion that eventually the lessened purchasing power of Europe will be reflected in diminished exports from America.

There is a tendency here to trace some analogy between these times and those of twenty years ago. In 1890, a vicious currency measure was

passed by Congress, the result being witnessed in the panic of 1893. For three years after 1893—three of the hardest years in our history—the clamor for new silver legislation was kept up, not alone by persons of small intelligence but by a good many of more than average intelligence. A large part of the hardship of those days was unnecessary, and when the people of the United States had suffered all they could or would, they announced to the world in no uncer-

Fourth National Bank

Savings Deposits		United States Depository	Commercial Deposits
3 Per Cent Interest Paid on Savings Deposits Compounded Semi-Annually		3 1/2 Per Cent Interest Paid on Certificates of Deposit Left One Year	
Wm. H. Anderson, President John W. Blodgett, Vice President L. Z. Caukin, Cashier J. C. Bishop, Assistant Cashier		Capital Stock and Surplus \$580,000	

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 3 1/2 % if left a year.

Capital	\$ 1,200,000.00
Surplus and Profits	581,211.73
Resources	10,741,021.74

Grand Rapids National City Bank
City Trust and Savings Bank
 Grand Rapids, Michigan

tain terms that henceforth every dollar of American money could be considered as good as a gold dollar. That is the meaning the world-put on the elections of 1896 and 1900.

For a number of years the Federal and State governments have been busy passing laws and creating facilities looking to the regulation of industry by Government. Rightly or wrongly there is a very strong feeling among business men of every political complexion that this movement has been carried far beyond the limits of reason or safety. From the start, this financial community has refused to hold the European war exclusively responsible for the hard times witnessed in this country since last summer.

The hard times were approaching before the war was ever thought of. No one, of course, will deny that the war has been a disturbing factor; but there is a very general feeling to-day that since the mechanism of exchange has been put again in running order, other influences have been checking industrial revival. If, our financial interests contend, we could obtain some assurance that the country at large is tired of the policy it has been pursuing with reference to "big business," the favorable effect upon American industry would be immediate.

That portion of the American citizenry which trades in stocks—a much larger percentage than is commonly supposed—has indulged in the illusions of hope to a greater extent in the past week or ten days than for many years. The result is a stock market during the war in Europe which puts to shame many of our markets previous to the opening of that war. It has been largely a matter of specialties but they have been only the leaders. Almost everything has gone up, and some of the least valuable stocks have joined cordially in the movement. You cannot usually tell just why a stock market goes up at a given time. After you have exhausted all of the reasons for an advance you still find that they are seemingly insufficient, or if sufficient that those reasons should have been just as operative at some other time. It is largely a matter of certain people with capital and skill deciding on the psychological moment. This time a possible cessation of the war in the near future is alleged as the great cause. It is safe to say that the responsible men in the governments of the countries concerned have no definite idea when the armies will lay down their weapons. Accordingly the person who has a straight tip from Wall street on the subject should not place too much reliance on it. Then there is a curious enigma involved in this question. Many of the stocks have gone up because the companies they represent are doing a large business for the belligerents. If then the war is going to cease soon, why don't those stocks quit going up? It is certain as anything can be that peace would be followed by instant decline in the orders for munitions of war. But

it is foolish to ask for consistency in a speculative stock market. The great inflow of funds into this country from abroad in the shape of actual money and credits, and the consequent decline in interest rates, is one large element in the rise in securities. Then it should be borne in mind that many people in Europe must have concluded that the United States is a much safer place for their wealth than a European country. It is all very gratifying. Not only is our National vanity flattered by these conditions but we can exult in an average state of mind in the United States pleasantly in contrast with the horrors following the announcement of the huge conflict in Europe. This revival is quite different from those that President Wilson and Secretary Redfield have created from time to time by their words of cheer, which have proved evanescent. The tonic given to the country by Wall street is healthful. One should not be surprised to find however within a period measured by days that prices have been carried up too rapidly.

As to the duration of the war, there are doubtless efforts on the part of all the combatants to find out one another's state of mind and to substitute bargaining for fighting. Also there are little signs that one of the Allies may break away from the triple entente or that Austria may swoon into the arms of a stronger power. There are also some signs of weakness on the part of Great Britain, with perhaps as many indications of strength on the part of Germany as ever. All these things are small by comparison with the great interests at stake, and the end is not in sight. The theory is tenable that the soldiers of the various armies will refuse to pass through another winter in the trenches or under any conditions imposing upon them such hardships as they have suffered these past four months.—Economist.

Happy is the man who can forget all the mean things he knows about himself.

Ask for our Coupon Certificates of Deposit

Assets over \$4,500,000

GRAND RAPIDS SAVINGS BANK

Kent State Bank

Main Office Fountain St.
Facing Monroe

Grand Rapids, Mich.

Capital - - - - \$500,000

Surplus and Profits - \$500,000

Resources Over

8 Million Dollars

3 1/2 Per Cent.

Paid on Certificates

Largest State and Savings Bank
in Western Michigan

THE PREFERRED LIFE INSURANCE CO. OF AMERICA OFFERS

OLD LINE INSURANCE AT LOWEST NET COST
WHAT ARE YOU WORTH TO YOUR FAMILY?
LET US PROTECT YOU FOR THAT SUM

The Preferred Life Insurance Co. of America Grand Rapids, Mich.

ESTATES entrusted to the care of this company
are managed upon strictly business principles.

It is conservative and impartial, yet it gives due consideration to the wishes and necessities of the family and others interested. Its transactions are strictly confidential and great care is exercised in the management of an estate. Twenty-five years experience.

Send for a blank form of
will and booklet on descent
and distribution of property

THE MICHIGAN TRUST Co.
of Grand Rapids

We offer
a limited amount

City of Muskegon

4 1/2% School Bonds—due 1919
to net 4 1/4%

GRAND RAPIDS TRUST COMPANY

Ottawa Avenue and Fountain Street
Grand Rapids, Mich.

THE SEED TRADE.

Some Changes Which Thirty Years Have Wrought.

Grand Rapids, April 1—You will remember I promised to tell you something about the growth and development in the seed business after I had been engaged in trade thirty years. Well, the time is up and I will try and give your readers a brief history of what has transpired during the past thirty years. I cannot tell you why I chose the seed business for a livelihood. I must confess I had had no experience in the seed business prior to 1885. It is true my ancestors for generations back were agriculturists and perhaps this accounted in some way for it, for as a matter of fact, seed growing and agriculture are practically along the same lines. However, my early training from the time I finished my education at the old Seymour school house in Paris township at the age of 14, had been exclusively along trade lines except for a short period, I worked on a farm in Allegan county, a little distance west of Dorr Center, where I used to plow with a yoke of oxen. I began in a very small way in an old shack of a building located on West Fulton street between Division and Commerce avenues in the spring of 1885. After a few months, I found the place where I was doing business inadequate and moved to North Division avenue, occupying two stories in the old Wenhams block. In 1890, I erected the five-story block adjoining the Majestic Theater, which I occupied for nearly ten years, but as the business expanded, I found it necessary to get down into the wholesale district where I could get railroad facilities for loading and unloading heavy freight. The handling of seeds in the early days prior to the time when I established the Brown Seed Store, was only a side line for grocery stores, drug stores, etc. No one had thought of establishing an exclusive seed store and for many years, I had a complete monopoly of the trade. I do not wish to take any particular credit to myself for the success of the seed business. The time had arrived when the community really demanded such an enterprise and I simply made the best of the opportunity. It was not many years after I had been engaged in the seed trade until I saw another opportunity, that of the production of seeds. Thousands of acres of hardwood timber lands in Northern Michigan were gradually turned into fertile farms which proved to be particularly adapted to seed culture. I then took on quite extensive contracts to grow seed peas and beans for several of the large seed dealers in other states. Michigan grown seeds soon became famous and the business I established in those days has gradually grown and expanded, so that to-day there is not a state in the Union that we do not supply with some seeds grown in Michigan. Furthermore, my concern now enjoys a very good trade with Canada and Europe. Grand Rapids was a city of only 66,000 in 1885, so we have grown some, but we have only kept pace with the growing country around us. Many thousands of acres that were covered with timber thirty years ago are now good farms upon which seeds are required each year, and as Grand Rapids is the natural gateway for Northwestern Michigan, it is only natural our business should grow with the country. Our export trade to Europe has, in a way, put us in close touch with seed growers in Holland, Denmark, Germany, France and England, and such seeds as are imported to the United States from these countries come to us direct from first hands, whose reputation has been established for generations. The seeds

we import from Europe are principally root seeds, such as table and sugar beet, mangle, turnip, parsnip, parsley, spinach, cauliflower and Danish cabbage. Some varieties of French grown radish and celery, sweet herbs and many varieties of flower seeds. In addition to these garden and flower seeds, we import large quantities of dwarf essex rape and winter vetch seed. We have experienced very little trouble with shipments from abroad on account of the war, except such seeds as we import from Germany, which are principally sugar beet, mangle, some sweet herbs, flower seeds and winter vetch. On the latter, there has been placed an embargo. Fortunately we, like some of the other wholesale seed concerns in the United States, were carrying liberal stock of such seeds that have long vitality, consequently we are not very much disturbed on account of shortages, but able to fill all

wholly upon the honesty and ability of the grower to supply seeds that will grow and give satisfaction. For this very reason it takes many years of hard and constant work to build up a reputation, but, once established, the dealer as well as the farmer is almost sure to stay by the old concern as long as he is treated well, rather than experiment with those he is not acquainted with. It is a great source of pleasure to receive orders each year from those I supplied thirty years ago. It has always been my sole aim in the past to supply the very best seeds obtainable, realizing all the time that my very existence in the seed business depended upon it. Here is where the old Biblical phrase can be literally applied to my case, "Whatsoever a man soweth, that also shall he reap." In order to safeguard our customers' interests, we have found it necessary to establish in our warehouse, a laboratory

matured seeds unloaded on the unsuspecting public under the present Michigan seed law which does not deal at all with the vitality of seeds. If we are going to have a law that will protect the farmer, why not put a stop to the sale of grass and other field seeds unless the vitality is up to a certain standard as well as the purity? Farmers should test the seed they buy unless they can depend upon the honesty of the merchant with whom they entrust their orders.

Alfred J. Brown.

A Case of Mistaken Identity.

While I was Governor of New York, a man came into the executive chamber at Albany one day when the room was quite full of people, without any introduction; there being for the moment a wait, he approached the desk and sat down by me.

He said, "I want to lodge a complaint against the conduct of Auburn prison."

I looked at him and said, "When did you get out?"

He said, "Yesterday."

"How long had you been in?"

"Two years."

"What for?"

"Aiding an escape."

"Were you guilty?"

"Yes."

"What were you doing before that?"

"Well, I was out for a couple of years."

"Had you been in before?"

"Yes."

"What was that for?"

"Burglary."

"Were you guilty?"

"Yes."

"How long had you been in?"

"Ten years."

I said, "Have you spent twelve years out of the last fourteen in a state prison?"

He said, "Yes."

"You got out yesterday and came here at once to lodge a complaint?"

"Yes."

"What is it?"

Then he went on and unfolded his particular complaint. When he got through and left me, I called for the gentleman who in an affable but entirely firm way is supposed to protect the executive, and I said, "How does it happen that a man who has just got out of state prison can walk right into the executive chamber and without any introduction come and sit with me when there is a roomful of people with appointments demanding an opportunity?"

"Why?" he said; "that man a convict? I though he was a member of the Legislature."

Charles E. Hughes.

Heap Candid.

The Chinese are not a race given to flattery.

A gentleman called at a Chinese laundry for his clothes. On receiving the package he noticed some Chinese characters marked upon it. Being curious, he asked, pointing to the lettering:

"That is my name, I suppose?"

"No. 'Sclption," was the Chinaman's bland reply. "Lil' ol' man, cross-eyed, no teet."



Alfred J. Brown.

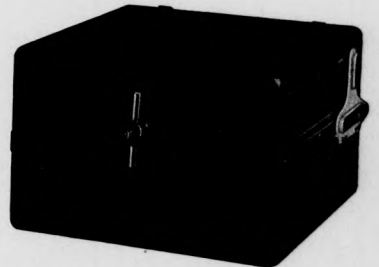
contracts in full quantity, with the very best quality. Many of the seeds that have been grown abroad, especially for the American trade, can and will be grown in this country this coming summer, and there has already been a demand created from Europe for American grown seeds for delivery after the harvest of the 1915 crop, so that instead of our being such large importers of European grown seeds, we may be exporters to Europe of the very same kinds of seeds that we have been in the habit of importing. We have the soil and climate in the United States to produce all kinds of seeds of the finest quality, and if the war continues in Europe, we shall, undoubtedly, make use of the opportunity we have right here at home. Why not? It is only because labor in Europe is cheap that we have not been able to compete. The women and children in Europe do the most of the work. The seed business is a very peculiar business in one respect. In most lines of trade, the customer can see and judge for himself that which he buys. Not so with seeds. The customer depends

for the express purpose of testing every lot of seeds we send out. Furthermore, we made hundreds of field trials so that we may know if the varieties are true to type. We do not depend upon the germinating tests and field trials of others, but test them for ourselves. Legislation has accomplished some good the past few years, if for nothing more than to wake up the farmer that used to take any old lot of seed handed him. Our Michigan seed law has, in a way, put a check upon the unscrupulous dealers who do not care how foul the seed is that he hands out to the unsuspecting farmer, but the law does not go far enough. If the farmer demands "simon pure" clover and grass seed, our law makers will have to pass a law that will make it a misdemeanor to let the noxious weeds grow on the farm. You cannot purify the water in the well by simply painting the pump. Get rid of the bad weeds on the farm and we will have pure seeds. The purity of seeds is, of course, most essential, but the germination is also of equal importance. There are tons of dead and im-

A Revolution in the Account Register Business



The McCaskey Safe Register—OPEN
Minimum capacity 130 accounts—can be expanded to 330 accounts in one cabinet.



The McCaskey Safe Register—CLOSED
Perfect insulation makes the METAL CABINET practically air-tight and fire resisting. Perfected after years of costly developing.

Don't Wait Until You Burn Out

Your accounts and business records are protected if you install



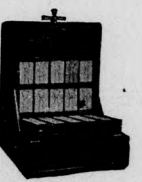
CLOSED



OPEN



CLOSED



OPEN



CLOSED

A jointless metal cabinet. Records, sales slips, paper money (U. S. Legal Tender), have not scorched within this cabinet in severe fire tests.

Protect Your Accounts Before it is Too Late

More than 125,000 merchants are using

The McCaskey System

It saves them time, labor, worry and money by cutting out useless bookkeeping. With *only one writing* they obtain **BETTER AND QUICKER** results than under their old three to five writing method.

McCaskey Garvity Expansion Register housing

The McCaskey System

This style holds a minimum of 240 accounts and can be expanded to 440 accounts. Manufactured in various styles and sizes.

The McCaskey Safe Register

IN CONNECTION WITH

The McCaskey Account System

The most recent addition to

With Only **The McCaskey SYSTEM** The End of One Writing *Drudgery*
First and Still the Best!

The McCaskey Register Co.

Alliance, Ohio

Incorporated Capital \$3,000,000

BRANCHES in all Principal Cities: Dominion Register Company, Ltd., Toronto, Canada, Manchester, England.

The Largest Manufacturers of Carbon Coated Salesbooks in the World
Also Manufacture Single Carbon Salesbooks in all Known Varieties



Let us show you how

The McCaskey System

will more than pay for itself in your business in the course of a few months after it is installed and will continue to earn profits for you year after year.

Write for further particulars.

Our nearest representative will gladly call.

Use the coupon when writing.



OPEN



CLOSED



OPEN



CLOSED

The McCaskey Register Co., Alliance, Ohio.

Gentlemen:—I am interested in the McCaskey System of handling accounts and records and would like to have further particulars about

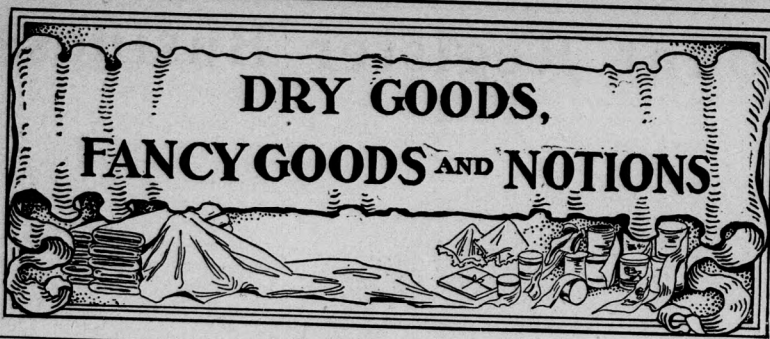
The McCaskey Safe Register Other Models

Name

Address

City and State

Business..... No. of Accounts.....



Dry Goods Business Something That Must Be Learned.

Written for the Tradesman.

If a poor boy has an ambition to become a dry goods merchant, there is only one way for him to do it. That is to go into a store and work up. He may begin by running on errands, sweeping, and doing all kinds of odd jobs around the establishment. As opportunity offers he will develop into a salesman. Next, if he is energetic and has shown himself capable, he will become a buyer, or, if it is a large concern, he may be promoted to some executive capacity.

All this will require quite a term of years. During this time our bright ambitious boy has "learned the business." That is, he has become thoroughly conversant with the goods he handles, is familiar with the policy and the methods of his employers, and understands the means that are being taken to hold and extend trade. It is all the better if our young aspirant has worked in several departments, so that he has come to know the different lines, and has a general grasp of the whole situation.

If the boy is the right kind of boy, with a good head for business and a liking for dry goods, and the store is the right kind of store, then the course of training just described, inexpensive and commonplace as it is, will make a merchant of him, or, more strictly speaking, it will aid the boy in making a merchant of himself. The quality of the boy is more essential than just the kind of store, because much can be learned in any store that manages to hold its head above water and keep running; while the best store in the world can not make a real merchant out of the wrong sort of boy. Still the right boy will get on much better and have far less to unlearn if he has formed his business habits and gained his ideas under some man who is a master in the art of business.

But supposing it isn't a boy that wants to become a dry goods merchant, but a man of twenty-five or thirty or thirty-five or even forty years. And supposing he isn't poor in the sense of the boy who has nothing except his hands and his brain, but instead has some capital, a thousand dollars or two or several thousand, or even more. How shall this man, who is without previous experience in this line, learn to be a dry goods merchant?

If he can bring himself to do it, he had best go at it in very much the same way as the boy, only he will pursue from choice a course which

the boy is compelled to take by necessity. Let the man, the same as the boy, go into a store, the best store he can get into—and learn. Let him work for low wages, or even for no wages if necessary, during the period of his apprenticeship. At first he can not earn much, and may console himself with the thought that in his present state of ignorance he could not earn any more if he were to attempt to go into business for himself, and by the latter course he would in all likelihood lose money for a time instead of gaining any.

The man ought to learn faster than the boy. He ought not to have to spend any time doing errands, and he should be able to bring to bear on his new work at least a part of the skill and judgment he has acquired in the years he has been doing other things. If it is in him to be a dry goods man, his progress should be rapid.

The course just outlined is not only safest but best. It has been observed that all the great merchants come "by the salesman route." In the dry goods business in particular there is so much to learn, that there is nothing for it but to begin at the beginning and buckle in. There is no royal road to success.

However, it is seldom that a grown man, with some capital at his disposal, is willing to begin just as a boy has to. On this unwillingness hangs many a tale of loss and woe. Not unnaturally he objects to working under a boss, and wants a position in keeping with his years and dignity. He prefers to start in for himself. He should be warned that most of the neophytes who do this, drop considerable of their money before they get their business on a successful footing, if they do not end in actual insolvency.

Sometimes as a practical compromise between taking the place of a learner and venturing forth in his own inexperience, it is suggested that the beginner buy an interest in some established business. This would be an excellent plan if there was any certainty of getting in with the right people. Often it is impossible for the beginner to tell whether the firm that offers to sell him stock is sincerely desirous for the infusion of new blood, so much talked of nowadays, or is simply needing some of the old money that sometimes can be gotten hold of along with the new blood.

Sometimes there is opportunity to enter into partnership with an experienced man, but this also has serious drawbacks. It involves all the peculiar difficulties and risks of a part-

nership; and the beginner, until he understands the business himself, is no competent judge of what kind of man he wants to go in with. When all is summed up, the man who does not know the dry goods business may best content himself to be a learner for a year or more, before he invests a dollar.

It can not be made too emphatic that the dry goods business is not one to be entered into lightly and unadvisedly. It can not be picked up in a few weeks, even by a very apt mind. There is too much to it. The father who has means and wants to see his sons established, should not delude himself into believing that by furnishing the capital and setting them up in dry goods, he is really placing them on their feet. If they have served no apprenticeship, they are almost sure to meet in disaster.

Right here it may be said that the old merchant, however shrewd and successful, can not pass his knowledge down to his son, along with his other possessions. The young man who has no more serious concern than having a good time, can not step into Father's shoes. The Hebrews have a way of bringing their sons up in business, training them to it almost from infancy. When the responsibility of managing the store falls upon the younger shoulders, they are not unprepared. It would hardly be practicable—perhaps it would not be altogether desirable—to pin Young America down quite so closely; but still American fathers may learn an

important lesson from their Hebrew neighbors, and, to a certain extent, may do well to imitate them.

Fabrix.

One sure way to own a limousine and a set of pearl-inlaid golf sticks is to make your motto "It can be done and I'll do it," and hold to it twenty-four hours a day.

RECEIVERS SALE.

Notice is hereby given that the undersigned Receivers in cause No. 2384 in the Elkhart Superior Court, of Indiana, entitled William H. Reynolds vs. Reynolds-Jewett Company, a corporation, pursuant to the order of said Court, will, between the hours of 10 o'clock A. M. and 5 o'clock P. M. on the 15th day of April, 1915, at the store rooms known as Nos. 221 and 223 South Main Street, in the City of Elkhart, Indiana, offer for sale at public auction to the highest bidder, the personal property of said Reynolds-Jewett Company, located in said store rooms, consisting of a retail stock of dry goods, notions and other kindred articles of merchandise, together with its store furniture and fixtures and book accounts, notes and bills receivable.

That said property will be sold for cash, at not less than two-thirds of its appraised value, as shown by the appraisal on file in said cause. Said property will be offered and sold in bulk as a running business or in lots, one lot consisting of the stock of merchandise; one of the accounts and bills receivable, and one of the store furniture and fixtures, as may be in the best interests of the estate.

JOHN I. LIVER,
FRED D. KELLER,
Receivers.

Edward B. Zigler, James H. State, Attorneys.
24-31-7.

We are manufacturers of TRIMMED AND UNTRIMMED HATS for Ladies, Misses and Children, especially adapted to the general store trade. Trial order solicited.

CORL, KNOTT & CO., Ltd.
Corner Commerce Ave. and Island St.
Grand Rapids, Mich.

Why not secure a fashionable petticoat which will fit you without alteration?

No other petticoat offers this feature. The

"KLOSFIT"
KLOSFIT PETTICOAT

(Look for this label in the waistband)

has elastic gussets set in over the hips, which eliminates all fullness, and the patent fasteners make the placket secure and flat.

A full line on display in our petticoat department.

"KLOSFIT" costs no more than ordinary petticoats.

Grand Rapids Dry Goods Co.

Distributors

Exclusively Wholesale

Grand Rapids, Michigan

Defence of California By Native of Grand Rapids.

Oakland, Calif., April —Far be it from me to start or engage in any controversy on the points raised in your editorial comments on an article in your valued publication of March 17, but to drop the matter here would show a lack of perspective—a failure to grasp the larger view of possibilities relating to the expansion of trade which is the object of your paper.

We will not speak of the attitude of the people of Michigan—let that take care of itself, as becomes a great people on questions of public policy.

Along above lines, then, firstly, California has acted and is acting in a selfish spirit. Granted, but what commonwealth is not so acting in any great movement affecting vitally the happiness and prosperity of its people? The city of San Francisco gave \$5,000,000 and the State also contributed \$5,000,000 just as a starter to bring the canal celebration to its doors. This alone was a magnificent tribute to the enterprise of the people.

Secondly. The fact that the canal affords market for her products. Granted. Cheaper fruits, nuts, grains, lumber and oils help the consumer east of the mountains and benefit all alike.

Thirdly. The position of California on National issues such as emigration, cheap labor and the like, to say nothing of Government policies, many of them yet in the experimental stage, such as the initiative and referendum, eight hour law, compensation act, state insurance and public ownership of public utilities. On these points there is too much legislation, but in every state too many laws are a curse instead of a benefit—and most are afflicted alike. As to the Japanese question, this is a National issue. The people here fear the cheap labor of the Asiatic, even as the people of the Eastern industrial centers fear the cheap pauper labor from South Europe. The trouble here is the Jap wants to own the land. So long as he rents or leases and the profits go to the owner, the system is all right; but Japs want the same rights that are guaranteed to the people of other nationalities who become citizens—and by his numbers alone has made large sections, notably the Sacramento district, look like transplanted sections of his own country. While he is industrious, saving and usually modest, he is ambitious to the last degree. And it is here the American suffers. The low wage scale, cheap living and inferior living conditions all tend to make competition with the white labor standard impossible; and it was to improve this condition that California "went to the verge of war," as you put it.

Fourthly. As to the commercial side of the problem of whether we as a State patronize the fair. California is rich, she is a spender. With her millions she buys autos—100,000 this year—furniture, machinery and the thousand things produced by the manufacturing plants of the East. We of Michigan sell, let California buy an interchange of commodities on a basis of advantage to both sides is the best possible condition. We talk of expanding our South American trade. California alone can and does consume more than we will ship in ten years to any Southern country. Thus a policy of trade getting that is profitable to Michigan—a manufacturing State—with California as well as Washington and Oregon—agricultural States—must be the desirable thing. And while we can not all agree on all things, we must bear in mind that the problems of living conditions, labor and transportation are also the problems of the Nation at large, as well as those of the individual state.

Finally, reader of the Tradesman, come out yourself and see the show.

Take in the matchless scenery, the superb climate, see the big trees and spend a day on the broad Pacific, and you will go home feeling that this great country, according to the immortal Webster, must forever endure on a basis of "United we stand, divided we fall."
H. Arnold White.

Aim of the California Associated Raisin Co.

San Francisco, Calif., April 1—I notice in your issue of March 17 an article that may be an editorial or it may have been written by an individual. It seems to require an answer, as it appears to be written purely and simply against our Association, which is endeavoring by all honorable means, to obtain a reasonable return to the farmer producing the most beautiful product produced under California's glorious sunshine—raisins.

You state that we are a trust under

Standard For Condensed Milk.

Washington, D. C., April 5—Condensed or evaporated milk should be made from the whole, fresh, clean milk produced by the complete milking of healthy cows, and contain a definite amount of nutritive materials as indicated by milk fat and total solids, according to a Food Inspection Decision issued by the United States Department of Agriculture. The definition embodied in the decision will guide the officials of the Department in the enforcement of the Food and Drugs Acts. The product, to be in accordance with the definition, must contain not less than 25.5-10 per cent. of total solids and not less than 7.8-10 per cent. of milk fat.

The total solids include all the substances in the condensed or evaporated milk except moisture, and are, therefore, an index of the actual food value of the product. The depart-

as might impair the quality of the milk.

The definition for condensed milk as embodied in the Food Inspection Decision is the same as the definition and standard recommended by a joint committee from certain State and National organizations having to do with the enforcement of laws relating to foods. The organizations represented on the Joint Committee on Definitions and Standards are the American Association of Dairy, Food and Drug Officials, the Association of Official Agricultural Chemists, and the United States Department of Agriculture.

The Joint Committee on Definitions and Standards is the outgrowth of a movement to increase the efficiency of the enforcement of State and Federal food laws by the adoption of uniform standards. The standard for condensed milk has already been adopted by a number of states. Additional legislation will be required in some states before it can be made a legal standard in those states.

The full text of the decision follows:

"Condensed milk, evaporated milk, concentrated milk, is the product resulting from the evaporation of a considerable portion of the water from the whole, fresh, clean lacteal secretion obtained by the complete milking of one or more healthy cows, properly fed and kept, excluding that obtained within fifteen days before and ten days after calving, and contains, all tolerances being allowed for, not less than 25.5 per cent. of total solids and not less than 7.8 per cent. of milk fat."

A Little Brass Tag.*

All that is left of her wonderful son
Is a little brass tag;
All of her baby that shouldered a gun
Is a little brass tag.
He that so proudly marched off in the line,
Clear-eyed and smiling and splendid and fine,
Is home once again on the banks of the Rhine,
Just a little brass tag.
He with the eyes that were kindly and blue
Is a little brass tag;
He with the shoulder so square and so true
Is a little brass tag.
He that stepped forward to follow the flag,
To ride with a sabre or march with a Krag,
You'll find now, with thousands, shipped home in a bag,
Just a little brass tag.
Oh, mother, the boy you're hungry to see
Is a little brass tag;
The end of your dreams of the man he would be
Is a little brass tag;
Your beautiful visions of splendors have fled,
Your wonderful man of to-morrow lies dead;
He went as a soldier, but comes home instead
Just a little brass tag.

Edgar A. Guest.

*German army officers have shipped to Berlin thousands of little brass identification tags taken from the uniforms of their dead.

the Sherman Act. The Legal Department of the United States has thoroughly investigated our company and they find that we are not doing anybody any injury, but, on the other hand, that we are carrying out the underlying principle of the Government, which is to bring the producer and the consumer closer together, without increasing the cost to the consumer, and by so doing, enabling the producer to exist. In the past, the speculators and intervening parties between the producer and consumer have exacted 80 per cent. Any reasonable person will admit that is too much. It is matters of that character we are trying to regulate and better conditions for everybody interested. For more than a month the speculators have been offering to sell raisins from the 1915 production, when not a leaf was on the vine—eight months before the raisins could be picked, and if that is not gambling, I do not understand anything about business. That is one of the first principles the Associated Raisin Company is endeavoring to eliminate.

As for the jobber and retailer, also, we are not going to disturb their relations, and are always considering their interests together with our own, but we will endeavor foremost of all, to stop all speculation in the raisin product, and we are under the impression that the United States Government will also be helpful in stopping all speculation in food products.


James Madison, Manager,
California Associated Raisin Co.

ment officials are of the opinion that the fixing of a minimum below which neither the total solids nor milk fat may fall, a condensed milk of high nutritive value is insured. It is stated that no tolerances whatsoever below the quantities fixed in the decision will be permitted.

The definition also requires that the milk must be from cows properly fed and kept, and is intended to prevent the sale of condensed milk made from milk from cows fed upon unwholesome feeding stuffs, such as swill and brewery slop, or which have been kept under such insanitary or otherwise unfavorable conditions

THEY ARE GOOD OLD STAND-BYS

Baker's Cocoa and Chocolate



are always in demand, sell easily and are thoroughly reliable. You have no selling troubles with them.

Trade-mark on every genuine package

MADE ONLY BY

Walter Baker & Co. Ltd.
Established 1780 Dorchester, Mass.



Boss of Michigan

Shirts bearing this trade mark are made right, roomy and full length body and sleeves, flat felled seams and good quality materials, Chambrays, Ducks, Cheviots, etc. We carry a large variety of patterns and prices.

A line worthy of your most careful consideration.

PAUL STEKETEE & SONS
Wholesale Dry Goods Grand Rapids, Mich.

TESTING TRADING STAMPS.

Text of Quo Warranto Proceeding in Supreme Court.

In order to prepare as brief a record for the Court as possible, to raise the legal questions involved in the above entitled cause, it is stipulated and agreed by and between counsel for the respective parties as follows:

1. That the allegations in respondent's answer, insofar as expressly admitted by the replication filed by relator, shall be treated as proven, the legal conclusions, however, to be drawn from such facts to be determined by the Court.

2. That on or about Dec. 15, 1910, the said respondent, having theretofore solicited and entered into contracts with certain merchants of the city of Grand Rapids and other places to use respondent's premium advertising system, including trading stamps used in connection therewith and redemption thereof, opened its office and premium parlor for the doing of business and the redemption of its trading stamps in the city of Grand Rapids, and on Dec. 17, 1910, issued a directory of the merchants in Michigan with whom it had contracts; such directory being attached to its trading stamp books issued and distributed from after that date; that from on or about the said 15th day of December, 1910, the said respondent has continuously been engaged in its trading stamp business in the city of Grand Rapids, State of Michigan, and in such business has entered into contracts with merchants, issued trading stamps, trading stamp books and directories and has from time to time redeemed with premiums the trading stamps so issued.

3. That on March 8, 1911, said respondent through its managers, agents and employes had entered into contracts with 144 merchants in Grand Rapids and other cities in the State of Michigan for the use of respondent's advertising system, including the use of trading stamps used in connection therewith, and that the form of contract entered into with said merchants, is the same as Exhibit "A" attached to said answer.

4. That about Jan. 17, 1911, a letter was written by respondent, Attorney John Hall Jones, to the Secretary of State for instructions, and blanks for application of a foreign corporation to transact business in said State, and the same were forwarded by letter to said John Hall Jones, a copy of which letter is hereto attached and marked Exhibit "A", and that in compliance with an application made on said blank so furnished by the Secretary of State, dated March 15, 1911, filed March 17, 1911, a license was issued to said respondent to carry on its business in the said State of Michigan as a foreign corporation; that the records of the office of the Secretary of State do not disclose any previous application by the respondent for admission to do business in the State as a foreign corporation, and respondent does not claim that any such application was made; that a copy of the application

of said respondent to the Secretary of State for admission to do business in said State as a foreign corporation is hereto attached and marked Exhibit "H", and a copy of a letter enclosing certificate of authority to transact business in the State is hereto attached and marked Exhibit "I", and a copy of the certificate of authority to transact its business in said State is hereto attached, marked Exhibit "J", and made a part of this stipulation. It is further stipulated that all the files and records, reports, etc., relating to the respondent in the office of the Secretary of State and all correspondence between respondent and the Secretary of State, and with the Attorney General relative to reports, agents, etc., may be treated as offered in evidence subject to objection of materiality, relevancy, etc.

5. That thirteen additional contracts with merchants in such State, for use of respondent's advertising system, including the use of its trading stamps used in connection therewith, were entered into by respondent between March 18, 1911, and May 1, 1911, making a total of 157 contracts with merchants on May 1, 1911, and each of said thirteen additional contracts were made on blank form of contract, same as Exhibit "B" attached to answer of respondent; and that it is provided therein, "that the same shall run for one year from the date of its execution, and shall thereafter automatically renew itself for successive periods of equal duration, until terminated by either party giving to the other written notice of intention to terminate the contract at the close of the then pending period. Such notice shall be given at least thirty days prior to the close of such period, and provided such notice be given by said company, it may thereafter omit from its subsequently printed directory and advertisements the name of the subscriber; that several of said contracts so entered into have been, and are still in force since that date, no notice of the cancellation of the same having been given or received by either party thereto."

6. That the total number of contracts made by merchants with respondent for the use of its advertising system, and the trading stamps used in connection therewith, on Aug. 1, 1911, were 158; that only one additional contract with merchants was entered into by respondent between May 1, 1911, and Aug. 1, 1911, and such contract was for the period of one year, with the same clause and automatically renewing itself as above stated.

7. That on Oct. 18, 1912, (the date of filing the petition in these quo warranto proceedings by Mr. Wykes, the Attorney General, against respondent), 443 merchants, doing business in the city of Grand Rapids, Detroit and other cities in the State of Michigan had entered into contracts with respondent, for the use of its premium advertising system, and for use of its stamps used in connection therewith, 392 of said contracts being for one year, all containing the automatic renewal clause from year to year, twenty-seven for

two years, thirteen for five years, and one for seven years; that on said Oct. 18, 1912, upwards of 350 of such contracts were in force and effect. Provided that relator denies that any of such contracts were or could be in legal force or effect, after the taking of effect of said Act of May 1, 1911.

8. That on March 16, 1911, a bill was introduced in the Legislature (being the Act in question in this case) and the same was passed May 1, 1911, and approved by the Governor on that date, and that said Act took effect Aug. 1, 1911.

9. That at the time of the enactment of the Act in question, other individuals, firms and corporations, both domestic and foreign, were engaged in the same business as respondent and conducting the same in a similar manner as shown by the exhibits enumerated on page 12 of answer, filed with the clerk, to-wit:

Merchants Supply Company, Lansing, Mich., (Albert Meyers, Prop.),

The C. A. Green Company (a foreign corporation of Toledo, Ohio), doing business in Detroit and other places in Michigan,

People's Legal Stamp Co., of Detroit, Mich., doing business at Detroit, Michigan,

The United Sales Corporation (a foreign corporation), doing business at Lansing, Detroit and other cities of Michigan,

and that other firms and individuals are now engaged in a similar business to that of respondent as follows:

American Premium Stamp Company, Detroit, Michigan, and other individuals and persons of Detroit, Michigan, and other places in such State, but that relator does not admit that individuals or unincorporated firms were engaged in similar business, except as specifically designated by name in this paragraph.

10. That there are individuals, firms and corporations engaged in manufacturing goods in the State of Michigan, which are packed and sold to retailers in packages, and by such retailers are sold in such packages to their customers; that in such packages such manufacturers pack coupons, which with such packages become the property of such retailers, who, in turn, sell such coupons with such goods to their customers, and that such customers present said coupons to said manufacturers and receive gifts, prizes, premiums or reward, upon such presentation, in accordance with the terms of catalogues issued by said manufacturers, as set forth in paragraph "D" on page 13 of Answer of respondent, to wit:

The Detroit Soap Company, Detroit, Michigan,

McKee-Scotten Co., Tobacco Coupons,

Bagley Tobacco Company, Tobacco Coupons, and others.

11. That there are and were individuals and domestic corporations engaged in manufacturing goods in Michigan which are packed and sold to retailers in packages, and by such retailers are sold in packages to their customers; that in such packages, such manufacturers pack coupons,

which coupons are furnished to said manufacturers by other domestic or foreign corporations, with whom they enter into contracts for the use of their said coupons, and the redemption thereof in merchandise, and which said packages become the property of such retailers who, in turn, sell such packages and coupons packed therein to their customers and which coupons are redeemed in merchandise, premiums or reward upon presentation to said corporation furnishing said coupons to said manufacturer, and the customers of said merchants upon presentation thereof receives gifts, premiums or rewards in accordance with the terms of catalogues issued by said corporation, among others,

Hygenic Food Co. (Maple Flakes), Battle Creek, Michigan.

12. That other manufacturers in Michigan print a coupon in their advertising matter, such as circulars, newspapers and magazines advertisements which they agree, upon collection and presentation thereof, to redeem in merchandise. Among other corporations so advertising by use of coupons is the Diamond Crystal Salt Company, of St. Clair, Michigan, which for a certain number of coupons advertised to give a salt cellar free to the customers of merchants purchasing and using their brands of salt.

13. That foreign corporations engaged in manufacturing or packing goods in other states and selling the same in Michigan pack with said goods certain coupons furnished to them by other corporations, with whom they have entered into contract for the use of their coupons and the redemption thereof, in certain numbers, and which goods and coupons packed therein are sold to retailers and became their property and, in turn, are sold by said retailers to their customers, and said customers, upon presentation of said coupons to said corporation with whom said manufacturers have entered into contract, receive a premium or reward in accordance with catalogues issued by said corporations. Among other corporations so doing business in Michigan is Swift & Company, of Chicago.

14. That after the passage of this Act, a bill was filed by respondent in the United States Court asking for an injunction to restrain the Attorney General of the State from enforcing the provisions of said Act, because of its claimed unconstitutionality; that on the hearing for temporary injunction an order was made by the Court denying the prayer of complainant for preliminary injunction on the ground, as stated by the Court in its opinion, to wit: "It does not appear that the Attorney General is charged with any duty to enforce Act No. 244 (being the Act in question), nor that he is threatening presently to enforce it. In the light of the decision above referred to we are of the opinion that this suit must be held to be one brought in effect against the State of Michigan, to test the constitutionality of the Act named; and that in view of the doctrine

enunciated in both *Fitz vs. McGee*, and *Ex-Parte Young*, quoted above, it would be improper to grant the motion of complainant for preliminary injunction. For the reason stated, an order must be entered denying the motion of complainant for preliminary injunction." The record and files, including affidavits filed on motion for temporary injunction in the above mentioned proceedings in the United States Court, to restrain the Attorney General, are hereby made a part of this record in this proceeding, with the understanding that counsel for either party may refer to or print any part or all of the same.

15. On June 22, 1912, pursuant to an arrangement, the Attorney General and attorneys for the respondent, for the purpose of testing the constitutionality of the Act involved in the aforesaid injunction suit in the Federal Court and in these quo warranto proceedings, H. J. Read, a merchant in the city of Detroit, who had entered into contract with the respondent and was giving as a discount to his cash customers and for the purpose of advertising his business the respondent's "S. & H." stamps redeemable in merchandise by respondent, was, upon complaint charging him with the violation of the aforesaid Act, arrested and bound over to the Recorder's Court for trial.

On Sept. 25, 1912, at a session of said Recorder's Court, Robert M. Toms, Assistant Prosecuting Attorney for Wayne county, appeared for the prosecution, and A. J. Groesbeck and F. T. Wolcott, for defendant. A jury was empaneled, but before being sworn a motion in writing to quash the information filed against the defendant was presented to the Court. The grounds of said motion being in substance that the Act under which said information was filed, to wit, Act No. 244 of the Public Acts of 1911 was unconstitutional and void in that it violates the Fourteenth Amendment of the Constitution of the United States and the Constitution of the State of Michigan. The motion then specified in sub-paragraphs "A" to "F" of said motion the several particulars in which it was claimed that the Act was violative of the provisions of the State and Federal Constitutions.

It appears from a transcript of the proceedings before the Court the following took place:

Mr. Groesbeck: Before the jury is sworn what disposition will your Honor make of the motion to quash?

The Court: Can't you make your record of the testimony and let the motion to quash pend for the time being, so that we may have an argument on the law later?

Mr. Groesbeck: Very well, your Honor, then we are satisfied with the jury.

Thereupon Francis A. Holt, the complaining witness, was examined by Mr. Toms, Assistant Prosecuting Attorney, and Mr. Read, the defendant, was sworn and examined by Mr. Groesbeck; also Mr. Munoz, manager of respondent's business in Detroit, was sworn, examined and cross-examined.

At the close of the taking of the testimony and offering proofs, exhibits, etc., the following took place:

Mr. Wolcott: At some time convenient to the Court we would like to argue our motion.

The Court: I think it might be well to argue your motion to quash and then give counsel on the other side time to consider it and meet it. If you are ready to argue it I can take it up this afternoon at 2 o'clock.

Mr. Wolcott: I would say that I think the Attorney General would like to file a brief and be heard and we ought to give him notice in advance.

The Court: Then we can take it up at some other time.

Thereafter correspondence was had relative to filing of briefs, etc.

Without any further communication from counsel, on Oct. 1, 1912, counsel for the defendant received a letter dated Oct. 17, 1912, from Robert M. Toms, Assistant Prosecuting Attorney, in which letter he states as follows: "The Judge took this matter up with me the other day and it was our opinion that the constitutionality of the 'Trading Stamp Act' might as well be tested before the Supreme Court first hand, thus saving the necessity of arguing the matter before the Recorder's Court and the Supreme Court. I assume that if the Judge refused to quash the information it was your intention to appeal the matter to the Supreme Court. But in order to get the opinion of the Supreme Court more quickly the Judge has quashed the information without argument. In the course of the next sixty days I shall file a petition in the Supreme Court for a writ of mandamus to compel Judge Connolly to proceed with the trial, and on the hearing of that petition the whole question of the constitutionality of this Act can be thrashed out. This will save considerable time as well as the expense of getting out an extensive record in the case.

I have told Mr. Groesbeck of this plan and am writing the Attorney General to-day to the same effect.

Robert M. Toms,
Assistant Prosecuting Attorney."

An order was duly entered in the Recorder's Court quashing said information for the reasons stated in the motion and the proceeding dismissed, also granting a stay of proceedings for sixty days in which to file petition for mandamus in the Supreme Court.

That no petition was filed in the Supreme Court for the mandamus, as suggested in said letter, but thereafter a letter was received by counsel for respondent, dated Oct. 17, 1912, from Roger I. Wykes, who had been appointed Attorney General to fill vacancy in that office, stating that he thought quo warranto proceedings were necessary in order to raise the legal questions involved as to the validity of the Act as to corporations.

It is further stipulated and agreed that prior to the instituting of the criminal prosecution against Mr. Read, a merchant in Detroit, under contract with respondent and giving

out to his customers respondent's S. & H. stamps redeemable by it in merchandise, to test the constitutionality of said Act, that the attorney for the respondent here and the then Attorney General called upon the Prosecuting Attorney of Wayne county and stated that it was the desire of the respondent, as well as the Attorney General, that some action be taken in the courts that would speedily determine the constitutionality of the Act in question and thereupon it was agreed that the aforesaid Read should be arrested charged with violating said Act, and he was arrested and bound over to the Recorder's Court for trial as hereinbefore set forth.

That on June 25, 1912, a copy of the complaint and warrant issued was sent by Frank T. Wolcott, one of the attorneys for defendant Read, to the then Attorney General, and which more fully appears by a copy of letter hereto attached and marked "Exhibit D."

That on Sept. 25, 1912, a letter was written by attorneys for defendant Read, to Roger I. Wykes, who had been appointed Attorney General to fill a vacancy enclosing a copy of the motion to quash the information filed in the Recorder's Court, and notifying him of the trial of the case, the taking of testimony, and the fact that the Judge of the Recorder's Court had taken under advisement the question of granting the motion to quash the information, a copy of which letter is hereto attached and marked "Exhibit E."

That on Oct. 10, 1912, the attorney for Mr. Read wrote a letter to Roger I. Wykes, Attorney General, enclosing him a copy of the record in the Recorder's Court, including the testimony and all the proceedings had, also enclosing a copy of the brief on behalf of the defendant, which was to be filed in the Recorder's Court. A copy of said letter is hereto attached and marked "Exhibit F."

That on Oct. 11, 1912, a letter was written by the attorney for defendant Read to Robert P. Toms, Assistant Prosecuting Attorney, Detroit, Michigan, notifying him of the fact that a copy of the brief of the defendant had been mailed to Robert I. Wykes, Attorney General, and that he had asked the Attorney General to fix the date for the argument, so that Mr. Groesbeck could arrange with the Court for a date. A copy of said letter is hereto attached and marked "Exhibit C."

It is further stipulated and agreed that in the proceedings in the Recorder's Court to test the validity of this act, the decision of Judge Connolly in said Court to quash the information and holding said Act unconstitutional was filed before any arguments were made by counsel on either side and before briefs of counsel of either side had been filed or considered by the Court, and that said decision was filed under the circumstances and conditions set forth in the letter of Robert P. Toms, Assistant Prosecuting Attorney, to the attorneys for defendant Read, which letter is fully set forth on page 10

of this stipulation of facts. It is denied by the relator and it is not claimed by respondent that said proceedings in the Recorder's Court is res adjudicata of any issue herein presented.

That on Oct. 12, 1912, the said Roger I. Wykes, as Attorney General, brought an action against the respondent in this case in the Kent Circuit Court, by filing a declaration and service of same for the purpose of recovering penalties claimed to be due to the State from said respondent, because of failure to comply with the terms and conditions of Act No. 206 of the Public Acts of 1901, entitled "An Act to Prescribe the Terms and Conditions Upon Which Foreign Corporations may be Admitted to do Business in Michigan;" that said action is now at issue and pending in said Court.

On Oct. 18, 1912, information in quo warranto proceedings against the respondent was filed by Mr. Wykes, summons duly issued and served on respondent's duly appointed resident agent under the provisions of the statute providing therefor, and appearances duly entered for respondent by A. J. Groesbeck, and answer thereafter filed and as well replication thereto.

16. It is further stipulated and agreed that the exhibits referred to in the petition, answer and replication to answer, and made part hereof, shall be treated as offered and received in evidence, subject to the objection of materiality, competency, etc., and that the same need not be printed in full in the record, but each of said exhibits shall be briefly described in the record, as agreed upon by counsel, and that upon the hearing of argument of said cause, all of such exhibits shall be produced for the use of counsel and Court. Provided that copies or duplicates thereof shall be furnished to the Attorney General. Should either party conceive that additional facts are essential to the proper presentation of its case, then it shall notify the opposite party within ten days from the signing of this stipulation, whereupon proofs may be taken; the party giving the notice and claiming the right shall have thirty days for its prima facie proofs, the opposing party shall have a like period of thirty days and ten days shall be allowed for rebuttal testimony, provided all testimony shall be taken in such manner as to conform to the rules of the Supreme Court and an issue shall be framed if necessary.

Not Exactly Pleased.

A Dutchman, returning from a hunting expedition, was met by a friend, who, noting the flatness of his game-bag, said tauntingly:

"Well, I see you've been hunting."

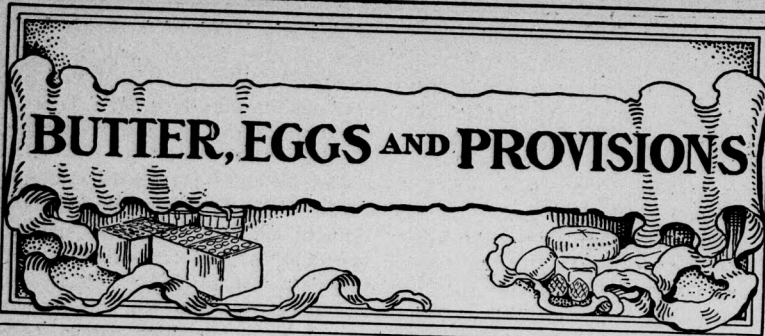
The luckless hunter nodded.

"Did you shoot anything?" persisted the friend.

"Vell," was the reply, "I shot my dawg."

"Shot your dog?" asked the friend in amazement. "Was he mad?"

"Vell, he vasn't so tam pleased," retorted the Dutchman.



Michigan Poultry, Butter and Egg Association.

President—H. L. Williams, Howell.
 Vice-President—J. W. Lyons, Jackson.
 Secretary and Treasurer—D. A. Bentley, Saginaw.
 Executive Committee—F. A. Johnson, Detroit; Frank P. Van Buren, Williams-ton; C. J. Chandler, Detroit.

Egg Conditions As Seen By Large Operator.*

There are many things to consider and in this vast country they vary so much it is difficult to draw conclusions that are perfectly satisfactory.

Sentiment has much to do with conditions. We, in the East, know, or think we know, that the general business situation is not satisfactory even though we are told it is good by those whose knowledge is very limited.

Too much has been done to hamper the business man of the country, which is largely responsible for the stagnation that exists to-day. There is now a ray of light. The great men of the nation are realizing their mistake and are now advocating that business men should join with them in making laws and regulations. I believe in sending good, sound, business men to our legislatures. They will intelligently frame laws and regulations and not burden the taxpayers to pay for the many commissions which have proven of no account, but a nice recreation for the members. We have too many specialists. If our lawmakers were intelligent you would find none so ignorant of the subject as is shown by McKellar in his bill at Washington to govern cold storage. Think what this means—virtually the destruction of the product and depriving the people of their year-round source of food.

We make most of our trouble. Don't forget this and then remember the motive I read on Charlie Pond's desk at Keokuk, Iowa: "It will not always be this way." What is necessary in all ways of life—business man, farmer or laborer—is to conserve. Your immense product, eggs, need the greatest attention. The most profitable thing on the farm is the hen, and the least attention is paid to her. Can you imagine what the result would be if proper care was taken of the hen and the eggs? To a great extent shippers are responsible. Unjust and unwise competition among shippers permits the storekeeper or huckster to sell his eggs as they are, good or bad. If he does not take them the other merchant will. Suppose all refuse to buy any but fresh-laid eggs. Then you strike the root. The farmer

*Paper read at annual meeting Illinois Egg Shippers' Association by Harry Dowie, of New York.

would gather and properly care for them, knowing he could not sell unless his eggs were good. The result would be an enormous increase in the produce and a reduction at once in the high cost of living. While the farmer would get less per dozen, the increase in quantity would balance this. Were this done it would relieve the commissionman or dealer of the many troubles he has. Surrounded by laws and regulations it is impossible for him to live a free man. He is liable to have in his possession eggs unfit for food, although he had no knowledge what the case contained. One of our largest and most reliable firms in New York had a lot of eggs in store. Upon examining them they found them not good in quality for their fine trade. They sent ten cases to an egg-breaking establishment, constructed under the supervision of the United States Department of Agriculture, to obtain from them the actual loss. An inspector saw them, forbade them to use them, and enquired where they came from. The inspector, who called upon the firm, asked how many cases there were in the lot, and forbade the sale. He was asked if he would come to the store in the morning and oversee the candling of the lot and destroy all that would not pass. All that would not pass were destroyed. The others were sold. The commission firm supposed this was the end, but a few weeks later they were summoned to court, the case was tried, the judge fined the party \$500 and told him he was fortunate in not being sent to jail.

Let the farmer conserve and care for the hens and eggs and then we need have no fear of any country importing to us.

We are close to the season to store our surplus for future use. It has always seemed to me ridiculous that in the seasons of surplus the price should be advanced. Why is it done? Competition is more spite work than good judgment. This exists among shippers, dealers East and West, and includes the warehouses. Good business competition is all right and should exist.

Why is the situation to-day, as I see it, uncertain? We hear that there is likely to be a large export on account of the war. This may be true. It is an unknown quantity. We know bad conditions exist in the large consuming sections of the country. We know the production increases each year very much. Again we must not think that we are the only country that can supply other countries needing food products. Do you not know that we to-day are being supplied

with an enormous amount of meat from Argentina, coming by the shipload, with butter and eggs from Denmark, also eggs from China? Then stop a moment and think of Russia, the country that has such enormous supplies of surplus of grain, eggs, etc. What will be the situation when the ice leaves their harbor, and shall the Dardanelles be opened that Russia can ship her immense supply of grain? Already the bombardment of the forts has driven down the price of wheat. Russia can ship her products to any country—England, France, Italy, even America. We know they have the supplies and we know that they can produce at less cost than we can. Ask ourselves what the result will be. And ask ourselves if we should not be very conservative. Those of us old enough can well remember what was the result of the Civil War. We had wheat at \$3 per bushel, and for two years \$2.85, but the end was ruin. Let us not speculate too much on foreign outlet. Let us form our opinion in a conservative manner. Remember that millions of people are being killed, millions made homeless, millions dependent. Does this mean prosperity? Gentlemen, we seem to live in times of general agitation, especially regarding our products. All possible seem

to be attempting to destroy, rather than improve conditions. It depends upon us as men to do our duty. See that men capable to represent you are sent to your state legislatures and to Washington to enact laws.

Let us one and all work toward the betterment of our products. May you in all your gatherings come together, casting all differences aside, and side by side work for the best interests of the farmers, storekeepers, shippers and consumers.

In conclusion, leaving all the dark gloomy points there are, I predict times will soon improve, and largely for this reason: Men are placed more upon their own foundations than formerly when it was so easy to receive support from speculators. Man always is more conservative when he operates with his own money. My wish is for the welfare of all and that you may not forget to call upon the National Poultry, Butter and Egg Association at any time it can aid you. I am pleased to report most favorable conditions exist in the National and look forward to its greater success. You now have young blood at the head. You have a business manager giving his entire time to its welfare. Freely give what suggestions you deem to be to the interests of all.

Michigan Beans and Potatoes

If you are in the market ask for prices.

Bell Phone 14

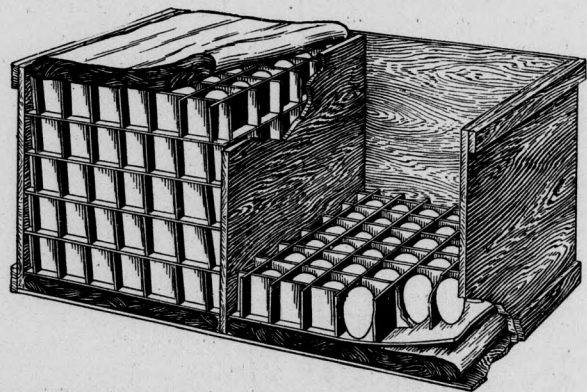
Farmers Elevator & Produce Co.

Bad Axe, Mich

Endorsed by the Railroads

The Official Classification Committee of the Transcontinental Railroads has issued the following order, effective Feb. 1, requiring the use of a dividing board in egg cases—"except that when an excelsior packing mat or cushion (made of excelsior covered with paper) not less than eleven inches square, of uniform thickness and weighing not less than 2½ ounces is used, dividing board will not be required next to eggs at top."

In the wording of these specifications there is an evident testimonial to Excelsior Egg Case Cushions in preventing breakage. It means that the experimental stage of these cushions is passed. They have been tried, tested and now are approved as the best.



The above illustration shows very plainly just how Excelsior Egg Case Cushions are used. From this it will at once be seen that when they are used there is a great saving in time in packing, over the usual manner of distributing loose excelsior at top and bottom of the crate. This, combined with the practically absolute assurance against breakage (one egg saved scarcely an economy not to use Excelsior Egg Case Cushion and a very distinct economy to use them.

They may be used repeatedly with ordinarily careful handling, as they are made from odorless basswood excelsior, evenly distributed throughout the cushion, enclosed in the best quality of manila paper, thus reducing their cost to a minimum. You really can't afford to take the chances necessary, on other methods of packing. Let us give you prices and samples.

Samples and prices can be obtained from any of the following addresses:

Excelsior Wrapper Co.

Excelsior Wrapper Co.

Excelsior Wrapper Co.

Grand Rapids, Mich.

Sheboygan, Wis.

224 West Kinzie St., Chicago, Ill.

Our Facilities are such that Promptness is our slogan.

Bankruptcy Matters in Southwestern Michigan.

St. Joseph, March 22—In the matter of Lawson C. Walter, bankrupt, Hopkins, Allegan county, an order was entered by the referee calling the first meeting of creditors at Allegan on April 2 for the purpose of proving claims, the election of a trustee, the examination of the bankrupt and the transaction of such other business as may properly come before the meeting.

In the matter of the Kalamazoo Oil Co., bankrupt, Kalamazoo, the trustee having filed his supplemental final report and vouchers, an order was entered closing the estate and discharging the trustee.

March 23—Fred C. Ehrman, engaged in the retail liquor business at Kalamazoo, filed a voluntary petition and was adjudged bankrupt and the matter referred to Referee Banyon. The schedules of the bankrupt show no assets except those claimed as exempt and the following liabilities:

Bergin & Brady Co., Columbus	\$ 50.00
John Schuyler & Co., Chicago	\$29.90
Druke-Lynch Co., Grand Rapids	40.71
Ullman-Einstein Co., Cleveland	\$2.20
Britton & Harvey, Kalamazoo	3.50
Albert Ten Busschen, Kalamazoo	20.90
Glenn Matthews, Kalamazoo	6.60
Robinson & Godwin, Kalamazoo	8.00
Berheim Distilling Co., Louisville	162.50
Val Blatz Brewing Co., Milwaukee	13.75
Pfeiffer Bros. Co., Kalamazoo	7.25
J. C. McKeering, Kalamazoo	142.99
S. Solomon, Kalamazoo	7.50
Garrett and Co., Norfolk, Va.	29.10
Empire State Wine Co., Penn	
Yan, N. Y.	31.50
Lewis Bros., Kalamazoo	41.75
Applegate & Sons, Louisville	103.28
Strauss-Pritz Co., Cincinnati	77.00
Kaufman Bros., Toledo	238.78
Robinson & Aronheim, Detroit	325.31
B. Cleenerwerck and Son, Kalamazoo	12.40
Ferdinand Westheimer Sons, Cincinnati	57.45
B. K. Block, New York City	400.00
Ira Johnson, Kalamazoo	25.00
W. L. Weller & Sons, Kalamazoo	25.50
James Omera, Kalamazoo	10.00
Samuel Snell, Dowagiac	13.00
Fred Rohrer, Three Rivers	87.00
Stroh Brewing Co., Detroit	6.00
A. E. Ramsdel, Kalamazoo	5.00
Kalamazoo Taxi Co., Kalamazoo	8.00
J. W. Ryder Coal Co., Kalamazoo	9.00
Dewing & Sons, Kalamazoo	9.00
J. R. Jones Sons Co., Kalamazoo	5.00
A. E. Herwood, Kalamazoo	3.50
E. A. Scott and Co., Kalamazoo	6.00
Leslie-Judge Co., New York	7.80
Tivoli Brewing Co., Detroit	2,713.70
	\$5,030.85

March 24—In the matter of James Ingersoll Day, bankrupt, Hamilton township, Van Buren county, the final meeting of creditors was held at the referee's office and the trustee's final report and account approved and allowed. Preferred claims to the amount of \$1,738.55 were allowed and ordered paid. A first and final dividend of 2 1/2 per cent. was declared and ordered paid to unsecured creditors. Creditors having been directed to show cause why a certificate should not be made recommending the bankrupt's discharge, and no cause having been shown, it was determined that such certificate be made. It was further determined that the trustee be not authorized to interpose objections to the bankrupt's discharge. The final order of distribution was made and the final meeting of creditors adjourned without day.

In the matter of Richard Harvey, bankrupt, Kalamazoo, an order was made calling the first meeting of creditors at the latter place on April 6 for the purpose of proving claims, the election of a trustee, the examination of the bankrupt and the transaction of such other business as may properly come before the meeting.

In the matter of the Spade Manufacturing Co., bankrupt, Kalamazoo, the inventory and report of appraisers was filed showing assets of the appraised value of \$5,646.29. Thereupon the trustee was authorized and directed to sell all the property at public or private sale.

An involuntary petition was filed against John Van Male and James C. Van Male, and John Van Male & Son, a copartnership, doing business at Kalamazoo, where the alleged bankrupts prior to adjudication made an offer of composition of 33 1/2 per cent. to their unsecured creditors. An order was entered for a special meeting of creditors to be held on April 7 to pass on the offer of composition. The following are creditors:

A. B. Stove Co., Battle Creek	\$319.74
The Adams Co., Dubuque, Iowa	32.13
Alabastine Co., Grand Rapids	60.13
American Water Motor Co., Columbus	7.50
Atlantic Refining Co., Cleveland	30.00
Estate of P. D. Beckwith, Inc., Dowagiac	300.00
Billing & Spencer, Hartford	15.83
W. Bingham Co., Cleveland	187.99
Boydell Brothers, Detroit	1,108.00
William Brummelers Sons Co., Grand Rapids	39.52
Buhl Sons Co., Detroit	436.83

George B. Carpenter Co., Chicago	85.23
Case Brothers Cutlery Co., Bradford, Penn.	29.00
Casement Hardware Co., Chicago	26.25
Central Oil & Gas Stove Co., Gardner, Mass.	10.57
Chicago Rubber Co., Chicago	137.95
W. H. Colbrook Co., Syracuse	22.81
W. H. Compton Shear Co., Newark	9.11
Cribben & Sexton Co., Chicago	83.77
Crecent Mfg. Co., Buffalo	1.50
Durham Mfg. Co., Muncie	58.67
Fulkerson Mfg. Co., Puxico, Mo.	21.60
Geneva Cutlery Co., Geneva, N. Y.	12.13
Guder, Paeschke & Frey Co., Milwaukee	107.56
Gilbert Bennett Co., 59 Clark St., Chicago	284.62
Great Western Oil Co., Grand Rapids	2.75
W. C. Hopson Co., Grand Rapids	100.00
Hunefelt Co., Cincinnati	107.71
H. B. Ives Co., New Haven	36.85
Keely Stove Co., Columbia, Penn.	113.12
Lawson Mfg. Co., Chicago	35.35
H. Leonard Co., Grand Rapids	9.45
Lisk Mfg. Co., Canadaigua, N. Y.	38.84
Lovell Mfg. Co., Erie, Pa.	102.87
Marks & Hammacher, 193-196 West St., New York	38.57
Merchants & Evans Co., 347 Sheldon, Chicago	54.93
Michigan Hardware Co., Grand Rpd	29.68
Morley Brothers, Saginaw	707.96
National Lead Co., Chicago	62.13
New Process Stove Co., Cleveland	19.56
Northwestern Stove Repair Co., Chicago	9.33
Ohio Varnish Co., Cleveland	59.96
Peck, Stow & Wilcox Co., Cleveland	13.46
E. W. Prentice Co., Adrian	194.32
Rancocas Mills, Trenton, N. J.	8.80
Republic Metal Ware Co., Buffalo	65.30
Rochester Stamping Co., Rochester	36.90
Saginaw Ladder Co., Saginaw	10.25
Schmachtenberg Bros., New York	36.36
Standart Bros., Detroit	203.67
Star Expansion Bolt Co., N. Y.	24.95
Standard Oil Co., Grand Rapids	142.47
Ferguson Tin Plate Co., Pittsburg	28.00
United States Register Co., Battle Creek	90.90
James Swan Co., Seymour, Conn.	23.86
Van Camp Hardware Co., Indianapolis	139.06
Wadsworth Holland Co., Chicago	61.05
Warren Axe & Tool Co., Warren, Penn.	12.00
Wehrle Co., Newark, Ohio	19.75
Yale & Town Mfg. Co., N. Y.	87.63
William Zummach, Milwaukee	34.67
Frolich Glass Co., Detroit	22.29
Eclipse Light Co., New York	7.82
Griffin Mfg. Co., Erie	31.34
Fred J. Stulp, Muskegon	4.23
Kalamazoo Telegraph Press, Kalamazoo	15.17
Kalamazoo Gazette, Kalamazoo	78.80
Kalamazoo Ice & Fuel Co., Kalamazoo	8.44
Nazareth Academy, Kalamazoo	20.00
Miller Ryder & Winterburn Co., Kalamazoo	13.50
Kalamazoo Glass Co., Kalamazoo	5.70
American Gas Light Co., Kalamazoo	13.65
Charles G. Bard, Kalamazoo	260.20
Bond Supply Co., Kalamazoo	155.45
Edward Chamberlin Co., Kalamazoo	253.82
Kalamazoo Loose Leaf Binder Co., Kalamazoo	11.20
Kalamazoo Sled Co., Kalamazoo	37.06
Michigan Enameling Works, Kalamazoo	7.22
William Shakespeare, Jr., Co., Kalamazoo	600.07
Star Paper Co., Kalamazoo	51.20
A. L. Lakey, Kalamazoo	2.45
A. & D. Sheet Metal Works, Kalamazoo	5.25
A. B. McDole, Kalamazoo	4.91
Kalamazoo National Bank, Kalamazoo	4,665.00
James Kent, Kalamazoo	500.00
Goodale Co., Kalamazoo	155.75
Kalamazoo Foundry & Machine Co., Kalamazoo	187.29
Peck, Stow & Wilcox Co., Southington, Conn.	14.34

The following are the individual creditors of James V. Van Male, scheduled by the alleged bankrupt:

City Treasurer, Kalamazoo	\$ 30.34
Fidelity Building & Loan Assn.	3,800.00
William Darling, Kalamazoo	55.75
Hershfield Bros., Kalamazoo	45.00
J. R. Jones Sons Co., Kalamazoo	33.95
Gilmore Brothers, Kalamazoo	22.87
Kalamazoo Hack & Bus Co., Kalamazoo	20.00
	\$4,007.91

March 25—In the matter of Guy W. Hagenback, formerly of Burr Oak, the first meeting of creditors was held at Kalamazoo. An order was entered that no trustee be appointed and that the bankrupt be allowed his exemptions as claimed. The bankrupt was sworn and examined by the referee without a reporter and the meeting adjourned for fifteen days.

In the matter of the Hickory Grove Distilling Co., bankrupt, Kalamazoo, a special meeting of creditors was held at the latter place and the trustee's first

report and account was approved and allowed. The receiver's final report and account was approved and allowed. The trustee filed a supplemental report showing cash on hand of \$4,400, whereupon an order was made allowing administration expenses to the amount of \$1,000. A first dividend of 40 per cent. was declared and ordered paid on all unsecured claims.

In the matter of Thomas L. Williams, doing business as the Williams Candy Co., Kalamazoo, the first meeting of creditors was held at the latter place. No claims were proved, whereupon an order was made that no trustee be appointed and that the bankrupt be allowed his exemptions as claimed. The bankrupt was sworn and examined by the referee without a reporter and the meeting was then adjourned without day.

March 25—In the matter of the Ross Cabinet Co., bankrupt, Otsego, the adjourned first meeting of creditors was held at Kalamazoo and the trustee's objection to the claim of the Unifile Co., considered. Certain preferred labor claims were allowed and the meeting adjourned for fifteen days.

In the matter of Ernest F. Johnson, bankrupt, doing business as the Johnson Electric Co., Kalamazoo, the first meeting of creditors was held at the latter place. Stephen H. Wattles, the custodian, was unanimously elected trustee, his bond being fixed at the sum of \$500. Stephen G. Earl, George Martin and Elias J. Holkstra, of Kalamazoo, were appointed appraisers. The bankrupt was sworn and examined by the referee without a reporter and the meeting was then adjourned for four weeks.

March 26—Based upon the petition of the Grand Rapids Dry Goods Co., the Grand Rapids Shoe & Rubber Co., and the Jennings Manufacturing Co., Lee M. Ransbottom, of Dowagiac, was adjudged bankrupt and the matter referred to Referee Banyon, who entered an order directing Hilding & Hilding attorneys for the petitioning creditors, to prepare and file the bankrupts schedules, it appearing that the bankrupt had left the district and his whereabouts are unknown. The bankrupt at one time operated the general store formerly conducted by Gunn & Co., at Dowagiac, but about two months ago, after disposing of nearly all his property, left the latter place.

March 27—In the matter of John Van Male, James C. Van Male, and John Van Male & Son, a copartnership, alleged bankrupts, of Kalamazoo, an order was entered by the referee calling the special meeting of creditors at his office April 7, for the allowance of claims, the examinations of the alleged bankrupts, the preservation and conduct of their estates, and for the consideration of the proposed offer of composition to unsecured creditors of 33 1/2 cents on the dollar.

Some men never use kind words if there's a club handy.

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Save Time and Errors.
Send for Samples and Circular—Free.
Barlow Bros., Grand Rapids, Mich.

The Vinkemulder Company

Jobbers and Shippers of
Everything in

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BEANS

Pea Beans, Red Kidney, Brown Swedish. Send us samples of what you have for sale. Write or telephone. Always in the market to buy beans, clover seed.

Both Phones 1217

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Grand Rapids, Mich.

Watson-Higgins Milling Co.

Merchant Millers

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"Purity Patent" Flour

Grand Rapids Grain & Milling Co.
Grand Rapids, Mich.

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New and second-hand, also bean bags, flour bags, etc. Quick shipments our pride.

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Wm. Alden Smith Bldg. Grand Rapids, Mich.

Geo. L. Collins & Co.

Wholesale Live and Dressed Poultry, Calves, Butter, Eggs and Country Produce.

29 Woodbridge St. West
DETROIT, MICH.

Rea & Witzig

PRODUCE
COMMISSION
MERCHANTS

104-106 West Market St.
Buffalo, N. Y.

Established 1873

Live Poultry in excellent demand at market prices. Can handle large shipments to advantage. Fresh Eggs in good demand at firm prices.

Fancy creamery butter and good dairy selling at full quotations. Common plenty and dull.

Send for our weekly price current or wire for special quotations.

Refer you to the People's Bank of Buffalo, all Commercial Agencies and to hundreds of shippers everywhere.

MORTGAGE TAX LAWS.

Plea For the Retention of the Present System.*

The mortgage tax law which went into effect August 1st, 1911, imposed a specific or registry tax of 50 cents for each \$100.00 of indebtedness. This tax is paid when the mortgage is recorded. The mortgage is then exempt from further taxation. It is a substitute for the general property tax on mortgages. The law has hardly been in operation long enough to give it a thorough test, although it is now proposed to change it.

The Registry Tax may be considered:

1. As a source of revenue.
2. As to its effect upon credit and industry.

The Property Tax.

The property tax upon mortgages has become an "irretrievable failure" wherever it has been tried even under the most drastic administration.

The primary reasons for this universal failure are, first, the elusive character of this form of tangible property; second, the injustice of such a tax when it is enforced.

When a mortgage is assessed on an ad valorem basis, it is assessed at full value, notwithstanding the fact that other forms of property real and personal, are assessed at a part of full value or entirely escape. So that the mortgage is disproportionately taxed to the extent of a large part of the annual income thereon.

Again, the property tax on mortgages is regarded as double taxation in its most obnoxious form. In each and every instance the property covered by the mortgage is assessed at substantially full cash value. It discourages investment loans and increases the borrower's burden. For these and other obvious reasons eminent authorities on taxation have advocated the exemption of real estate mortgages entirely from taxation, and the states are rapidly breaking away from the property tax on mortgages, either exempting them from taxation or substituting other methods.

Comparative Revenue.

In considering comparative revenue from the property tax and the recording tax thus far in Michigan, it will be interesting to note the diminishing assessed valuation of mortgages in the several counties of the state as shown by the following:

1901	1906	1911
\$55,262,006	\$48,144,334	\$39,148,509

Diminishing assessed valuation is not the exception, but the invariable rule in every state where mortgages are assessed under the general property tax.

Taking the assessed valuation for 1911, the last year that mortgages were assessed as other property, and assuming that this amount was taxed at the average property tax rate (which is obviously an uncertain and unreliable approximation) the tax received therefrom was approximately \$810,000. Assessed valuation under

*Address delivered by George Clapperton of Grand Rapids before the Legislative Committee on Taxation, March 18, 1915.

the ad valorem system would in all probability continue to diminish proportionately to the increase of wealth.

The amount collected from the specific or register tax from August 1, 1911, to June 30, 1914, was \$1,686,379.50, one-half of which went to the state. The aggregate value of the mortgages upon which this amount was paid is \$337,275,000.

Result Encouraging.

It will thus be seen that this method, if its permanency were assured, would be a continuing source of substantial revenue equally and uniformly distributed from which none, whether resident or non-resident mortgagees would escape. Furthermore, it is collected cheaply and with certainty, its collection not depending upon "the vigilance of the local asses-

sor or the conscience of the taxpayer." because of its injustice and failure, and have either exempted mortgages entirely from taxation, or imposed in lieu of other taxes a small specific tax.

Maine

The legislature of the state of Maine in 1909, passed a law specifically exempting state and municipal bonds from taxation, and in 1911 passed a law exempting mortgages on real estate from taxation.

New Hampshire.

In New Hampshire, loans on real estate bearing interest at five per cent. or less, are exempt from taxation.

New York.

The New York law is similar to that of Michigan. In fact, the Michigan law was modeled after it. The report of the State Board of Tax

are subject to local listing and taxation.

In response to a letter of inquiry on this subject, the State Tax Commissioner says:

"The chose in action law is taken advantage of by most individuals who pay on this class of property. The low rate of taxation on choses in action has been successful in increasing the state's revenue from this source, and results in a small assessment locally in the taxing units. I might add that previous to 1890 very little of this class of property was taxed in Connecticut."

Real estate mortgages, however, are excepted from the chose in action tax, and it is provided that money loaned on interest with an agreement that the borrower shall pay the taxes thereon and secured by a mortgage on real estate is exempt from taxation to an amount equal to the assessed value of the mortgaged land in the assessment list of the town where it is situated. But the excess of any such loan over such valuation is assessed and taxed in the town where the lender resides in the same manner as other money and interest. This, of course, practically exempts real estate mortgages entirely from taxation.

Maryland.

Maryland several years ago substituted a low specific tax upon various forms of credits for the property tax. This tax has been the subject of favorable comment by students of taxation and many reports have cited this state as an example of a low rate producing more revenue than a higher rate by reason of the fact that a greater assessment is thereby obtained.

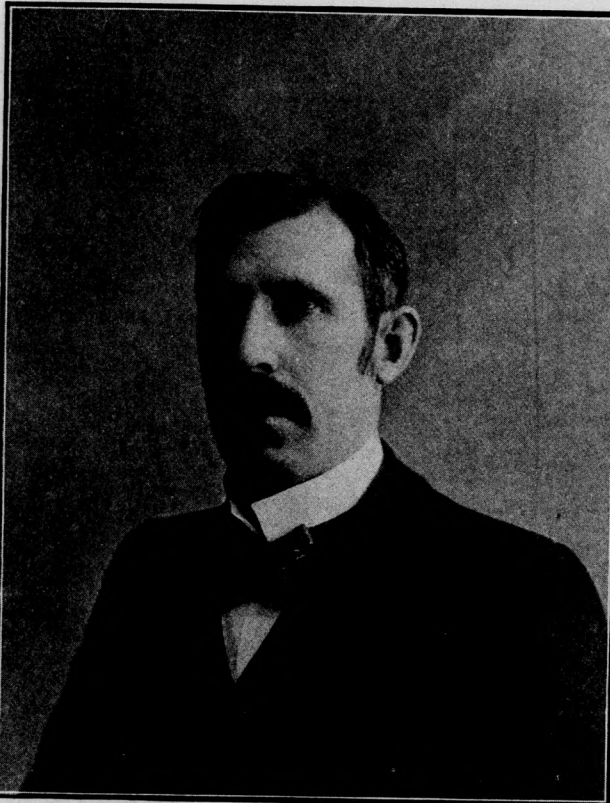
At the same time, real estate mortgages are made entirely exempt from taxation by law, save in four counties of the state, where they are taxable for local purposes. The tax in these four counties amounts to 8 per cent. of the interest covenanted to be paid. This discrimination works against the counties where mortgages are taxed and yields but a small amount of revenue.

The State Tax Commission commenting upon this tax, say:

"It is the contention of many economists that mortgages should not be taxed at all for the reason that in most cases the borrower pays the tax in the form of increased interest rate. As a sure method of producing revenue, however, the mortgage recording tax which is in operation in New York and Michigan has much to recommend it. This plan provides for a tax of 50 cents on each \$100 or fraction thereof of the principal debt or obligation, which is payable at the time of recording the mortgage, and no further tax is imposed. So that tax cannot by any possibility be evaded, and it has, therefore, the great merit of effectiveness. There is one feature of that which is causing considerable criticism, and that is that the long term mortgages are taxed the same as short term mortgages. Many economists believe that the tax should be so graded that the burden imposed upon a mortgage running for fifty years would be proportionately greater than on the mortgage running five years."

Minnesota.

The State Tax Commission of Minnesota has for many years given intelligent consideration to the subject



George Clapperton.

Commissioners in 1912 contains the following comment upon its results:

"The law in its present form has been in operation for six years, and most satisfactory results have been obtained. During the year from July 1, 1911, to June 30, 1912, 120,483 mortgages were recorded and 5,719 mortgage statements were filed in the offices of the several recording officers, there being a considerable increase in the number of statements filed, while the number of mortgages recorded remains about the same as the preceding year. The gross amount of tax collected during the year ending June 30, 1912, was \$3,766,869.75, an increase of \$136,777.10 over the year ending June 30, 1911. The total expense for administering the law for the year ending June 30, 1912, was \$60,085.08, making the cost of collection but 1.59 per cent of the total amount collected, as compared with 1.62 for the preceding year."

Connecticut.

The state of Connecticut was one of the first states to substitute for the general property tax a small annual specific tax upon bonds, notes or other choses in action. All notes, bonds and securities not taxed in this way

Changes in Other States.

In this connection it may be interesting to glance at the experience of other states that have broken away from the property tax on mortgage securities. Generally speaking the property tax is and has been applied to mortgages in like manner as other property. The states referred to, however, have abandoned this method

of taxation, and upon its recommendation, the Legislature has made important changes in the old property tax system.

The Commission in its report for 1910 called attention to the fact that the attempt to tax personal property called "intangibles," under the property tax had been abandoned in almost every European country, and that it had been pronounced impossible of enforcement with any reasonable approach to equality or certainty by every tax commission in our own country that had given special consideration to the subject, without exception. It was observed that many students of taxation contended that such property should be exempt from taxation upon the ground that credits and securities generally represented mere evidence of ownership or interest in tangible property, which was itself taxed, and therefore, resulted in double taxation. For more than fifty years, Minnesota has undertaken to tax this class of property with the same machinery and in the same manner as other personal property, the system being based upon the general property tax principle of uniformity and equality regardless of the nature and use of the property taxed. The result was that but a small portion of such property was ever reached for taxation. In view of the utter failure of the property tax as applied to the taxation of such property, the legislature in 1911, enacted a law, providing for the separate listing of money and certain classes of credits and imposed a flat tax rate of three

mills on the dollars in lieu of all other taxes. This method has been continued in that state with satisfactory results.

In 1907, the state of Minnesota enacted a law providing a "registry tax" on mortgages similar to that subsequently enacted in Michigan, imposing a tax once for all of 50 cents on each \$100. In 1913, the law was amended reducing the amount of this tax to 15 cents upon each \$100, and provided that if the maturity of the debt secured by the mortgage was fixed at a date more than five years after the date of the mortgage, the tax to be paid thereon should be at the rate of 25 cents for each \$100. The purpose of this reduction, as we understand it, was to favor the borrower and offer to capital still further inducement for investment in real estate mortgages. We are informed that the positive effect of both these changes has been to attract loanable capital for mortgage investment, diminish the rate of interest and materially contribute to the increase and development of real property in the state.

North Dakota.

The State Tax Commission of North Dakota has suggested the substitution of a real estate mortgage registration tax in place of a property tax in that state.

Oregon.

The Board of State Tax Commissioners of Oregon reports that if taxed at all, a mortgage registry tax similar to New York and Minnesota statutes, seems to be the only fair and

absolutely effective system for real estate mortgages.

Wyoming.

In Wyoming, mortgages and the indebtedness thereby secured, are exempt from taxation. The Governor of that state in his message in 1911, discussing the subject of taxation referred to the universal sentiment against taxation of mortgages, and stated that it resulted in double taxation of the borrower, and tended to increase rates of interest and drive capital out of the state. The Commissioner of Taxation recommended that if any change were to be made in the law taxing mortgages, a plan be adopted similar to that existing in New York and Minnesota, namely, a recording fee in lieu of all other taxes.

California.

California after a conscientious and intelligent administration of the property tax upon real estate mortgages, extending over a period of thirty years including vain attempts to change it so as to make the mortgagee pay the tax and relieve the borrower, the people decided that the property tax method applied to mortgages was a failure and by the adoption of an amendment to the constitution in 1910, by a two-to-one vote, real estate mortgages in California are altogether exempted from taxation.

Nevada.

In Nevada real estate mortgages are considered as interests in the property affected and the assessment of real estate is taken as an assessment of the mortgage thereon. The taxes

are paid by the owner of the real estate or the holder of the security as they may stipulate.

Utah.

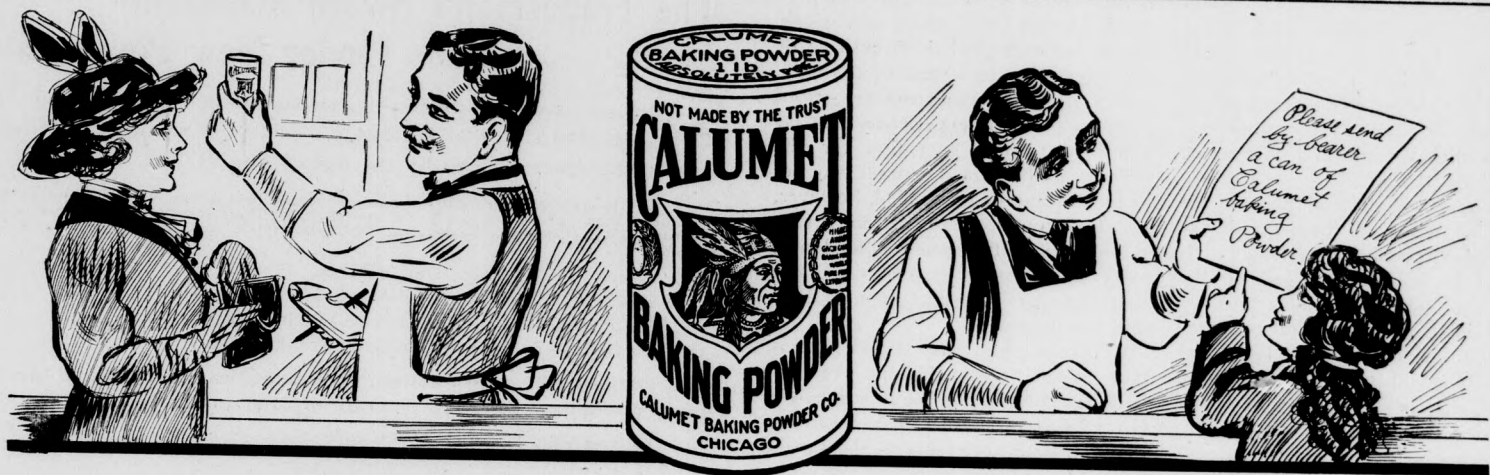
In Utah there is a constitutional provision exempting mortgages upon both real and personal property from taxation.

Other states are seriously considering the abandonment of the property tax on real estate mortgages, and exempting them entirely from taxation or imposing a registry tax in lieu of other taxes, and tax commissioners in their reports almost invariably recommend either exemption or the registry tax.

Experience.

Experience in our own and other states demonstrates that when a tax consumes a substantial part of the annual income from a mortgage security, it will not voluntarily be listed for taxation, and that the holders of such elusive securities because of the excessive tax will be arrayed against the taxing authorities in ceaseless conflict.

Real estate mortgages constitute a distinct and peculiar class of securities. There is a marked economic distinction between that class and other forms of credit. That class possesses characteristic inherent qualities in the credit circulation of the business of the country which need not be here discussed. It is sufficient for our purpose to say in general that mortgages affect primarily a distinctive class of borrowers; that they represent tangible property all of which is subject to maximum assessment



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The thrifty housewife, always looking for the biggest moneysworth in any article you sell, asks for

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because she has read our advertisements in the extensive newspaper campaign conducted to acquaint your customers with the extra quality and value of Calumet. She tries it and has better baking. The result is that she shows her appreciation the next time she wants baking powder, by sending to your store with a request for Calumet Baking Powder. Repeat orders are the kind you like and satisfied customers mean "repeat orders." Calumet always satisfies the most discriminating housewife, who prides herself on her baking.

It will pay you to give Calumet Baking Powder a prominent display in your store because our advertising is constantly sending new trade to you who will buy it on sight. Remember that Calumet pays you a bigger profit than any other baking powder and satisfies your customers beyond the shadow of a doubt.

Have you heard about our special co-operative sales plan? Write and ask us about it. It will interest you.

CALUMET BAKING POWDER CO., CHICAGO, ILL.

and taxation. A property tax on mortgages is the easiest tax to shift to the humble borrower. A maximum supply of money loanable on real estate mortgages and the utmost freedom of competition therein are highly desirable. It is exceedingly important as affects interest rates and the development and use of real property that home and foreign capital be attracted to this class of investments by the utmost degree of encouragement. The advantage to the borrower, particularly the home owner, and the farm owner, of available credit is inestimable. Active mortgage credit, abundantly supplied, builds homes, improves farms, contributes to material and social progress.

The theory of the "registry tax" which I have called a compromise with absolute exemption is that it yields a substantial revenue without imposing a serious obstacle to freedom of competition in real estate loans. It is not generally regarded as burdensome, and permanently established, would gradually be assumed by the mortgagor without materially sustaining the rate of interest fixed by supply, demand and competition, as compared with entire exemption.

When we go beyond that, however, we encounter serious objections and the force of the advantages of exemption.

Specific Tax of \$1.00.

House Bill No. 15, introduced by Representative Lewis proposes the substitution for the registry tax of an annual specific tax of \$1.00 on each \$100 of any mortgage "not heretofore recorded so long as it shall remain of record and undischarged," and that mortgages hereafter executed "and not recorded" shall remain under the present ad valorem system of taxation. Obviously it involves the abandonment of the principle and purpose of the registry tax.

This proposed method may be regarded as a sort of half-way house on the route that other states are following. It would be subject to the objections, and also be subject to the evils incident to the general property tax upon real estate mortgages, and the result would be to a great extent, at least, the same. If the annual tax of \$1.00 on each \$100 were paid by the mortgagee, it would take one-sixth of his annual income thereon (on a 6 per cent. mortgage) notwithstanding the fact that the property covered by the mortgage would be subject to taxation at its full cash value. This effect would afford the strongest incentive to evasion, and the withdrawal of capital from such investments, or the imposition of the tax upon the borrower. The tax upon a reduced volume of loans would be largely shifted to the borrower, especially to the borrowing home owner and land owner for the reason that his power to avoid the shifting of the burden to his shoulders would be limited by his necessities. The borrower is the "ultimate consumer" of mortgage credit. This is a practical business proposition little affected by sentiment or theory. It is doubtful whether in point of reve-

nue or in any other way this method would be a substantial improvement upon the general property tax and its results. This method would tend to increase the burdens of the borrower, to induce outside capital to stay out and inside capital to go out of the state. It seems to be framed from the sole standpoint of revenue without due regard to the incidence of mortgage taxes or their ultimate effect upon credit and industry.

Specific Tax of 30 cents.

House Bill No. 205, introduced by Mr. William F. Jerome is less objectionable from the standpoint of this discussion than the Lewis Bill, and may be supported by plausible argument. Practically it may be regarded as an untried method. It is similar to the Lewis bill with the exception that it substitutes a specific tax of 30 cents instead of \$1.00 for each \$100. This also would be an abandonment of the principle and purpose of the registry tax.

It is a step further than the "Registry tax" in compromise between exemption of mortgages from taxation and their taxation in like manner as other property. It introduces the problem of the balancing of advantages and disadvantages of exemption, and ignores the distinction recognized by most of the states that have recently changed their methods of taxing intangible securities, between credits secured by real estate mortgages and other forms of securities and obligations. That is to say, states that have imposed a specific annual tax of 30 cents or 40 cents upon moneys, bonds, notes, and other choses in action, have specifically excepted the class called real estate mortgages, and either exempted them entirely or subjected them to a registry tax only.

It would seem from the reports of commissions that experience thus far has justified this exception for the reasons we have in a general way set forth. It may be contended, however, that these methods are still in a transition stage. The positive tendency, however, seems to be toward exemption of or a registry tax upon real estate mortgages.

It may be said that if the legislature should hastily abandon the registry tax method before it has had a fair trial upon its merits, the Jerome Bill would be preferable to the Lewis Bill or the general property tax. Possibly experience might eventually demonstrate its advantages and merits over the registry tax. It would, however, be simply taking an uncertain chance in a radical change. It would, at this time sacrifice the advantage of permanency of the present method so auspiciously inaugurated, which has so much in its favor, and appropriate the assumed benefit of all doubt in favor of this hasty change.

Furthermore, it would leave the vast amount of mortgages recorded under the present law exempt from taxation as against mortgages "hereinafter recorded" subject to the annual tax.

The primary purpose of these specific tax bills seems to be increased revenue over that of the registry tax, probably at the expense of the bor-

rowers. Whether a permanent increase of revenue would thus be secured is, however, a matter of conjecture. Be that as it may, do they not involve the sacrifice of the advantages derivable through the registry tax? These advantages accrue gradually. The natural timidity and apprehension of loanable capital may be overcome only by confidence in the permanency of the relief from undue burden afforded by exemption or a registry tax. The acid test of the registry tax is permanence. It requires time to attract capital from within and without the state to an advantageous field of investment, and to receive the full measure of benefit. As capital is thus attracted, the benefits to borrowers and to industry will increase, and incidentally the revenue from the registry tax will be increased. Moreover, the borrower will derive the advantage of the use of increased available money and credit which will be utilized and transformed into tangible property assessable and taxable. The registry tax is no longer regarded as experimental when its permanency is assured. It is being regarded with increased favor and its beneficent results are being demonstrated by continued experience. Shall Michigan abandon it now during a distinctive period of its industrial development?

Graded Registry Tax.

In view of the recognized merits of the present method and the fact that conditions have as yet hardly become adjusted to it, would it not be

the part of wisdom to defer radical change until it might at least have a more thorough trial, and the state might obtain the benefit thereof, and of the continued experience of other states? Change should be evolutionary and directed by wisdom and experience.

Would it not be the part of wisdom and sound judgment to continue the present method with perhaps a simple amendment grading the registry tax according to the time of the maturity of the recorded mortgage; that is to say, retaining the present rate on mortgages maturing within five years, and increasing the registry tax on mortgages running for longer periods?

There is tucked away in section two of the registry tax law, an adroit little proviso exempting from its operation mortgages held by building and loan associations. Is this discrimination advisable from a revenue or any other standpoint?

What would be the effect of its elimination?

Little Lost.

A "cub" reporter on a New York newspaper was sent to Paterson to write the story of the murder of a rich manufacturer by thieves. He spread himself on the details and naively concluded his account with this sentence:

"Fortunately for the deceased, he had deposited all of his money in the bank the day before, so he lost practically nothing but his life."

The Tradesman's Sworn Statement Made Under New Postal Law

Statement of the ownership, management, circulation, etc., of
THE MICHIGAN TRADESMAN, published weekly at Grand
Rapids, Michigan, required by the Act of Aug. 24, 1912.

NOTE—This statement is to be made in duplicate, both copies to be delivered by the publisher to the Postmaster, who will send one copy to the Third Assistant Postmaster General (Division of Classification), Washington, D. C., and retain the other in the files of the postoffice.

Editor—E. A. Stowe, Grand Rapids.

Managing Editor—E. A. Stowe, Grand Rapids.

Business Manager—E. A. Stowe, Grand Rapids.

Publisher—Tradesman Company, Grand Rapids.

Owners: (If a corporation, give names and addresses of stockholders holding 1 per cent. or more of total amount of stock.)

E. A. Stowe, Grand Rapids.

W. N. Fuller, Grand Rapids.

S. A. Sears, Grand Rapids.

S. F. Stevens, Grand Rapids.

Henry Idema, Grand Rapids.

N. G. Richards, Grand Rapids.

F. E. Stowe, Grand Rapids.

John DeBoer, Grand Rapids.

Fred Pettinga, Grand Rapids.

E. L. Fox, Grand Rapids.

Known bondholders, mortgagees, and other security holders, holding 1 per cent. or more of total amount of bonds, mortgages or other securities:

There are no bonds, mortgages or other securities outstanding against the Tradesman Company.

In regard to section 2 of the law, the Tradesman does not accept payment for any editorial or other reading matter printed as news.

E. A. Stowe, Business Manager.

Sworn to and subscribed before me this 2nd day of April, 1915.

(SEAL)

Florence E. Stowe,

Notary Public in and for Kent Co., Mich.

(My commission expires Jan. 9, 1919.)

A. W. WALSH

WHOLESALE GROCER
FRUITS AND PRODUCE

PHONES 3800-3801

147-149 E. WATER ST.

KALAMAZOO, MICH. February 26, 1915.

Valley City Milling Co.,

Grand Rapids, Michigan.

Gentlemen:

You will undoubtedly be interested to learn what our success has been with Lily White Flour; we wish to state that it is the leading flour in our fair city of Kalamazoo, and while we have been your distributors for this territory, we have observed with pride, the ever increasing sales for the "Flour the best cooks use."

There is to be found at all times a quantity of Lily White Flour in every store, where the house wife may feel confident that she can purchase a sack of the best flour. We assure you that the house wives of Kalamazoo call for Lily White Flour at all times, for there is not a flour sold in this city that has as large a sale as your flour enjoys.

We bespeak the quality of Lily White Flour in the highest terms, for it surely is a good quality flour; and the term-"The Flour the best Cooks use" is well deserved by it. The great majority of families in Kalamazoo always insist on including in their order, a sack of Lily White.

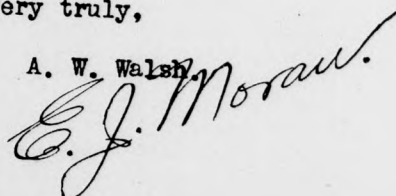
All the grocers in Kalamazoo will tell you that Lily White Flour is always selling, even at the present date, when prices are at the highest point, the sale of Lily does not slacken in the least, it is just the opposite- our sales for Lily White are over and above those of previous years.

We have the greatest confidence in Lily White Flour and are positive that when results are wanted, "Lily" never fails. We take pleasure in recommending your flour at all times, and are very much pleased with your prompt shipments and courteous treatment.

Please accept our best wishes for still greater prosperity and greater sales of Lily White Flour, remaining

Yours very truly,

A. W. Walsh



EJM/B

Command your hand to guide the brush

Additional Lettering the Card Writer May Do.

Written for the Tradesman.

The card writer is sure to be asked to undertake a great variety of odd jobs that are not strictly in his line. Among these may be mentioned lettering on awnings, oil cloth, glass (with either gold leaf or paint), trunks, suit cases, automobiles, safes, refrigerators, all sorts of fancy and souvenir articles, besides making ornamental wall cards, pennants and banners. If the card writer is a person of mature years and his time is quite fully occupied with store work, he may better, as a rule, turn most of these tasks over to sign painters and other specialists in lettering. Unless there is a considerable amount of work to be done that is all practically alike, it will not pay to do the fussing and experimenting necessary to make a creditable job of your first attempt in any untried stunt. In your card writing you find that speed comes with practice along some one

to give here methods of doing not only the "Special Sale" window work, but a few other kinds of lettering outside of card writing. Those which have a considerable commercial utility, and which at the same time are not very difficult, have been selected.

The beginner, in doing any of these, should not fail to get his color to working right before he begins on his job proper. This whether he is using oil paint, water colors, or Japan colors. Separate a small quantity, mix it as you think it should be, and try it out on some waste scrap of material. Let it dry and see whether it needs changing in any way. A little time spent thus in experimenting, often will save work and make for more pleasing results.

Special Sale Window Lettering.

This may be done in several ways. The one most used is this: Coat the outside of the windows with kalsomine. White or a light tint is generally best for the purpose. If it is desired not to shut out too much of the light, coat just part way down

marks, use chamois skin gently. If the layout has been put on lightly, it will do no harm to leave it.

The method just given is simple and easy, the result is effective, and when no longer wanted, if water colors have been used for the lettering, the work can be readily loosened up by turning on the hose. However, it has two weak points. A driving rain or sleet may take it off prematurely, and it offers a tempting surface for boys and girls to scratch on their names and all kinds of youthful wit and sentiment. So if left for more than a few days, it is apt to look a little untidy on close inspection. Still it will be observed that when the backing is put inside the glass to avoid these difficulties, the work loses somewhat in effectiveness.

Sometimes just the lettering is put outside the glass, and a backing, either of kalsomine or light-colored paper, is put inside. A beginner who is a little uncertain with his lettering and has to make some erasures, may find this method better adapted to

somine. Japan colors will not wash off like water colors, but still there need be no great difficulty in removing them when desired. By the way, if you ever want to take paint that is very hard and dry off from glass, it is not necessary to buy an expensive paint remover. Make a paste of concentrated lye and water and apply with a swab. In washing off, be careful to keep the hands from any contact with the lye.

For the quick window lettering, large plain letters of the alphabets recommended for muslin signs are most used. For the feature lines, heavy stemmed letters are best. Color contrasts should be strong. Bright red and black lettering with white or light ground is most often used, and is hard to excel. The style of composition is usually striking. Sometimes there is an obvious effort to make it even startling, but this hardly can be recommended as productive of best results.

I lately saw some effective window work which had been executed in a

ICE CREAM

line. The same is true of the other branches of lettering.

About the only places where the store card writer can with profit trench on the ground of the professional sign painter are in making muslin signs, the processes of doing which were described in the issue of the Tradesman for March 3, and in doing "Special Sale" or "Closing Out" lettering on windows.

However, circumstances vary. Some readers are located where there is no sign painter handy. Others may have leisure when they "wouldn't be doing anything else." To an ingenious boy, with perhaps a little artistic bent, the making of a transparency, for instance, may be a profitable task, even though it takes him four times as long as it would if he were accustomed to the work. During the formative years, whatever is done with hand and brain has an indirect and educational value, often far greater than the direct result accomplished.

For these reasons it is deemed well

or part way up. Or a space, a circle or an oval maybe, can be left in the center of each large pane. With charcoal or colored crayon, now make the layout on this kalsomined surface. Then put on the lettering, using water colors and preparing them as you do for cardboard work, only perhaps using them a little thicker. If any difficulty is experienced in getting on the letters, would suggest trying a little of the color with a small amount of size added, the corn starch and borax size described in the muslin sign article already referred to, or a little glue. If there is serious trouble, use Japan colors for the lettering, thinning with benzine. For this work do not add varnish. The Japan colors will be found to work more easily, but as they are more expensive than the water colors and do not come off so readily, if a good effect can be obtained with the latter, it is best to use them. For this work you will need flat lettering brushes, the same as for muslin signs. If it is desired to take off the layout

his powers than the first. With this method, for getting on the layout, first go over the glass (on the outside of course) with stale beer. If this is not readily obtainable, use acid vinegar instead, or cider vinegar in case the other can not be had. The object of the beer or vinegar is to give the glass a "tooth," so that you can make the chalk marks of your layout stick on.

Another method is to put the lettering on large sheets of paper or on strips of sign muslin. These are placed inside the glass.

Sometimes the lettering is done on the glass inside. In this case the chalk layout should be put on the outside, unless the windows are above the first story. For upper windows it will be easier to put it on the inside, even though it must be done backward. When the lettering is inside the glass, either paper or kalsomine may be used as backing. If it is to be the latter, then use Japan colors for the lettering, because the water colors will rub up in the kal-

way different from any of the methods described above. The lettering in red and black Japan colors had been done on white sign muslin. The space outside the letters had been filled in with yellow, only leaving a border of white around each letter. This border served to keep the color contrast good and strong. A stripe of brown finished the margin of each piece. The work very evidently had been done by a professional sign painter and was an excellent job. The muslin thus lettered was stretched over the upper portions of the windows on the outside. The panels beneath the windows were also covered. The effect of all was quite striking and "something different." Work done in this way might be used more than once. It would have the disadvantage of being more expensive than that made directly on the glass or on paper. On a very wide front there might be some difficulty in fastening the long strips securely.

To Letter on Oilcloth.

First rub the oilcloth, where the lettering is to go, with whiting and benzine or whiting and gasoline. This will take off some of the slippery smoothness and give a "tooth," which will prevent the paint from "creeping" and make the surface much easier to letter on. If you can get the white oilcloth with the "flat" or dull surface, it will not need any preparation and will be found to take the lettering more easily than the glossy, even after the latter has been rubbed with whiting. Also, if the sign is to be read from quite a distance, the glistening of a glossy surface might detract from the legibility of the lettering. Make the layout with charcoal or lead pencil. Use oil colors for the lettering. These can be bought in small tubes if you are doing only a little such work. For inside work, a little quick-drying varnish may be mixed in, and will make the oil paint dry more quickly. For outside work, would not use any varnish unless a spar or exterior varnish. Whether with or without varnish, thin the paint with turpentine. Wherever turpentine is called for in lettering, use the genuine article, not any imitation.

The drying of the work may be hastened by Japan dryer, but it should be used only sparingly. Sometimes it does not combine well with varnish, and causes a curdling of the mixture. Even if it does not make trouble in that way, too much is not good for the work. Lettering on oilcloth for inside use sometimes is done with Japan colors; but unless for very much of a hurry-up job, would not recommend them for this purpose.

After the work is thoroughly dry, if the layout marks do not wash off readily with water, they can be removed by using a little piece of cloth wet in gasoline and held tightly over the finger. Care must be taken not to encroach on the margins of the letters, or you may spoil the clean sharp outlines that are so essential.

For large work on oilcloth use same brushes as for muslin signs. For very small work, the larger sizes of the red sables you used on cardboard may be made to answer.

The beginner will find that to letter on oilcloth will take him much longer—perhaps several times as long—as to put the same matter on either cardboard or sign muslin. However, for inside work that needs to be washed, or for outside work exposed to the weather, oilcloth is of course far more durable than the cardboard or the sign cloth.

To Letter on Canvas or Duck.

This is a pretty difficult thing to do, because the material resists taking the paint. The beginner is advised not to attempt awning lettering. The result would likely be somewhat unsatisfactory. Inasmuch as whatever inscription is placed on an awning lasts a good while and occupies a very conspicuous place, it is best to have it done by an expert professional. If it is desired to letter a screen of duck that is hung part of the day over a too-sunny window,

this is the way to do it: Use a stiff brush—what is called a bristle fitch. For paint use Japan colors in which mix a little cheap furniture varnish. Or else make your own paint by mixing dry pigments in the cheap varnish. Thin either with benzine or turpentine, as you find works best. If found to work as well and not spread the color any worse, the turpentine is better for this purpose. Benzine however is much used.

As so much paint is required on canvas or duck, there is likely to be some trouble from spreading. Some moisten the canvas slightly with a wet sponge to avoid this as much as possible. The spreading can hardly be entirely obviated; but after the work is dry and in use, it generally does not show badly.

A very simple layout is usually selected for canvas. By the way, be careful about using charcoal or crayon at all heavily in putting on alignment lines and skeleton letters. It may be impossible to get it off. Lead pencil used lightly is about as good as anything for the layout on canvas.

For use on wagons and wherever a cloth sign will see very hard service and much bad weather, one of



canvas is best. When the work is well done, it is not unsightly, but no one can give to lettering on canvas the dash and smartness that belong to that done on sign muslin.

To Make a Transparency.

Coat over one side of the piece of glass with stale beer or with vinegar. Make layout—not just skeleton letters, but full outline—with chalk on this side, which will be the front. Put the paint on the back. Use oil paint in which some varnish is mixed. Thin with turpentine. Working on the other side of the glass from the layout, with a small brush "cut in" around each letter as shown in small illustration. Then fill in all outside space with a larger brush.

If the amateur finds difficulty in working neatly up to the chalk outlines, he may have better success to use a layout prepared in this manner: On a piece of paper the exact size of the glass, make the layout or design fully outlined. Do this "right side to," the same as ordinary card work. Then with point of pencil, bearing on fairly hard, trace over the outlines of the letters. This will show on the wrong side, so that you can get an exact reversal of your copy. With this outlined in pencil

so that you can see it plainly, place under the glass, which by this method should be free from beer and chalk. It is well to gum the layout to the glass or otherwise fasten it firmly, as a little slipping will cause trouble. Now on the other side of the glass, "cut in" the letters and "fill in" the outside space. You have the glass on your desk, and while at work be careful to look directly down on the layout.

In using the transparency, the letters should be backed with tissue paper or ground glass to diffuse the light. When there are several words, one may be backed with red tissue paper, another with green, etc.

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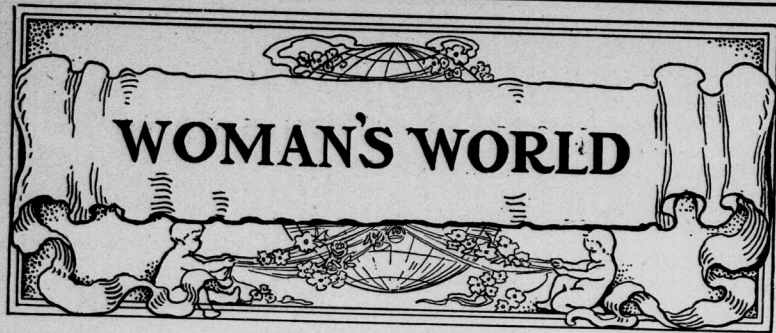
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The Pure Foods House
Grand Rapids, Michigan



The Consolations of a Philosophic Spinster.

Written for the Tradesman.

Miss Louise—"Aunt Louise" as she is called in the families of her three married sisters—is a bright comely bachelor maid of thirty-nine summers, one of the people to whom the poet's description "the sweetest woman ever Fate, perverse, denied a household mate," aptly applies.

Just why she never has married none of her friends can tell—perhaps she herself would find it difficult to give the exact reason. She just hasn't. She is not a man hater. Her state of mind is not that of the austere young woman who, when she knelt down by her bedside at night, began her expression of gratitude to her Maker with this rigid declaration of her convictions—"O Lord, I thank Thee that I am single." She is not averse to matrimony. On the contrary, she believes in it heartily as a great and beneficent institution and, one absolutely essential to the well-being of the race.

Often when she sees her friends and relatives in their homes with their children around them, she feels lonely at heart, and as she looks ahead into the future, the years seem to stretch ahead of her like a road that is bleak and dreary. At these times she has an original method of consoling herself. She thinks of her sisters' husbands.

It should be explained that "Aunt Louise" is very much liked by her brothers-in-law, is a welcome guest in all of their homes, and a great favorite with the nephews and nieces. And whenever she has occasion to speak of the matter, she always says that her sisters have married unusually well. "They have drawn lucky numbers in the matrimonial lottery," she declares, and she sincerely believes what she says. Should any one make the least criticism of her brothers-in-law, or cast the slightest aspersion on their characters or conduct, she would instantly rise to their defense.

Moreover, she never questions with her sisters the quiet assumption, so precious to all married women, that their lot in life is infinitely preferable to that of the luckiest and happiest spinster in existence. She has had many a chuckle all by herself over the story of the wife who was taken to a hospital with a black eye and battered nose, the result of the brutality of a drunken husband. During her recovery this poor victim one day asked her very capable nurse—"Be ye married?" "No," the nurse replied. The other looked at her pity-

ingly a moment and exclaimed, "Gee, ain't it fierce!" Miss Louise well understands this customary attitude of the married woman's mind, and she is careful not to disturb nor antagonize it. But she has eyes and she can see the little annoying things that her sisters have to put up with. Hence her favorite method of self-consolation.

Mr. Henry Blanchard, the husband of her oldest sister, Emily, is a man who inherited considerable wealth and has added to his holdings by his own shrewdness and acumen. He is upright and conscientious, provides generously for his family, and is an especially kind and indulgent husband. "Henry is a model, a man out of ten thousand, and Em is a woman to be envied," Miss Louise tells their acquaintances. But Henry, while not exactly an invalid, is a "confirmed grunt."

It is his heart, and his lungs—or rather apprehensions that it may be his lungs—and his liver—always and always his liver. Of course he is dyspeptic, and every meal it is the same old story. Whether this or that will agree with him, whether he dare venture on a thin slice of meat or a little raw fruit, and a tiresome and never-completed recital regarding things he has eaten in the past that did not agree with him and distressed him exceedingly.

Most of his friends have ceased to be alarmed over Mr. Blanchard's condition. "A door that creeks on its hinges never wears out," they quote merrily. But of course his wife—and a petted and adored wife at that—must accept his ailments at his own estimate, and must have a never-failing store of sympathy for his (real or imaginary) sufferings. If quite low in spirits, Miss Louise has only to recall a few sentences of Brother Henry's customary table conversation, in order to feel very happy and perfectly content with her lot.

Alec McPherson, who married her sister Kate, is handsome, affable, a good mixer, and personally far the most popular man of Miss Louise's three brothers-in-law. "A jolly good fellow and pleasant as a sunshiny day," is the way Louise describes him. But he is extravagant in his tastes and habits, spends his money far too freely, and never has a dollar ahead. Miss Louise frequently uses her own earnings to "help Kate out," for the latter is sadly pinched for money with which to buy clothes and even groceries. The spinster with her thrifty ideas knows that any such state of affairs would simply worry her to death. She sees that Kate

is aging prematurely, and she does not envy her her charming husband, who really means all right and is a good man in every way except that he can not sacrifice present desires in order to make necessary provision for the future.

But the greatest consolation is John, Mr. John Wiseman, Amelia's husband. He has rather extraordinary ability and is an exemplary man so far as the great essentials are concerned. He stands very high in the community. Indeed no one who does not have to live with him can find a word of fault with John. But he is a despot. Not content with running his own affairs, he must boss every little thing about the house. He keeps so tight a hand on the purse strings that Amelia never feels free to buy so much as a pair of shoe laces without first obtaining the consent of her lord and master. Miss Louise well knows that she herself never could stand for any such petty and altogether unnecessary tyranny.

Thus this philosophic spinster consoles herself, for she wisely reflects that had she married, she would not have been likely to obtain a husband better than those of her sisters, and might have found herself yoked up with a man of far graver failings than are manifested by any one of her three excellent brothers-in-law. She never has occasion to go outside the family for means of consolation; but if she did she easily could find additional material in the husbands of her friends and acquaintances with whom she has no ties of blood.

Since there are many spinsters in the world situated much like Miss Louise, her unique method of solace, simple, efficacious, and yet entirely harmless, is passed along for what it is worth. A side moral may be drawn by any husbands who may glance over this page, to the effect that if they are of the kind that makes the observing bachelor woman well satisfied with the life which Fate has decreed for her, it would be well for them to mend some of their little ways.

In justice it must be said that many bachelor men find recompense for their solitary condition, and confirmation of their purpose to remain single, by consideration of the obvious failings of the wives of their relatives and friends. Quillo.

Wurra! Wurra!

There is a cheerful Irishwoman on the East Side whose husband is a confirmed hypochondriac.

"Good morning, Mrs. Clancy," said a friend, as they met at market. "An' how's the family?"

"They's all doin' well," said Mrs. Clancy, "with the exception of me ould man. He's been enjoyin' poor health now for some time; but this mornin' he complained of feelin' better."

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CITIZENS TELEPHONE COMPANY

THE MEAT MARKET

Freezing Sweetbreads.

This is a delicate piece of meat and practically the only one in the packing house that improves by being immersed in water. The sweetbread should be cut out when the animal is stuck, thereby avoiding the danger of it becoming bloody and discolored. After it has been washed and all the fat trimmed off it should be put in ice water in the cooler and there held overnight; the next day it is ready for shipment and should be packed in ice.

If sweetbreads are to be frozen they should be allowed to drain properly before being placed in the freezers. A low temperature is very necessary for the preservation of sweetbreads in order to have them come out in the best possible appearance. When frozen quickly they retain, a bright clean appearance when thawed out. If they are frozen slowly they turn to a slate color when thawed out and have a very undesirable and unwholesome look, which materially operates against their being disposed of to advantage.

Western or range cattle yield a very small proportion of sweetbreads, they being undeveloped by the animal when living in its natural state. Cattle which have been fattened in feed lots yield the largest sweetbreads.

The Shad Season Nearly Here.

Fresh caught shad will soon be a feature of practically all fish departments. And this leader among food fishes is surely welcome.

Shad is found all along the Atlantic Coast, from the Gulf of Mexico, clear up to Maine. It is one of the really important fisheries, for although cod is larger and yields a greater value, it is confined only to one section and necessitates expensive equipment and lengthy trips for the fishermen. On the other hand, shad is a fish that is caught in the sea's tributaries, close to land, and the rivers that run into it.

It reaches the seaboard market almost immediately and those of the interior in a very short time. This means freshness and quality—two things to be desired above all others in the sale of fresh fish.

THE FINISH OF JOHN TRUSTEM, THE BUTCHER.

John Trustem was a butcher in a swell suburban town; His customers were socially of very high renown; And as they were all epicures without regard to price, Naught but the finest of the fine their palates would suffice.

They came to buy in carriages and ordered things galore; They telephoned him from their homes and gayly ordered more; And when they gave a dinner, as was frequently the case, Their orders were so lavish that he wore a smiling face.

His busy wagons flew around delivering the stuff, And do their best, they couldn't fill the orders fast enough; And when a stylish customer was served a little late, The lady of the house would show an indignation great.

John Trustem did a business that was most too good to last; And everybody thought he was making money fast, But as his stylish customers got credit on their looks, The money he was making only showed upon his books.

Of course it wouldn't do to ask such customers to pay, For fear they'd be offended and take all their trade away; And then besides, they never kicked about his prices high— To them that made no difference so long as they could buy.

And so the busy butcher kept his customers supplied, With choicest delicacies to suit their taste and pride; And as they didn't worry over bills they didn't pay, He trusted them and Providence to make it right some day.

Of course, to make the average that's usual in the trade, He had to charge a little more to customers who paid. But even that was useless, for the man who settled quick Went somewhere else on finding out that customary trick.

John Trustem was in trouble. With a fortune on his books, He couldn't meet his payments, spite of all his hooks and crooks, For as his stylish customers must keep a stylish scale, They couldn't pay their butcher, and of course, he had to fail.

And so the common sheriff made a business call one day, And made those stylish customers feel hungry right away; And spoiled some entertainments, quite annoying, by the way, To those who love to give them without having means to pay.
Butchers' Advocate.

As soon as shad make the market butchers should feature it, as they will find a large number of ready buyers. It is a good, profitable business and only needs to be gone after to get it. Are you alive to your opportunities?

Dry Salted Meats

Get ready a barrellful of 100 degree pickle. Take the meats and drop them into the pickle, take them out and put them into a salt box and run a little salt over them. Then pile the cuts up, flanks up, sprinkle two ounces fine saltpeter over the pile; shake a small handful over the top. In packing hams lay them left and right, in order to let the pickle run down the joint; then, in five days, overhaul them in a box. Always try to save the pickle that the hams make and use this pickle on the hams again; then rub them lightly with salt and lay them on a pile. In about ten days overhaul them again. If your temperature is steady at, say, from 36 to 38 degrees, you can let them stay fifteen days. Use fine salt again when overhauling them. They are ready to pack any time after the twenty-fifth day, as they cure in shipment.

Care of Knives.

There is no reason why the grinding of his knives and cleavers should not be done by every butcher himself. In this way, better results are obtained, and the cost of the work reduced. A grindstone and oilstone, which are necessary, do not cost very much, and knives when properly treated last much longer. In grinding a butcher knife the grindstone should be kept wet, and the work carefully done. After the grinding is finished the oilstone should be used.

To Examine Butchers.

Creation of a sanitary commission to examine and license retail butchers is provided in a bill recently introduced in the Kansas State Legislature. The measure is in accordance with what the Retail Butchers' Association has recommended and provides for strict supervision and regulation of all the retail butcher shops in Kansas. It also calls for an examination of all applicants for licenses concerning their efficiency as meat cutters.

Greenish Oleo Oil.

There is no reason why oleo oil should show a green color if the proper seeding trucks are used and there is no moisture in the stock which would have the effect of a greenish cloudiness in the oil. Look up the work from the time the tallow goes into the hasher, and look closely at the temperature, especially the temperature at which it is tier-

ed and the refrigeration it is put into. Certain grades of cattles will make a poor oil, but not a greenish one.

Tips should be outlawed in every meat market. They hurt the customer, the clerk and the master butcher. They result in favoritism being shown to the first, disregard of their duties by the second, and waste to the third. A clerk who becomes a confirmed tip hunter is a source of loss. He saves the best cuts for his own particular friends. The writer has seen a clerk of this type deliberately go back to the box and get a fresh loin of pork while there was lots of loin partially cut on the benches. Such procedure means a large number of odd pieces in the market and a full scrap box. If a clerk will not stop taking tips from your customers, discharge him, no matter how good a workman he may be, for he is an expensive proposition at any price.

When you hire a man, put him at what he is best fitted to accomplish. A good salesman and a good meat cutter are rarely found in one man. Under these conditions there should be a division of labor in the market—the man who is the best salesman should be given as much of the selling as possible; the man who is the good cutter as much of the cutting as possible. In this way both of these equally important departments will be well taken care of and neither half bungled, as is often the case when each clerk tries to do everything.

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The Non-Poisonous Fly Destroyer

46 cases of poisoning of children by fly poisons were reported in the press of 15 States from July to November, 1914.

FOLLOWING AN ORDER

As It Goes Through a Country Jobber's Store.

In these times of increased costs of doing business without increased profits—with increased competition that is pushing aside our friend the corner grocer—I invite you for "a walk through a country or interior wholesale grocery establishment, with an order sheet" containing an order, which one of our salesmen has worked hard to secure. The hope is that we may get an idea that will benefit us in our own establishment, or a suggestion that may save labor, remove temptation from our employes, correct a habit formed or possibly suggest a remedy that will lessen our work and thereby save us some items of our expense account.

Most of us pretty generally employ traveling salesmen. The careful, hardworking salesman who turns in profitable business is paid accordingly. The present day salesman is a different fellow from what he was a few years ago. Much more is expected of him. He must not only be a salesman, but a collector also; he must have the intelligence as well as the wisdom to accept the credit man's viewpoint, even though the latter has never seen the salesman's customer.

Such a salesman has a right to expect that his orders will receive equally intelligent handling when it gets to his house, and to feel that the expenses of his house are not crowding so hard that some day he must face a proposition of accepting a lower salary, because they are increasing; for, in the end, the high cost of doing business is going to worry all sales departments.

While we are walking through this store, please make a pencil or mental note of anything that interests you, for this is the purpose of this paper. In this house we are going through, the first man to handle the order after it is turned in by the salesman is the credit man, who passes upon it for credit. I suppose few of us to-day allow orders to go through without some responsible person knowing something of the customer's standing passing upon it. The saving here is enormous. If there is any place in the activities of a wholesale establishment where "an ounce of prevention is worth a pound of cure," it's in this particular stamp of the credit man. The nearer the cash basis plan we come the better we do our best work.

It's here where your open accounts are going to show forty-five, seventy-five or one hundred and twenty days. If you act wisely here you will never hear a man say: "If you hadn't been so easy and free with me in granting your credit I would not have been so lenient with my customers, and I consider it your fault that I failed." I hope you have not lost sight of the importance of this mark on the order sheet. If you have, and still feel it is of little or of no importance, I fear you have lost what, to my mind, is the most important thing we will find in our walk.

The next move of the sheet is for

the "O. K." of the sales manager, or stockman, who examines the order for correct naming of the brands, sizes, etc. A "case of salmon" is not sufficient. There are several brands and grades of salmon in stock. If the item is priced, is the price correct? The man familiar with your stock and prices quickly corrects the order for proper interpretation in the shipping department. You are not then bothered with the porter enquiring what is meant or what should be sent. Not to do this is a fearful waste of time. Why should orders be sent to the shipping room for interpretation by those who have no right to decide what the salesman had in mind.

The sheet is now passed to be numbered, for in this house a specially

and must account for every order that has passed your desk.

The order sheet is now on its way to the shipping room, and 250 to 300 orders have had the above attention, taking not more than an hour's time, and this time distributed over the entire day's work.

The sheet is now in the hands of the porter for filling. Let us follow him. He is a pretty useful fellow, places his sheet in a holder, and after glancing it over, decides what floor he starts for to get his items. This particular store has an elevator and each floor has several platform trucks narrow enough to pass through the aisles. All goods on the order are placed on the truck and taken to the elevator shaft (it being understood

office, where extensions and footings are made, then typed on a billhead. The sheet and bill are then passed to an examiner for comparison and examination for errors in extensions and footings. If correct, it is again lettered by the examiner and the bill put in an envelope ready for mailing.

The total of the order is then placed opposite name and number on the register mentioned before, and from the register the amount is posted to the ledger to the customer's account, with date and number given it with amount of the sale.

The register is added for the sales of the day, and the ledger clerk, who has placed a marker in each sheet where a charge has been entered in his ledger, quickly takes off the amount posted and a balance is made with the register. I wish to state that a trial balance is taken from this ledger each day and a final balance each month. In this way practically all errors are detected daily and no difficulty encountered for final balance.

The next morning the profit on this order is extended and within a few hours the profit of the previous day's business is known, as well as the profit on each individual item. The sheet is then filed in a binder, numerically, and can be located in a moment.

Thus we find that the order has had individual attention, checked and rechecked to avoid errors and delivery of the items to the grocer under the best thought and attention that the house is willing to provide.

In following this sheet through this country jobber's store have we found anything to suggest the betterment of our own handling of orders? If we have, the time spent in recording our impressions will not have been spent in vain and one of the objects of our getting together accomplished.

Arjay Davies.

Men with swelled heads always have room for more brains.

A Safe Match

Means a Safe Home



Every responsible grocer wants to sell his customers matches which are nothing short of the safest and best made. Thereby he safeguards the homes of his community.

Any grocer who is not handling "SAFE HOME" matches, should take steps to do so at once. Ask any wholesale grocery salesman about them or drop a line to the manufacturer, who will have his salesman call and explain their superiority.

Every "SAFE HOME" match is non-poisonous, strikes anywhere, is extra strong and sure, is chemically treated to prevent afterglow when blown out, and is inspected and labeled by The Underwriters' Laboratories, Incorporated.

Made Only by

The Diamond Match Company

THE BILL JONES STORE.

Bill Jones, as he was commonly called,
Was partially gray and nearly bald,
In stature he was tall and slim,
But listen! Bill Jones had the vim.

His age was sixty-five or more
And for years with his wife had kept a store,
Their stock was varied as one seldom sees
From Battenberg lace to Schwietzer cheese.

Hoes, shovels and forks, dill pickles and prunes,
Tea cups and saucers and silver spoons,
No matter what you used or wore
Could always be found at the Bill Jones store.

One day Bill's wife took sick and died,
His faithful partner left his side,
No children had come to bless their home,
So the poor old man was left alone.

Sad and discouraged he struggled along,
But everything seemed to go dead wrong,
He lost his nerve, he lost his vim,
And the future sure looked dark to him.

He thought and pondered which was best
To sell the store and take a rest,
Or plod along in the same old way
And mourn his loss from day to day.

So Bill sold out and got the dough,
But in about three months or so
From the day that he had made the sale
Our good friend's health began to fail.

And it was not very long before
He knew his trials would soon be o'er,
One summer morn at the break of day
With but a sigh Bill passed away.

His friends were legion far and wide
And we laid him at rest by his partner's side
Their genial faces we'll see no more
But we'll ever revere the Bill Jones store.
F. B. Russell.

ruled book is used, called a register. The ruling is for number, name, ledger, folio and amount, and as the sheets are numbered consecutively as they come in the name is placed opposite the same number in the register. Every order must go on the register before being sent out to the shipping department. By this plan all orders are accounted for. No order is worked on unless it has a number, hence the order cannot be misplaced or lost, either before or after shipment, without the office knowing it before the books are closed for the day. The sheet must come in filled or unfilled. If unfilled it takes a new number for the next day. When the day's shipping is over you know

that all men are working on the same railroad as far as possible).

When the order is completed we find that opposite each item on the sheet is the mark of that particular porter, to fasten his responsibility. The sheet is then taken to the shipping clerk, when a shipping receipt is made out. In the meantime the trucks are brought to the shipping floor. When the shipper is ready the goods on these trucks are called to him, giving the names and contents of packages, and loaded direct to delivery truck. The order sheet getting the signature or mark of the shipper makes the tracing complete. Thus goods are handled twice to complete filling.

The sheet is then passed to the

THIRTY-TWO DIFFERENT STYLES

Mayer

Martha Washington Comfort Shoes



No. 470—Ladies' Glazed Dongola Martha Washington, Patent Leather Tip Stay, Medium Wide Toe, Turn Sole. C-EE, 2½-8.



No. 476—Ladies' Glazed Dongola Martha Washington, Plain Wide Toe, Common Sense Last, Turn Sole. E-EE, 3-8.



No. 69—Ladies' Glazed Dongola Martha Washington, Patent Leather Tip Stay, High Cut, Medium Wide Toe, Turn Sole. D-EE, 3-8.



No. 77—Ladies' Glazed Dongola Martha Washington, Blucher, Stock Tip, Rubber Heel, Medium Toe, Turn Sole. EE, 3-8.

THE line of Martha Washington Comfort Shoes has been greatly increased.

This premier line of Comfort Shoes now contains a handsome array of Buttons, Bals and Bluchers besides the former Side Gore numbers—**thirty-two different styles in all**—in regular heights and Oxfords.

Never before has such an opportunity for big business in Comfort Shoes been offered the shoe trade.

This new line has immediately taken on the momentum gained by years of persistent advertising. The Martha Washington is the greatest special and the biggest seller in the entire shoe trade.

Martha Washington sales are doubling. Dealers quickly recognize the advantage of handling this line and the benefits to be derived from Martha Washington publicity, popularity and quality.

Order today to insure prompt deliveries. Last minute orders will undoubtedly be delayed. Write for catalogue.

F. MAYER BOOT & SHOE CO.
MILWAUKEE, WISCONSIN



No. 468—Ladies' Glazed Dongola Martha Washington, Four Straps and Beaded, Patent Leather Tip, Medium Wide Toe, Turn Sole. D-E, 2½-8.



No. 477—Ladies' Glazed Dongola Martha Washington, Patent Leather Tip Stay, Medium Narrow Toe, Rubber Heel, Turn Sole. D-EE, 2½-8.



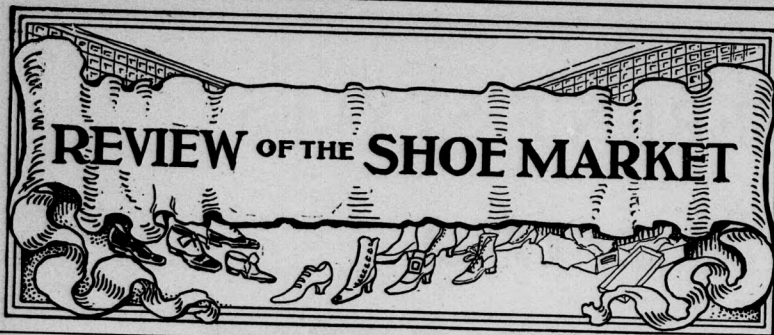
No. 74—Ladies' Glazed Dongola Martha Washington, Lace, Patent Leather Tip, Wide Ankle, Turn Sole. EE, 3-9.



No. 75—Ladies' Glazed Dongola Martha Washington, Button. Stock Tip, Medium Toe, Turn Sole. EE, 3-8.



No. 17—Nurses' Glazed Dongola Martha Washington, Bal, Stay Tip, Rubber Heel, Turn Sole. EE, 3-8.



Mutual Relations of Manufacturer and Retailer.

(Continued from last week.)

Every time we do anything for any reason which affects the purchasing power of the people, it eventually produces hard times, and we feel it in our factories and retail stores. We are all one country! When they have a failure of the citrus crops in California, and take a loss of thirty million dollars; when the steel mills of Pittsburgh are operating 40 or 50 per cent. of normal it isn't enough for us to say, "We're sorry; but we are glad it isn't ours, as we don't live there," because in every instance what is good for one section of the country is good for another, and what is bad for one section is fully as bad for some other.

Why Shoes Cost More.

The tendency of the times is surely indicative that the price of shoes will advance. There was over three million dollars' worth of leather shipped from Boston to foreign countries in last November alone, as against three hundred thousand a year ago. Foreign orders received for men's footwear are consuming large quantities of materials, which will have a sympathetic effect, and prices will undoubtedly continue to advance in increasing ratio. This was bound to happen, being simply a question of supply and demand, as in proportion to the increase in population there are less cattle, and the usages of leather are increasing. The situation became acute when the war broke loose, and no one can foresee the end.

As a few illustrations, I will cite the following: A few months ago welting for a woman's shoe cost $4\frac{1}{2}c$ a yard; lately it was $5\frac{1}{4}c$, and the present asking price is 7 to $7\frac{1}{2}c$. At a yard to the pair, this means $2\frac{1}{2}c$ a pair—and you can't get away from it. Union sole leather is 43 to 44c a pound; five years ago it was 30 to 32c. The outer sole on a woman's shoe is costing approximately 2c a pair more than it did a few months ago. Flexible split innersoles can not be purchased, in the same quality and grades, for less than 2 to 3c a pair more than we paid for them last August. Some tanners have quit putting splits into innersoles, and are finishing, stuffing full of oil, blacking and shipping them across the water to make army shoes out of.

Everything you do and buy costs more, and unless business improves soon, the added cost of overhead will affect the price of shoes materially.

Give and Take Spirit Needed.

The problems of the shoe business, both retail and manufacturing, are many and varied. They need careful

consideration, and a give and take spirit on the part of both retailer and manufacturer. Neither ought to expect too much of the other. We are doing business largely on the basis of good faith in each other. Materials used come largely from the backs of animals, and there is no uniformity in them. They are not like a piece of cloth, of which you can buy thousands of yards and then get more if you want it. The business is done on altogether too close a margin of profit for both manufacturer and retailer.

There are many retailers who apparently do not know the cost of operating, and whether or not they are making a profit until they take inventory once a year. The bright ones have a system whereby they can tell their profit at least every month. The average shoe store makes a fair profit during three to four months each season, but throws the great bulk of it away in clean-up sales. The cleverest retail man I know sets aside every month an expense reserve on sales of 1 per cent. When he has his clearance sale he charges the loss against this reserve, so he knows where he is at all times, and is not confronted at the end of the season with such an enormous loss on his sale that it practically wipes out the profit of the preceding four or five months.

Price Really Cuts No Figure.

The retailer has it in his power to help the manufacturer get a little larger profit, to which he is entitled, and should receive, by buying a little better grade of shoes. No retailer can sell shoes at \$5 or \$6 if he doesn't buy them, in the first place, to sell at those prices. If his entire effort is along the line of buying something "at a price," regardless of what it may be, and he keeps on trying to retail shoes at \$3, \$3.50 and \$4.00, he is making it harder and harder all the time for his manufacturer to turn out dependable merchandise, and easier for his competitors, who are selling good merchandise at a fair price, to take his trade away.

In the final analysis, price really cuts no figure—that is forgotten, and quality remembered! Women are paying more attention to their footwear than ever before. Style costs money—and they evidently want it. Why not make a proper charge for it? Never before have you had such an opportunity to lift the average grade of merchandise you are selling. Progress in Retail Shoe Business.

There is hope for both the retail, and likewise the manufacturing, business. Retail business is slowly, but surely making progress. It is finding its head and getting into the hands of

PEOPLE who want **QUALITY** will seek the store that offers **QUALITY** merchandise and there become permanent customers. Competitors cannot draw them away unless it is done with better merchandise and service.

In footwear for men and boys the

Bertsch and H. B. Hard Pan

Lines are Supreme

They are **QUALITY** lines that have become justly known because of their style and wear resisting features.

Moreover **BERTSCH** and **H. B. HARD PAN** shoes fit. They are built over sensible, roomy lasts of sufficient variety to insure an absolute fit for every kind of foot.

That is one reason dealers like so much to sell them. Another reason is that they are absolutely sure when they talk **BERTSCH** and **H. B. HARD PAN** shoes that in every case the service given by the shoes will justify their arguments and make a permanent customer for their store.

Samples or salesmen on request.

THEY WEAR LIKE IRON

Herold-Bertsch Shoe Co.

Manufacturers of Serviceable Footwear
GRAND RAPIDS, MICH.

Merit-Made Shoes

Shoes with the quality that appeals, and that makes good in service.

To satisfy the latest demands in women's footwear, consult pages 24 and 25 of our new catalogue, which will be sent on request if you have not yet received it.

Prepare to-day for a profitable to-morrow.

Hirth-Krause Company
Grand Rapids, Michigan

stronger, more intelligent men—men who are making a study of the problems which confront them and who are better merchants, so that in time matters are bound to adjust themselves for the better, rather than the worse.

Let's strive together to bring about more stability in our business! Let the retailers discourage as far as may be the introduction of so many new styles and patterns all the time, and particularly in the middle of a season. Let's all see if we can't ease off a bit and not try quite so hard to "keep up with Lizzie," because when business in this country revives and the retail business improves, which, in turn, will affect the manufacturer, just so soon will this proposition of continually changing styles begin to be curtailed. The factories will then have more to do, and so will the last makers; the retailers will be busy, and we will all stop trying to get the other fellow's trade away from him by buying something new and getting it first!

William L. Ratcliffe.

Boomlets From Bay City.

Bay City, April 5.—The West Side merchants held their second annual opening last Tuesday evening and it was a great success. About 10,000 people visited the stores and were delighted with the splendid display of seasonable goods. The West Side merchants are "live ones."

A. A. Forsyth, of our city, has begun the manufacture of fresh air cottages. They are intended for use in the treatment of lung and throat diseases and are also adapted to summer camps.

The jitney bus germ is in evidence in Bay City and, as a result of its works, a line of jitney busses will be operated by the Robinson-Daunt Company.

The Bay City Board of Commerce has succeeded in securing subscriptions amounting to more than \$33,000, which insures the bringing to Bay City of the plant of the Kuhlman Electric Co. The architects are already preparing plans and specifications for the new factory which will be occupied by this company.

F. R. Hathaway, general manager of the Michigan Sugar Co., in a lecture here recently, gave many interesting facts regarding the cultivation of sugar beets, which will be of great practical benefit to those who are interested in this Michigan industry.

Our city gets another woodworking plant. The Bigelow-Cooper Co. has been incorporated with a capital of \$150,000 and will erect planing mill and hardwood flooring plant.

At a meeting of the Grocers and Butchers' Association, held last week, it was decided to purchase as many locally made products as possible.

C. W. Taylor, Millington, has sold his interest in the Peoples Store to his partners, J. A. Payne and F. E. Quigley.

E. J. VanSickland, Clifford, is closing out his stock of shoes and dry goods, preparatory to retiring from business.

S. K. Warner, Linden, has decided to sell his stock of general merchandise and devote his time to farming, in which he is heavily interested. One by one of our customers escape our clutches, but searching for another victim gives zest to the business game.

The value of the chloride of potash and chlorate of soda which is manufactured annually in Bay City surpasses the \$500,000 mark. The chemical concern which makes the two produces over 30,000 hardwood barrels in which to ship the products.

Pub. Com.

Some Advantages of Municipal Ownership.

Cleveland, Ohio, April 5.—After reading the article by Paul Leake on Municipal Ownership in your issue of March 31, I cannot refrain from comment on the many misleading statements contained therein. Mr. Leake must not have been aware that the Michigan Tradesman's circulation is not confined to Michigan alone but, belying its name, I note that it circulates largely in several other states, among them Ohio, else I scarcely believe he would have written as he did. He singles out Cleveland particularly as being a city oppressed by municipal ownership. We must admit that municipal ownership has gained favor here. In the beginning it was used merely as a club to hold over the heads of several public utilities, mainly the Illuminating Co., whose rates for electric light are way too high, as evidenced by the large dividends which that company pays its stockholders. Municipal light is sold 3c per kilowatt for residence use, which rate is about one-half that of the Illuminating Co. Regardless of what Mr. Leake may say about the paper profits and actual deficits of municipal light, the returns are considered very satisfactory by Cleveland people, as shown by the re-election of Mayor Baker, whose campaign was based on the promise of the extension of municipal light. The Cleveland Common Council has protested against the high rates of the Illuminating Co. before the Utilities Commission. The next step in protest of this nature is to take a physical valuation of the property of the utility to determine a fair rate. This valuation was soon begun under the supervision of the Utilities Commission. Not long after, however, a new Legislature came into being, which gave ear to the pleadings of a strong electric light lobby and cut the force working on the various valuations in half. This means that the valuation will not be completed for several years. In the meantime the Illuminating Co. will continue to receive its exorbitant rates unless the municipal light plant is sufficiently enlarged to bring about a reduction in rates through competition. However, there is some talk of buying the Illuminating Co. outright. Several councilmen who have not relished the recent actions of the electric light lobby to delay an equitable adjustment of rates have this plan under consideration.

Mr. Leake deplores the appropriation of \$97,000 for confectionery stands in Cleveland parks. He fails to mention that these same stands returned a handsome profit on the outlay last year, besides guaranteeing to the citizens the cleanliness of the articles sold. He deplores the extravagance of \$13,575 3c municipal dance halls, but he fails to mention that for every dollar expended considerably more than a dollar came in through these dance halls.

There are drawbacks to municipal ownership in the United States. Here, as elsewhere, it furnishes many political jobs. Civil service is being extended to take care of this, however. With all its faults, Cleveland people consider it distinctively worth while, as evidenced by the continued support they have given candidates pledged to municipal ownership. The people of Cleveland do not believe in Mr. Leake's dismal croakings. I should not be surprised if the city soon took over the Illuminating Co. in its entirety, for Cleveland has already 3c car fares, 3c dance halls, 3c light in some sections and we find it good.

We are proud of Cleveland's reputation as a city of civic righteousness—as the city on a hill.

L. H. Boynton.

"The man who does to-day is always far in the lead of the man who promises to do to-morrow."

The "HARVESTER"

A Rubber Sole Work Shoe

Be sure to get this shoe into your stock very soon for spring.

It will make you business and show you a good profit.



Brown Duck with Gusset

Heavy Gray Rubber Sole and Heel

Makes a great shoe for many kinds of hard work.

Price is \$1.35, less 5% 30 days.

Hood Tennis Lines
are full of these modern ideas that create business.

Grand Rapids Shoe & Rubber Co.

The Michigan People

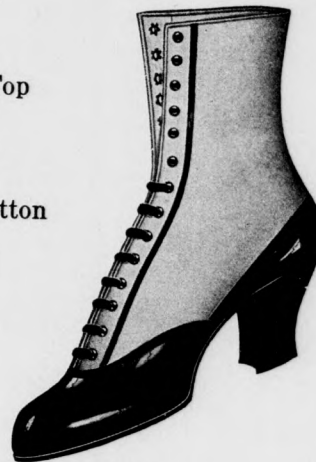
Grand Rapids

Late Spring Sellers

No. 2486
Sand Shade Cloth Top
Patent Vamp
Goodyear Welt

No. 2479—Same in Button

Price \$2.25



No. 2486

These boots will be in great demand all through the spring and early summer months. We have them. Order now.

Rindge, Kalmbach, Logie Company

"Makers of Shoes that Wear"

Grand Rapids, Mich.



CLOTHING

Clothing Merchants Must Face Facts in Rising Costs.

Government statistics show that the total percentage of expenses to sales for a retail clothing establishment is 23.27; including:

Rent	3.04
Salaries	9.49
Advertising	3.16
Heat and Light62
Delivery65
Supplies43
Insurance and Taxes	1.07
General Expenses	2.31
Depreciation and Shrinkage	2.16
Bad Debts34

Compared with this dry goods store's percentage for the same items is listed at 23.05 per cent.; grocery at 17.91 per cent.; vehicle store, 17.41 per cent.; variety store, 17.76 per cent.; hardware store, 20.41 per cent.; drug store, 24.65 per cent.; furniture store, 26.51 per cent.; jewelry store, 26.81 per cent.; jewelry department, 22.9; wholesale jewelry store, 18.2 per cent.; shoe store, 23.22 per cent.

What it costs to sell the goods: Readjustments are taking place in policies and methods of distributing goods. In certain directions the wholesaler sees his importance diminishing. Just as evident is the tendency on the part of the metropolitan merchant to make his own goods. And in another field some retailers think they are losing out against the chain store or direct selling.

Every owner and manager realizes these conditions. The wholesaler gets small-lot orders, the manufacturer with private brands confronts substitution and price-cutting, and the retailer struggles with style changes. The problem is broader than business. It touches the pocketbook of the individual consumer. It is interwoven with standards of living and the economic development of the United States.

The one big, tangible fact underlying all this unrest in distribution is rising costs. Everyone knew costs were rising. Many had records within their own concerns which helped them hold down their costs. But few could see these standards in comparison with other owners and managers in the same and different lines. Now that a group of such standards has for the first time been brought together, salaries and wages show as the highest single items in every line covered by an investigation which has tabulated the actual costs in nearly one thousand retail establishments. Naturally, therefore, examination of this item of help, as compared with reasonable averages, has been fruitful of

savings and increased sales effectiveness in many stores.

Losses of supplies and stock worth \$439.34 from each clerk's routine work were recently discovered by John I. Bellaire after he had carefully tabulated a year's leaks in his store at Blaney, Michigan. By re-weighing typical sales without warning, and establishing the most economical standards for the use of supplies, he found that an eighteen-dollar-a-week man was destroying profits equal to 45 per cent. of his wages.

Investigations recently made among retailers in four states show that they are using, either consciously or unconsciously, common methods in working out this responsibility for getting more profit out of their salesmen. Men employing thousands, and men paying off only one or two on Saturday night agree that to secure the best results from a salesman he needs to be given the right attitude toward three fundamental conditions. These merchants expressed their ideas in different words, but the underlying thoughts always centered on the same three conditions.

The first condition, giving the salesman an idea of what is going on in the store, was strongly emphasized by one of four brothers who have made an Indiana store pay well for over half a century. "I take everybody in the store into my confidence in regard to sales and profits," he says. "Of course, I only do it in a general way, but I go far enough to make each one understand that I want to make a manager of him some day. I tell them about the store policy and in that way stir their ambition. I also tell him about the advertising and ways to meet mail order competition. Every human being has a desire to accomplish something, and I make use of that desire. My clerks are just naturally careful when I explain the effect losses will have on their own wages, if carried too far, and demonstrate that I am ready to overlook mistakes not of the heart. If I make changes, I talk over the conditions with them."

That clerks must understand their responsibility is the second condition declared to be fundamental. The third of the conditions found helpful in making clerks worth more prescribes that they be materially interested in the store's profits. This is usually done by giving them some of the profits in forms other than wages, such as bonuses, percentages and commissions, or a direct share of the net profits. An Iowa shoe store has cut 1.7 per cent. off the cost of doing

business by paying the salesmen \$10 a week and a commission of 5 to 10 per cent. on their sales, instead of \$15 to \$25 a week as straight wages. A Minnesota dealer raises the wages of his men arbitrarily until they have been with him five years, and after that he gives them 1 per cent. of their sales. He has the veterans out to his home on Christmas day to get their percentage checks. One of the largest stores in Boston divides half the net profits among the employees, and Frank M. Low is working out the same plan in his shop at Portland, Maine.

Getting the most out of clerks, after the three fundamentals of store knowledge, responsibility and profit have been cared for, becomes largely a matter of fair dealing. The canvass of retailers in several states showed that they consider it wise carefully to avoid any appearance of paternalism. They tell their employees that they are glad to hire them and want them to be glad to take the work. They use every opportunity to encourage clerks to hand in suggestions or come to an executive with complaints. They avoid discouraging employees, or reprimanding them before others. Eighty-six of these merchants stated that they prefer, when possible, to mold their men instead of hiring them "ready-made," because previous experience may have been secured from one or another of the generous proportion of retailers who fail. Without an exception they familiarize themselves closely with the work they expect their employees to do; treat their selling force with the consideration they themselves would desire from superiors; and make the work of the cheapest employees largely routine.

Is it possible to figure what percentage of his sales a clerk should cost, handled according to these successful methods? Not unless individual methods are carefully considered. For instance, a shoe salesman is known to have sold \$30,000 worth of shoes a year at a very expensive location in New York. Yet two men and a boy sell at the rate of \$149,000 a year, one-half on charge accounts, in a little "woods store." But it took them from fourteen to sixteen hours a day. Another country store keeping open until 8 o'clock at night sells \$65,000 worth of stock a year, with one girl

to help the owner, while it requires six men to handle trade worth \$120,000 in a neighboring city. A thousand miles from the city where these six men work, two men are selling within \$5,000 of their record at a sales expense of only 5.5 per cent. Therefore, it is impossible to say that a certain silk salesman should be paid, let us say, 7 per cent. of his sales. But it is possible to fix general averages for the selling expenses in various lines and to find for comparison the cost of handling a yard of silk in any particular store. It is possible to show that the most meager salary may be the most expensive one on the payroll and that the salesman who is paid heaviest in proportion to sales is doing the most to guard the store's reputation, watch its stock and preserve neatness. A New England department store owner paid until last year only \$35 a week to a buyer in charge of an investment of \$35,000. At the suggestion of a shoe manufacturer he hired a man worth the \$50 he asked. The sales increased 16.5 per cent.

When the relation of wages to the sales volume becomes abnormal, careful retailers investigate for causes and attempt to secure normal conditions. Since the profitable salesman markets both his services and the stock, reductions in the proportion of his sales taken by pay are possible either through these two values which he sells, or the two equivalents of money used by him in making any trade—time and supplies. The retailer therefore who finds it necessary to reduce the amount of his sales taken by the payroll, watches goods, time, supplies and services.

Time and supplies are probably the most important of the equivalents for money handled by employees.—Wheeler Sammons in System.

The High Rent Problem Is Solved.

The Glasgow Woolen Mills moved out of town. Why? Because their rent was so high. The same salesmen and tailors moved upstairs and save \$2,000 a year in rent. Just a few extra steps will give this saving to our customers.

Come in and see our woolens and get our prices. Glasgow Tailoring Co. 54 Monroe Avenue. —Adv.

"STYLES THAT SELL"

SOFT
&
STIFF HATS

THE
NEWLAND
HAT

STRAW GOODS
&
CAPS

We carry a complete line of silk hats for automobiling
Mail orders shipped promptly

Newland Hat Company

168 Jefferson Avenue

Detroit, Michigan

Some of the Effects of War in Michigan.
Written for the Tradesman.

While the war in Europe affects Michigan profoundly, as it does every other state and every land under the sun, the industrial situation is relieved here and there by a ray of light across the gloom. For example, take potash, a necessary element as a fertilizer of soils, required in making all soft soaps, in producing chrome tan leathers and used in many other ways. The world has been a helpless babe at the feet of Germany and her potash mines for many years and now that we must look elsewhere for this valuable mineral, what is the result? Our chemists and manufacturers are getting busy and have already found a number of ways to extract potash from salt formations, from alunite and even from seaweed. Michigan manufacturers also will add to the available supply of "Made in America Potash" by use of wood ashes, so that muriate of potash, which has already soared from \$40 to \$120 per ton, may soon be halted in its flight to prohibitive heights.

A factory is being built at Menominee and the firm has contracted for all the wood ashes made by the mills of Menominee and Marinette. The ashes will be placed in large vats and leached, the liquor being concentrated and when in a molten state poured into forms to cool. It is put up in barrels weighing about 800 pounds each and will be sold principally in the East to chemical manufacturers. The ashes left after the potash is removed are still valuable for fertilizing purposes since they contain a high percentage of lime. Thus a waste product of comparatively little value—a produce that has not been of any use at all until recent years—will now be turned into money. The lumbermen of Cadillac, Bay City Ludington and other sawmill points of the State are watching the results at Menominee with interest and the new industry is likely to spread to all places where wood ashes are produced in any quantity.

The Hoover Steel Ball Co., of Ann Arbor, started operations two years ago with sixty men employed and now has 230 persons on the pay roll. Last fall the business was increased one-half and now a building, 60 x 256 feet is in course of erection to take care of business that has heretofore gone to Germany. The ball that is being made is superior to the German product, so that the Michigan concern will hold its trade even though the war should end to-morrow.

The Cray Machine Works, of Benton Harbor, recently shipped to Akron, Ohio, a machine of special design to be used in the manufacture of rubber sponges. For years Russia has held the secret process for making this class of goods, but with the coming of war her industries have been paralyzed. The Akron manufacturers have formulated prescriptions and have made sponges of their own, but a machine was needed to crush them after they came from the bake ovens. Mr. Cray, the Michigan manufacturer, was consulted and the re-

sult is the "Americanization" of the rubber sponge industry. The flat rubber sponges pass in on the revolving apron of the crushing machine and go through heavy rollers that break up the air cells, rendering the product ready for trimming and the market. The Benton Harbor man worked almost night and day for five weeks to perfect the machine, which promises to revolutionize the rubber sponge industry of this country.

Bay City will profit as a direct result of the European war, construction being under way there for a \$60,000 plant to manufacture acetone, a product that heretofore we have been getting from Germany. The industry will be operated in connection with the wood alcohol plant there, the acetone being made from acetate of lime, one of the by-products in making wood alcohol. The chemical plants at Mancelona, Cadillac and other points are also running overtime in producing acetone for shipment to England, France, Italy and Russia.

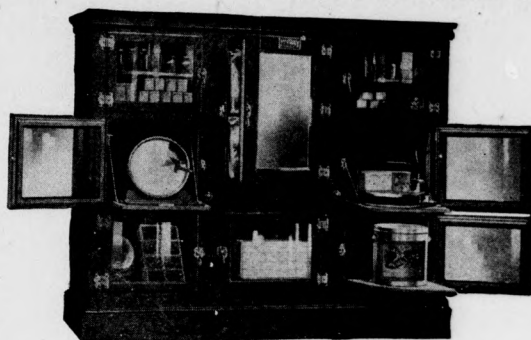
The Ypsilanti Reed Furniture Co., at Ionia, has installed machines of special type for cutting rattan, a raw material that comes from the orient, largely from the port of Singapore. Rattan is long, trailing vine of the palm family, growing in dense, damp forests so thick that the sun's rays cannot enter. This vine creeps or trails often for a distance of 600 feet, supported by trees and bushes. Natives in preparing same for market strip off the leaves by pulling the plant through a notch made in a tree. This raw material has been going to Germany for cutting and now that the war has stopped this industry the manufacturers in this country have been scrambling to get hold of the available supply. At the Michigan factory the machines first take off the cane—the outside—which is used in chairs, indeed in beds, case-goods and almost everywhere in furniture lines, and then the reed is cut and prepared for use largely in what are called summer goods. The new industry promises to be very successful and no doubt will be so well established by the time the war closes that Germany will have lost to this country another source of profit.

The growing of willows in this country is being taken up seriously now, also the manufacture of fibre goods. Twisted Manila paper enters largely into the furniture that is being turned out in this State and this industry is being stimulated by the interference with shipments of foreign products.

So the blackness of the war horror is relieved here and there by these industrial gleams. Thrown on our own resources, we are proving equal to the occasion. Almond Griffen.

He Knew How Himself.

Some of our business men have become so rabid on the subject of efficiency that they call to mind the individual who, finding his book-keeper engaged in kissing his stenographer thundered out, "Young man you made three unnecessary motions in kissing that young woman."



Open an Account With Your Refrigerator

Did you ever "Keep Books" on your refrigerator? The result may amaze you. But don't stop with figuring its ice consumption—charge it up with all the perishable products which it allowed to spoil or deteriorate in quality. A bad refrigerator is worse than a dishonest clerk. Check up and see where you stand. Then investigate

McCray Refrigerators

You will find them in the majority of successful grocery stores throughout the country because their superiority has been demonstrated for more than 30 years. Their construction provides for a constant, rapid circulation of cold, dry air. All impurities and odors are carried off through the water sealed drain pipe. An extensive range of styles and sizes of McCray Grocers' Display Refrigerators are ready for your selection or our staff of expert draughtsmen will design a refrigerator exactly to meet your needs.

Write for Catalogue

No. 69—For Grocers. No. 61—For Meat Markets. No. 92—For Residences.
No. 50—For Hotels and Restaurants.

McCray Refrigerator Company
775 Lake Street
Kendallville, Indiana
For Salesroom in Your City See Your Local Telephone Book



What is the Biggest Asset of YOUR Store?
Your service? Your stock? Your advertising? Your location?
Your store fixtures and front?

Here is the plain statement of a merchant handling ready-to-wear apparel and furnishing goods in a city of 25,000 (name and address on file at our office):

"In 1913 we invested \$3,500 in new Wilmarth fixtures. The next year we curtailed our advertising and clerk hire just the amount we had spent for the new fixtures. 1914 was not a very good year in our town, yet we netted 20% more profit in 1914 than in 1913." Which goes to prove that every dollar spent for Wilmarth equipment was worth a dollar and a half spent in advertising or in extra stock.

Our Designing Department will give you the benefit of the cumulative experience of hundreds of stores in your class, and without obligations on your part. The time to plan for summer and fall installation is now.

WILMARTH SHOWCASE CO.
1542 Jefferson Ave. Grand Rapids, Michigan

CHICAGO: 233 West Jackson Blvd. NEW YORK: 20 West 30th St. DES MOINES: Shops Bldg.
ST. LOUIS: 1118 Washington Ave. BOSTON: 21 Columbia St. HELENA: Horsky Bldg.
MINNEAPOLIS: 27 N. Fourth St. PITTSBURG: House Bldg. SAN FRANCISCO: 576 Mission St

Made In Grand Rapids

BANKRUPTCY MATTERS.

Proceedings in the Western District of Michigan.

Grand Rapids, March 24—In the matter of Holland Rod Co., bankrupt, Holland, the referee has called a special meeting of creditors to consider and pass upon the first report and account of the trustee on April 6. The report shows the following: Total receipts, including amount turned over by the receiver, accounts receivable collected by the trustee and from the sale of the assets, \$1,280.15; disbursements as follows: administration expenses, \$70.60; trustee's statutory commissions paid to the trustee, \$62; total \$132.60 and a balance on hand of \$1,147.55. Distribution in this matter has been withheld on account of litigation in the state courts relative to liability of alleged purchasers of the assets with reference to certain of the creditors. A first dividend will be paid at the special meeting.

March 26—In the matter of Oliver J. Morse, bankrupt, Shelby, the special meeting for the sale of the remainder of the assets was held this date. No cause to the contrary being shown, the balance of the assets were sold to the Walter A. Wood Mowing & Reaping Machine Co. for the sum of \$206. The assets have now all been converted into cash and the final report and account of the trustee is expected within a few days. There will be a further dividend to general creditors in this matter.

March 30—Charles W. Burdick, conducting a grocery and meat market in Grand Rapids, has this day filed a voluntary petition in bankruptcy, adjudication has been made and the matter referred to Referee Wicks, who has also been appointed as receiver. George S. Norcross is in charge as custodian for the receiver. The first meeting of creditors has been called for April 12, at which time creditors may appear, elect a trustee, prove their claims and transact such other and further business as may properly come before the meeting. An offer for the assets has been made and an order to show cause as to sale of the assets has been made returnable at the date of the first meeting of creditors. Appraisers have been appointed and the inventory and appraisal filed, which show the following: Fixtures, appraised valuation, \$507.70; stock, appraised valuation, \$241.50; accounts receivable, appraised valuation, \$455.16. The schedules reveal the following as creditors:

Table listing creditors and amounts for various bankruptcies, including A. J. Barnes, Grand Rapids (\$450.00), Chris. Hondelink, Grand Rapids, assignment of the bankrupt's right to exemptions (250.00), W. L. Burdick, Grand Rapids (162.00), James Benton, Grand Rapids (48.00), Dr. T. Gordon, Grand Rapids (\$25.00), Peter Vullings, Grand Rapids (15.00), Barnes Shoe Co., Grand Rapids (6.00), Fletcher Drug Co., Grand Rapids (9.00), South End Mercantile Co., Grand Rapids (4.50), Campau Park Hotel, Grand Rapids (35.00), Mrs. Herman Reese, Grand Rapids (85.00), Mrs. Wm. De Younge, Detroit (85.00), P. F. Roman, Grand Rapids (65.80), Reed & Cheney Co., Grand Rapids (1.80), Vanden Berg Cigar Co., Grand Rapids (3.93), Valley City Milling Co., Grand Rapids (22.15), Winter & Stryker, Grand Rapids (2.40), Wolf, Sayer & Heller, Chicago (2.90), Washburn-Crosby Co., Grand Rapids (7.10), Wykes Co., Grand Rapids (7.11), Blue Valley Creamery Co., Grand Rapids (1.48), Sulzberger & Sons, Chicago (49.83), Barnes Packing Co., Grand Rapids (54.60), Consumers Ice Co., Grand Rapids (21.00), John Doan, Grand Rapids (2.25), Dennison Coffee Co., Chicago (6.00), Dierdorf Cigar Co., Grand Rapids (4.25), Ferris Coffee Co., Grand Rapids (2.65), Ellis & Bashara, Grand Rapids (8.41), G. R. Gas Light Co. (3.48), G. R. Muskegon Power Co. (3.12), Gilles Coffee Co., New York (6.00), Jenison Mills, Jenison (20.02), Johnson Bros., Grand Rapids (6.20), H. J. Heinz Co., Grand Rapids (10.55), Huyge, Backus & Reid, Grand Rapids (3.50), Thomasma Bros., Grand Rapids (5.07), National Biscuit Co., Grand Rapids (42.00), Hekman Biscuit Co., Grand Rapids (4.76), Jennings Mfg. Co., Grand Rapids (3.45), Kent Creamery Co., Grand Rapids (11.28), Kelly Ice Cream Co., Grand Rapids (18.90), Mills Paper Co., Grand Rapids (6.44), National Grocer Co., Grand Rapids (46.65), Putnam Candy Co., Grand Rapids (14.54), Reid, Murdock & Co., Chicago (98.85).

In the matter of the De Witt-Potter Co., bankrupt, Grand Rapids, a special meeting of creditors was held this date. The first report and account of the trustee, showing total receipts of \$1,723.57, disbursement of \$143.56 and a balance on hand of \$1,580.01, was considered and the same appearing proper for allowance and there being no objection thereto was approved and allowed. It appearing that because of the uncertainty of further assets coming into this estate by reason of litigation pending, and of the expense of such litigation that it would not be wise to declare a dividend at this time,

it was accordingly ordered that none be paid. There are suits pending in the state courts attempting to recover assets alleged to have been transferred as a preference. It is expected the trial of the suits will be brought on within a month or two.

March 31—In the matter of George B. Farmer & Son, bankrupts, Lake City, the special meeting called for this day was held. The first report and account of the trustee showing total receipts of \$1,968.79, disbursements for administration expenses, \$74.13 and a balance on hand of \$1,894.66 was considered and the same appearing proper for allowance and there being no objection thereto, was approved and allowed. A preferred chattel mortgage claim of \$833.91 was approved and allowed and payment thereof directed. The bankrupt's exemptions in cash were allowed at \$162 each. A first dividend of 5 per cent. to the general creditors was declared and ordered paid. There will be a further dividend in this matter.

April 1—In the matter of Edward E. Hulbert, bankrupt, Grand Rapids, the final meeting called for this date was held. The final report and account of the trustee, showing total receipts of \$197.55, disbursement of \$9.90 and a balance on hand of \$187.65 was considered and the same appearing proper for allowance and there being no objection thereto was approved and allowed. First and final dividend of 17 per cent. was declared and ordered paid to general creditors in this matter.

In the matter of Holland Manufacturing Co., bankrupt, Holland, a special hearing was this day held to consider the rights of mortgage creditors to the assets of the estate. The contention of the mortgagees is that the real estate mortgages cover all the machinery and tools in the building on the real estate, whether movable or immovable. The trustee denies this to be the case, alleging that the mortgages were not recorded as chattel mortgages. The matter was submitted, testimony taken and briefs of counsel for the trustee and mortgagees to be filed. Upon the outcome of the matter depends to a large extent the dividend which will go to general creditors.

April 2—In the matter of Martin B. Wilber, bankrupt, Mecosta, formerly conducting a furniture store at that place, the first meeting of creditors was held this date. Claims were allowed. Kirk E. Wicks, receiver, made verbal report which was approved and the receiver discharged. Creditors failing to elect, the referee appointed John Kirvan, of Mecosta, as trustee of the estate. The assets of this estate are small and the dividend, if any, to general creditors will be a very small one.

In the matter of Shelby Home Furnishers, bankrupt, Shelby, the special meeting called for this date was held. The first report and account of the trustee, showing total receipts of \$896.87 and disbursement for administration expenses, preferred claims and bankrupts' exemptions paid in cash, \$457.91 and a balance on hand of \$438.96, was considered and the same appearing proper for allowance and there being no objection thereto was approved and allowed. A first dividend of 5 per cent. was declared and ordered paid to general creditors in the matter.

April 5—In the matter of John S. Kamhout, bankrupt, Holland, formerly conducting a saloon at that place, the first meeting of creditors was held this date. Claims were allowed. By vote of creditors Nicholas Hofsteen, of Holland, was elected trustee. The assets are small it is understood and it is not probable that any material dividend will be paid to creditors.

St. Joseph.

St. Joseph, March 29—In the matter of James G. Hanover, bankrupt, Buchanan, the first meeting of creditors was held at St. Joseph. No claims were proved and allowed, whereupon an order was made that no trustee be appointed and that the bankrupt be allowed his exemptions as claimed. The bankrupt was sworn and examined by the referee without a reporter, and the meeting then adjourned without day.

March 30—In the matter of Fred Ehrman, bankrupt, Kalamazoo, an order was entered calling the first meeting of creditors at the latter place on April 12, for the purpose of proving claims, the election of a trustee, the examination of such other business as may properly come before the meeting.

March 31—In the matter of Lee N. Ransbottom, bankrupt, Dowagiac, schedules were filed by the petitioning creditors, showing the following liabilities.

Table listing liabilities for Lee N. Ransbottom, including Armour & Co., Chicago (\$267.07), A. Abragamson & Bros., Chicago (57.20), American Salesbook Co., Buffalo (35.02), Arnold Bros., Chicago (62.12), Bear Mfg. Co., New York (187.80), Buffalo Shirt Co., Buffalo (28.80), Wm. Barentsen, Benton Harbor (43.42), Berdan & Co., Toledo (54.45), Chicago Rubber Co., Chicago (63.15), Cudahy Bros., Cudahy, Wis. (7.70), Albert Croll Co., Chicago (32.41).

Table listing liabilities for Lee N. Ransbottom, including Chipman, Harwood Co., Boston (90.61), Durst & Rubin, New York (25.60), Dusten Shoe Co., Boston (57.92), Edson, Moore & Co., Detroit (7,998.09), Endicott, Johnson Co., Endicott, N. Y. (383.04), Greenhut Cloak Co., Cleveland (465.07), Harry Graft, Chicago (60.00), S. Glensby, New York (22.50), W. M. Hoyt Co., Chicago (788.83), Hoge, Montgomery Co., Frankfort, Ky. (36.00), Imperial Mfg. Co., Perry, Ohio (471.84), Jennings Mfg. Co., Grand Rapids (7.94), F. W. James Co., Toledo, O. (54.20), Gowans & Sons, Buffalo, N. Y. (63.67), Carl Knott & Co., Grand Rapids (1,010.66), Kimmell-Rogers Millinery Co., Grand Rapids (19.10), Lee Bros. & Co., Dowagiac (1,010.66), O. Loupee, Vandalia, Mich. (12.88), Madison Dress Co., New York (245.32), Marshall Field & Co., Chicago (329.28), Wm. F. Mayo & Co., Boston (286.75), Morris & Co., Chicago (382.46), Michigan City Candy Co., Michigan City (12.12), Manhattan Linoleum Co., N. Y. (25.04), Eye & Wait Carpet Co., Auburn, N. Y. (127.01), Nusebaum-Grossman Co., Cleveland (122.41), Nonatuck Silk Co., Chicago (87.70), Perfection Mfg. Co., Chicago (120.00), Norwalk Bros., Chicago (188.00), Perfection Biscuit Co., Fort Wayne (15.13), Pidgeon Millinery Co., Ft. Wayne (69.81), Royal Worcester Corset Co., Chicago (10.60), Rich & France, Saginaw (147.35), Saginaw Beef Co., Saginaw (82.62), Star Paper Co., Kalamazoo (15.60), Steele-Weddes Co., Chicago (92.16), Edward Strain, Battle Creek (25.70), B. Steurn & Co., New York (72.00), Stern, Heineman Co., New York (89.65), Subberger & Sons Co., New York (96.00), Spring Lake Ice Co., Dowagiac (81.53), Spool Cotton Co., New York (38.08), United Shirt & Collar Co., Troy (45.90), M. Uhlman & Co., Chicago (293.14), United Talking Machine Co., Chicago (16.01), Vette & Sunker, Chicago (218.86), Worden Grocer Co., Kalamazoo (64.80), Wonder Heineman Hat Co., Chicago (10.08), Western Silk Co., Chicago (9.74), Western Stoneware Co., Monmouth, Ill. (40.96), Wyenberg Shoe Co., Milwaukee (166.28), Ferd. Werner & Sons, Philadelphia (56.40), Welch Mfg. Co., Grand Rapids (46.12), Weingarten Bros., New York (272.40), Zweig Bros., Cleveland (45.55), Unsecured Claims (72.74), M. Uhlman & Co., Chicago (45.38), Perfection Biscuit Co., Ft. Wayne (1,103.46), Little Bros., Kalamazoo (572.57), Worden Grocer Co., Kalamazoo (559.54), Berdan & Co., Toledo (34.49), Star Paper Co., Kalamazoo (253.64), W. M. Hoyt Co., Chicago (77.76), Peck Milling & Coal Co., Cassopolis (351.28), G. H. Hammond Co., Chicago (491.94), Saginaw Beef Co., Saginaw (122.13), Edson, Moore & Co., Detroit (9.90), Vette & Zunker, Chicago (169.05), United Shirt & Collar Co., Detroit (36.00), H. F. C. Dovenmuehle & Son, Chicago (159.70), Wonder-Heineman Hat Co., Chicago (160.00), Seinsheimer Bros. Co., Chicago (61.50), Falk, Feilerstein & Co., Cleveland (134.34), Friedman & Co., Chicago (420.14), Winsted Silk Co., Chicago (501.73), Butler Bros., Chicago (120.50), J. V. Farwell Co., Chicago (55.44), H. Schman & Bro., Chicago (6.50), D. B. Fisk & Co., Chicago (118.80), J. F. Felke & Co., Chicago (155.40), Lunn, Sweet Show Co., Auburn, N. Y. (377.50), Jung Shoe Co., Sheboygan, Wis. (492.96), A. Sitron & Co., Franklin St., Chicago (393.85), Grand Rapids Dry Goods Co., Grand Rapids (19.24), Strouse, Eisendrath & Co., Chicago (560.62), National Biscuit Co., Grand Rapids (41.25), Miller Hadley Co., Toledo (72.15), Buffalo Shirt Co., Buffalo (134.02), F. T. Simmons & Co., Chicago (115.00), Hogue-Montgomery Co., Frankfort, Mich. (19.70), American Slicing Machine Co., Chicago (49.69), May Manton Pattern Co., N. Y. (29.60), Albert Croll & Co., New York (245.94), Cruikshank Bros. Co., Pittsburg Harbor (4.00), Kidd, Dater & Price Co., Benton Harbor (116.75), Atlas Oil Co., Cleveland (245.80), Sheahan, Kohn & Co., Chicago (37.73), Crown Merc. Co., Chicago (110.50), Edamay Apron Co., No. Chicago (36.53), M. Alahuler Co., Waukegan (16.50), Reid, Murdock & Co., Chicago (41.03), Excel Shirt Co., Cleveland (280.00), E. Honig, New York (167.00), Rich Shoe Co., Milwaukee (81.46), Shoningar-Heinshaelmer Mfg. Co., Chicago (94.78), American Slicing Machine Co., Chicago (16.03), Independent Packing Co., Chicago (153.14), Marshall Field & Co., Chicago (368.20), F. Lewald & Co., Chicago (98.63), W. F. Mayo Co., Boston (32.50), Gage, Downs Co., Chicago (15.33), Novelty Mfg. Co., Patterson, N. J. (110.08), Steele, Wedeles Co., Chicago (14.00), Stone Bros., Chicago (14.00), Fremont Suspender Co., Fremont, Ohio (14.00).

Table listing liabilities for Lee N. Ransbottom, including Ireland Bros., Johnstown, Ohio (38.88), Guthman, Carpenter & Telling, Chicago (339.47), Frazer & Co., New York (53.85), Fledman, Armon & Co., Philadelphia (138.70), R. O. Smith & Sons, Chicago (244.95), Grand Rapids Shoe & Rubber Co., Grand Rapids (104.40), Toledo Scale Co., Toledo (2.95), Kalamazoo Oyster Co., Kalamazoo (6.00), C. L. Applegarth Co., Baltimore (32.95), Nottingham Lake Works, N. Y. (567.90), Hanselman Candy Co., Kalamazoo (52.23), Lamn & Co., Chicago (107.00), Richmond Hosiery Co., Chattanooga (173.11), Henry Horner Co., Chicago (418.71), N. E. Broomhower Co., N. Y. (59.43), Bremen Broom Co., South Bremen, Ohio (55.00), Robert Cleeland's Sons, Philadelphia (55.97), Schuler, Klingel & Co., South Bend (3.00), Elkhart Color Mfg. Co., Elkhart (116.92), Nye & Wait Kilmarnock Co., Auburn, N. Y. (7.80), Sprague, Warner & Co., Chicago (30.42), South Bend Grocery Co., So. Bend (220.85), Colby Milling Co., Dowagiac (6.25), Pioneer Mfg. Co., Cleveland (23.00), Woolson Spice Co., Toledo (\$13,634.48).

April 1—In the matter of H. A. Fisher Co., a corporation bankrupt, Kalamazoo, the trustee filed his final report and account showing cash on hand of \$1,654.72. The referee entered an order for the final meeting of creditors to be held at his office April 19, for the purpose of passing upon the trustee's final report and account, the declaration and payment of a dividend, the payment of administration expenses and to take action upon the sale of the remaining assets of the estate.

April 2—In the matter of Larson C. Walter, bankrupt, Hopkins, the first meeting of creditors was held at Allegan. No claims were proved, whereupon an order was made determining the bankrupt's exemptions as claimed, and that no trustee should be appointed. The bankrupt was sworn and examined by the referee without a reporter and the meeting adjourned without day.

April 3—In the matters of M. Henry Lane, Frank B. Lay, Sr., Spade Mfg. Co. and Tiffany Decorating Co., bankrupts, Kalamazoo, adjourned first creditors' meetings were held at the referee's office and certain unsecured claims allowed, and the meetings further adjourned for three weeks.

In the matter of Lee N. Ransbottom, bankrupt, Dowagiac, an order was entered by the referee calling the first meeting of creditors at his office for the purpose of proving claims, the election of a trustee, the examination of the bankrupt and the transaction of such other business as may come before the meeting.

An Inconsiderate Woman.

Jones was one of those men who grumble at everything and everybody. He was once attacked by inflammatory rheumatism, and was carefully nursed by his wife, who was very devoted to him, in spite of his fault-finding disposition. His suffering caused her to burst into tears sometimes as she sat by his bedside.

One day a friend came in and asked him how he was getting on.

"Badly, badly," he exclaimed; "and it's all my wife's fault."

"Is it possible?" asked the friend, in surprise.

"Yes. The doctor told me that humidity was bad for me, and there that woman sits and cries, just to make it moist in the room."

Where It Happened.

During an Easter dinner a young Frenchman was seated next to a fine looking young woman who was wearing a gown which displayed her beautiful arms. "I came near not being here to-night," she said. "I was vaccinated a few days ago and it gives me considerable annoyance."

The young foreigner gazed at the white arms of the speaker "Is that so?" he replied. "Where were you vaccinated?"

The girl smiled demurely and said: "In Boston."

Secret of Success in the Grocery Business.

There is no royal road leading to the getting and the holding of any line of trade, much less a grocer's. Hard work and concentrated thought are absolutely necessary for the getting and holding of the grocery trade.

We hear a great deal these days about "efficiency," and the grocer who would not be efficient has small, if any, chance for success.

Certainly, there can be no more dignified or important business than the manufacturing or selling of food, for what we eat, we are.

A grocer's stock should be selected with a view of pleasing the class of trade which he wishes to get and hold, and after a careful selection has been made, it is best to maintain the brands, as long as they are satisfactory. Of course, this does not mean to never make a change, but it does mean not to buy indiscriminately of every salesman who happens to be a good fellow.

An all-important factor in the getting and holding of the grocery trade is in the organization of the sales force, for your business is but the lengthened shadow of yourself, its personality, the reflection of your own. Train your employes to work together. Each should know that he is with the house for its good; that every word he utters, every courtesy he extends a customer molds that customer's opinion of your store. Only then will your organization build correct personality.

The proprietor of a grocery business employing five or more persons should do very little, if any, clerking or waiting on trade himself. Suffice for him to do the buying, financing, advertising, and, if he runs a credit business, the extension of credits.

Have you ever visited a fellow merchant and found him so busy waiting on trade that he hardly had time to speak to you? True, he may have been waiting on as many customers as any two clerks in his store, but in so doing he shows a lack of his true relation to the business in doing the work of a \$12 per week clerk. He thus misses the bigger things that will help him to grow to be a better merchant.

Each customer should be recognized and spoken to as soon as he enters the store. Then, if he has to wait for a clerk he will usually do so much more cheerfully than if his presence had been totally ignored.

Often some clerk is more zealous to make a sale than to please the customer, but the clerk who appreciates the value of a satisfied customer will hesitate to do this, as it is a larger part of his business to build up and hold trade. Above all things, have the customer pleased when he leaves the store, then you may expect him back.

Use Care With Children.

A clerk in waiting on children should be, if anything, more particular than in waiting on grown persons.

Clerks should avoid slangy, boisterous and impatient talk. Learn customer's peculiarities and respect them in your talk. Accept the customers'

pronunciation of goods when there is a chance of giving offense by correcting it. Avoid combating prejudice, and attempting to reform the people with whom you do business.

Clerks should never be allowed to congregate to visit or discuss anything but business during business hours. No matter what work the clerk may be engaged in, unless already waiting on some one, he should at all times be alert to the entrance of a customer and start forward immediately.

The telephone in these days is indispensable in cities in getting and holding grocery trade. In taking telephone orders, after giving firm name, you should first get the party's name and address. After carefully taking the order, and reading it back for verification, endeavor to sell her some seasonable article, or some article that will combine with what she has ordered. If the customer is not explicit enough in every detail of her order, the order-taker should ask enough questions to understand exactly what the customer wishes, as it will save many vexations later.

Delivery Service Important.

Another important factor in the getting and holding of grocery trade, is a well organized delivery service. The routing and time of deliveries leaving your store should be made known to your customers. Knowing this they will get into the habit of ordering their goods at stated times in the day. There are times when it may be advisable to make a special delivery of some article in order to please a customer, but a grocer's own judgment must protect him from being imposed upon in his manner.

In extending credit every customer should have a credit limit, and we have found that the best way to get at this matter is to have the applicant for credit fill out a card on which he answers some pertinent questions (where employed, what wages he receives, the amount of credit he will want at one time, when he is paid, when he expects to pay, etc.; signing his name in full at the bottom of the card). It is poor policy to allow any customer to exceed his credit limit, and why should they not have a credit limit? All we merchants have a credit limit at our bank, and at our wholesaler's, and they are not slow to inform us if we get across the line.

One reason for limiting credit is if a customer makes too large a bill with you he is apt to avoid your store, and neither pay up nor give you any more business.

"Want" book for Stock.

Every grocer should keep a "want book" and an "enquiry book" accessible to every clerk, and each employe should be taught to make a notation of items of stock that need to be replenished, and not wait until the article is sold out before doing so. All enquiries for goods not carried should be noted in the "enquiry book," and in case these goods are stocked later the party making the enquiry can be notified that you now have the article enquired for. This will please the customer to know that you have given him some special attention.

The grocery buyer should check over the "enquiry book" and the "want book" each day.

A grocery store should be kept so clean and so attractive that it cannot fail to cause favorable comment. Goods in the show windows should be neatly arranged, and a window display is only half as effective when price cards are omitted. The use of tobacco by the store force should be strictly prohibited during business hours. No clerk should be employed who is known to be in a poor state of health, or who is dissipated, and it should be considered as much of an offense to expectorate on the floor of the grocery store as it would be in a home.

William Van Meter.

Fruit growers and shippers are showing much greater interest in the subject of the pre-cooling of fruit before shipment. Pre-cooling has also been applied to the shipping of early vegetables from southern points to good advantage. Some of these products, like lettuce, for instance, are quite perishable in their nature and with all such quick cooling before shipping works a great saving from actual loss to say nothing of the improved quality of the product when received at northern markets.



We are pleased to announce that we are in our new location and are installing a full equipment of the most modern up-to-the-minute machinery especially designed for rapid and accurate work.

In short our plant will represent the best in everything that pertains to the production of *Harness and Collars*, and a cordial invitation to inspect it is extended to all friends and patrons.

As in the past, we shall continue to center our best efforts for the success of all distributors of the "Sunbeam" products.

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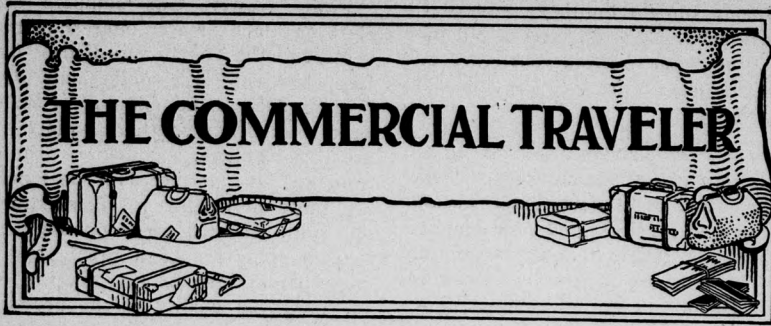
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Inherent Weaknesses In Old Hotel Law Remedied.

Lansing, April 5—Your kind favor of March 30 relative to the amendment to the hotel law is received.

In reply I wish to say that the substitute for the present hotel law, a copy of which I am enclosing, does not change the requirements in the least, it is only to put the law in a workable condition. As you will see by comparing the new bill with the old law, it places the matter under the supervision of the Commissioner of Labor, authorizing him to appoint a Hotel Inspector and provides for the salary and traveling expenses of such Inspector to be paid out of the general fund. This seemed to have been entirely overlooked in Act No. 188.

This amended bill is perfectly satisfactory to the State Hotel Men's Association, having been endorsed by them, it is also recommended by the Legislative Committee of the United Commercial Travelers, so there should be no objection to its enactment.

I wish to again thank you for the interest you are taking in this matter and as a member of the Legislative Committee of the United Commercial Travelers would appreciate a boost in the Tradesman in the interest of this bill.

As you understand, what has been done in the past year and a half along these lines has been without any extra compensation. Your humble servant has acted as Hotel Inspector in connection with his duties as Chief Clerk of the Department of Labor without additional compensation so as to give a head to the department, and what expenses have been made have been at the expense of the appropriation of the Department of Labor. For that reason there has been very little done for the past six or seven months except through the mail. If we had a man who was giving this matter his entire attention, whose expenses and salary were paid out of the general fund, he could be sent out on complaints besides making his annual inspection and could

be more thorough in carrying out the provisions of the law.

James F. Hammell.
 The full text of the bill referred to by Mr. Hammell is as follows:

Sec. 1. Every building or structure kept, used or maintained as, or held out to the public to be an inn, hotel or public lodging house, shall, for the purpose of this act, be defined as a hotel, and wherever the word "hotel" shall occur in this act it shall be construed to mean every such structure as is described in this section.

Sec. 2. Every hotel that is more than two stories high shall be equipped with an iron fire escape on the outside of the building to be according to specifications approved by the Commissioner of Labor, except that fire-proof buildings may have inside fire escapes placed in a well, shaft or opening which shall be built of fire-proof material and shut off from the remainder of the building by fire-proof, tight doors. The way of egress to such fire escape shall at all times be kept free and clear of all obstruction of any and every nature, and such way of egress shall at all times be kept unlocked. There shall be posted and maintained in a conspicuous place in each hall and each guest room, except the halls and rooms on the ground floor, of such hotel, a printed notice in characters not less than two inches high calling attention to and directing the way to such fire escape.

Sec. 3. Each and every hotel shall be provided with at least one sufficient chemical fire extinguisher for every twenty-five hundred square feet or less of floor area, which such extinguisher or extinguishers shall be placed in a convenient location in a public hallway outside of the sleeping rooms, and shall always be in condition for use.

Sec. 4. Every hotel that is not over two stories in height and is not provided with such fire escape as is described in section 2 hereof, shall provide in every bedroom or sleeping apartment on the second floor a manila rope at least $\frac{3}{8}$ of an inch in diameter and knotted every 18 inches, and of sufficient strength to sustain a weight and strain of at least 500 pounds, and of sufficient length to reach the ground. Such rope shall be securely fastened to the joists or studdings of the building as near the windows as practicable, and shall be kept coiled in plain sight at all times, nor shall such rope be covered by curtains or other obstruction. Every such hotel shall provide and maintain in a conspicuous place in every bedroom or sleeping apartment above the ground floor, a printed notice calling attention to such rope and giving directions for its use.

Sec. 5. Every hotel shall be well drained and maintained according to established sanitary principles; shall be kept clean and in a sanitary condition and free from effluvia arising from any sewer, drain, privy or other source within the control of the owner, manager, agent or other person in charge; shall be provided with water closets or privies properly screened for the separate use of males and females, which water closets or privies

shall be disinfected as often as may be necessary to keep them at all times in a sanitary condition.

Sec. 6. Every hotel shall have and provide all toilet rooms, bath rooms and sleeping rooms with individual textile towels. Every hotel shall have and provide all beds with sheets, not less than ninety inches in length. Such beds shall also be provided with sufficient number of regulation size blankets or quilts that are kept in a sanitary condition.

Sec. 7. Every owner, manager, agent or person in charge of a hotel, who shall fail to comply with any of the provisions of this act, shall be deemed guilty of a misdemeanor, and shall be fined not less than \$25 nor more than \$50, or shall be imprisoned in the county jail for not less than 30 days nor more than 60 days, or both, and every day that such a hotel is carried on in violation of this act shall constitute a separate offense.

Sec. 8. The Commissioner of Labor shall appoint a Hotel Inspector who shall perform the duties of his office under the supervision of the said Commissioner of Labor. The Inspector provided for in this act shall receive a salary of \$1,500 per annum for his services and in addition thereto shall be paid necessary traveling expenses when making such inspection at other than the domicile of said inspector, to be paid out of the general fund not otherwise appropriated upon vouchers approved by the Commissioner of Labor and presented to the Auditor General.

Sec. 9. The Commissioner of Labor shall procure for said Inspector such stationery, printing and other things necessary for his official use as may be required therefor under this act.

Sec. 10. It shall be the duty of the Inspector to see that all of the provisions of this act are complied with, and said Inspector shall personally inspect at least once each year and at such other times as in his best judgment the occasion demands as defined by this act.

Sec. 11. Said Hotel Inspector is hereby granted police power to enter any hotel at reasonable hours to determine whether the provisions of this act are being complied with.

Sec. 12. If said Hotel Inspector shall wilfully certify falsely regarding any hotel inspected by him, he shall on conviction thereof be fined not less than \$50 nor to exceed \$100, and may be imprisoned not to exceed 90 days in the county jail, or both, at the discretion of the court, and upon conviction shall be forever disqualified to hold said office.

Sec. 13. Any owner, manager, agent or person in charge of a hotel, who shall obstruct or hinder an inspector in the proper discharge of his duties under this act, shall be guilty of a misdemeanor and upon conviction thereof, shall be fined not less than \$25 nor more than \$50, or shall be imprisoned in the county jail not less than 30 days nor more than 60 days, or both.

Sec. 14. It shall be the duty of the inspector, upon ascertaining by inspection or otherwise, that any hotel is being carried on contrary to the provisions of this act, to make complaint and cause the arrest of the person so violating the same; and it shall be the duty of the prosecuting attorney in such cases to prepare all necessary papers and conduct such prosecutions.

All acts and parts of acts contravening this act are hereby repealed.

Being a Brother.

Family relations are extremely close—that is their nature. Boys brought up under the same roof-tree have a thorough knowledge of each other. Brotherhood is, therefore, a very practical relationship. There is

rarely anything sentimental about it. It is difficult to tell a man anything new about his brother—he understands him perhaps as well as any one on earth ever will. Yet, in spite of this, the idea of brotherhood, as applied to all men, is usually thought of as lofty and impractical, exposing its votaries to all sorts of losses and betrayals.

But why? The relation of brotherhood, in its every-day form, does not lead to loss, but to gain. The vast majority of men trust their own brothers, and do not lose by it. And the reason they trust them is because of their acquaintance with them. They know that their brothers are honest and reliable. They know all their faults; but the virtues are there, and can be depended on.

In other words, most men, to those who know them longest and closest, from earliest childhood, are to be trusted. Brothers can depend on brothers.

The vast majority of human beings, if taken as brothers, repay the taking. Those who have most deeply tried the experiment of universal brotherhood have testified to this most strongly. Hearty faith in others calls out hearty liking. Francis of Assisi found all men truly his brothers. So did Francis Xavier, so did Abraham Lincoln, and David Livingstone, and Charles Kingsley, and Phillips Brooks, and Arnold Toynbee, and Leo Tolstoy, each in his own way. To-day the world has a quickening feeling of fraternity.

The man who draws back from brotherhood does it because he is afraid of his fellow men. He may be afraid of them in two ways, but neither one will bear the test of moral analysis. A man may shrink from treating his fellow men as brothers because he is afraid they will take away his possessions and make demands upon him that he does not want to meet. That position is plainly a selfish one, and may, further, be based on an inner suspicion that his possessions are not his own fair share. The real saint is irresistibly drawn toward brotherhood by his conviction that most people are better than he is.

Brotherhood is an adventure perhaps but an adventure into certainty. No one loses by being a brother. The loss is with those who never try to live out the meaning of one of the largest words of the soul—fraternity.—Outlook.

The feminine knocker may be imprudent in some things, but you will notice this about her—she never goes anywhere without her raps.

HOTEL CODY

EUROPEAN

GRAND RAPIDS, MICH.

Rates \$1 and up. \$1.50 and up bath.

EAGLE HOTEL

EUROPEAN

GRAND RAPIDS, MICHIGAN

\$1.00 PER DAY—BATH DETACHED

Excellent Restaurant—Moderate Prices

Honks From Auto City Council.

Lansing, April 5.—Two more prominent residents of Howell became members of our Council last Saturday night and a special meeting will be held Saturday, April 17, for others.

The Phelps Hotel, at Greenville, is one of the several Michigan hotels which are providing their guests with homelike necessities. Each room is provided with a small supply of buttons, needles and thread, which are oftentimes much needed.

Several travelers are wishing that the hotel at Middleton might be as it was one year ago at this time.

The Alma State Bank has broken ground for its new building, which will be located just west of the Wright House.

Some of Lansing's industries are unable to keep up with their orders and are advertising in other cities for expert machinists.

C. C. Chamberlin is again lined up with the sales force of the Perry Barker Candy Co. and will represent them in the Northern part of the State. Claude has had a wide experience in sweet goods and there is nothing but success in store for a popular man with a popular line.

A. D. Olin, one of Lansing's grocers, succeeded in getting a \$1 subscription from L. L. Colton for the Good Roads Association. Either Mr. Olin is in possession of some secret which the rest of us would like to get or Loren limbered up in anticipation of covering his territory with a ford car.

The traveling public will, no doubt, be pleased to learn that Mrs. C. P. Neff, wife of the P. M. agent at Breckenridge, has taken over the management of the hotel in that prosperous village. This energetic and painstaking lady has spent a full week with several assistants in renovating the rooms and new bedding has been provided. The register shows a very liberal patronage by residents and we predict a prosperous future for the enterprising manager. This hostelry will hereafter be known as the Wayside Inn. H. D. Bullen.

Retail Grocers Demand a Square Deal.

Grand Rapids, April 6.—The regular meeting of the Retail Grocers' Association was called to order at 8 o'clock, with President Wood in the chair. W. J. Michle again appeared and presented to the Association the facts concerning the law on weights and measures, also the proposed transfer of the office of the State Dairy and Food Commission to the State Agricultural College. This, of course, is resented by the Association, as it hardly seems fair that men of mature years and of many years of practical business experience should be subject to the dictates of college students.

In the matter of correct weights the members of the Association emphatically demand that the consuming public be given a square deal and that the consumer no longer be deceived in the exact number of pounds required to make a peck or bushel.

The unfairness of the proposition appears in the fact that the members of the Association have all been notified in regard to the exact meaning of the law and as members of the Association are complying with same, while, on the other hand, those who are not members seem to be at liberty to do as they please. Inasmuch as the members of the Association have willingly and gladly complied with the law, they now demand that all others, willing or not willing, be compelled to comply with the law. This includes farmers as well as merchants. The retail grocers have taken a decided stand on this question and the law must now be enforced or an explanation why must be forthcoming.

A resolution was adopted by the Association as opposing the propos-

ed transfer of the State Dairy and Food Department to the Agricultural College. Mr. Mickle called attention to what seems to be a technical point in the law, in regard to the word "knowingly." The law as found on the statutes reads that "if one knowingly fails to give correct weight" he is guilty. Therefore it was proposed by Mr. Mickle that he would furnish to the Association a list of correct weights and measures for the Association to mail to every grocer in the city, thus making it impossible for any violator to be shielded by the word "knowingly." A motion to accept the proposition was supported and carried.

A report of the Advertising Committee on the subject of co-operative advertising was made. This report was accepted and the committee instructed to proceed at once to carry out the advertising plans as presented.

At this time the business session of the meeting was brought to a close and the remainder of the evening turned over to the Libby, McNeill & Libby Co. The entertainment furnished by this company was a decided success and a rising vote of thanks was extended and an invitation to come again was given.

Just before the close of the meeting a statement of the office was made and collections made in the past week were paid by checks to members of the Association to the amount of \$172.67. It is the custom of the Association to pay to their members on each meeting night money due them in collections. This, of course, is an incentive for the members to be present at each meeting.

Wm. P. Workman, Sec'y.

No more comprehensive discussion of the trading stamp humbug has ever been printed than the article on the sixth page of this week's issue of the Michigan Tradesman. This analysis was prepared by the attorney of the National Retail Dry Goods Association, which kindly consented to permit the Tradesman to reproduce it in its columns. It is by all means the best exposition of the subject that has ever been presented to the mercantile world, either from a legal, logical, ethical or mercantile standpoint, and it will long be regarded as the standard authority on the trading stamp propaganda. Every reader of the Tradesman should preserve the treatise as a text book on one of the most perplexing problems which confront the retail dealer.

Michigan dry goods merchants are considerably aroused by the bill before the Legislature designed to have all silk, cotton and woolen goods marked with the percentage of these materials they contain. Merchants say that they cannot give a guarantee of the composition of goods, as they are entirely dependent on the manufacturer in this respect. If the proposed law passes, they would have to stand the penalty, if the law is violated. No opposition is offered to a proposition that would penalize fraudulent intent. The Legislature will be asked to grant a hearing on the measure. The merchants believe they can present arguments to prove the absurdity of such legislation.

Concentrated lye has made many a soapmaker rich, but concentrated lie in business has made many a man poor.

To believe that a task is impossible is to make it so.

Money in Sight for Trading Stamp Test.

From present indications there will be no default in securing ample funds to conduct the test case on the trading stamp law in the Michigan Supreme Court. As an adverse decision against the trading stamp companies in the Michigan tribunal will probably be followed by an appeal to the United States Supreme Court, it will do not harm if there is a surplus on hand to provide for that contest also. Sperry & Hutchinson have announced that they will not give up until they have taken the case to the court of last resort and, as they have plenty of paid attorneys who are ready and willing to undertake a controversy of this kind, there is every probability that the final appeal will be resorted to.

Up to date the following contributions have been received by President Trankla, either in the shape of cash or positive guarantees by responsible persons:

Detroit	\$400
Grand Rapids	200
Bay City	100
Battle Creek	100
Ann Arbor	30
Petoskey	25
Tecumseh	5
Three \$1 subscriptions	3

The Michigan Retail Hardware Association has been asked to contribute \$200 and will probably acquiesce in the suggestion.

John A. Lake, chairman of the Legislative Committee of the Retail Grocers and General Merchants' Association of Michigan, was in the city Monday and departed in the evening for California, but before leaving he planned the campaign for securing the money with such thoroughness and attention to detail that there will probably be no hitch in the proceedings.

Some of the trading stamp companies are making herculean efforts to prevent the raising of the fund by threats of retaliation, but their threats have met with little attention and no visible effect.

Mr. Babst Changes From Biscuits to Sugar.

Earl D. Babst, First Vice-President and a member of the Board of Directors of the National Biscuit Co., resigned to become Vice-President of the American Sugar Refining Company.

Earl D. Babst was born at Crestline, Ohio, on July 6, 1870. He was graduated from the University of Michigan in 1893 with the degree of Ph.B. and in 1894 with the degree of LL.B. He practiced law in Detroit from 1894 until 1902. In 1898, soon after the National Biscuit Company was formed, Mr. Babst took charge of part of its litigation and general counsel work. He administered these duties from Detroit until 1902 when he removed to Chicago to become a member of the law firm in Green, Peters and Babst.

In 1906 he removed to New York, succeeding his firm as General Counsel to the National Biscuit Company. On February 9, 1915 he was made First Vice-President and a Director.

His many friends in the National Bis-

cuit Company wish him the best of success in his new position.

Mr. Babst is best known to Grand Rapids people through his marriage to Miss Uhl, sister of David E. Uhl.

Trading Stamp Situation in Pennsylvania.

A bill has been introduced in the Pennsylvania House of Representatives designed to regulate the sale of trading stamps and to provide penalties for disobedience of its provisions. In this act trading stamps are defined as including stamps, coupons, tickets, cards, certificates and other similar devices given with a sale or bailment of merchandise. The bill provides that a license of one thousand dollars shall be secured for each county in which trading stamps are sold.

The passage of this bill would so affect the trading stamp and profit sharing coupon companies that they are making every effort toward its defeat, and it has been stated that unless definite action is taken by the merchants of Pennsylvania, there is little chance of placing the bill upon the statute books. Various local associations and organizations are co-operating, with a view to business interests, in a vigorous endeavor to secure the enactment of this bill, which, if successfully passed, may be copied in many other states.

Two New Members of the Tradesman Family.

The Tradesman welcomes two new regular news correspondents this week—R. J. Ellwanger, who has been designated as official scribe for Grand Rapids Council for the ensuing year by Senior Counselor Herrick, and Arthur B. Cornwell, of Saginaw, who will undertake to put Saginaw on the map, the same as Goldstein has done for Detroit, Taupert for the Soo, Bullen for Lansing, etc.

Both gentlemen are exceedingly well equipped to discharge the duties devolving upon them in this connection and will, undoubtedly, score notable successes in their respective fields.

There is no reason why lightning shouldn't strike twice in the same place—if it can find the place.

When a wise chap sees an opportunity he seizes it.

Hotel Breslin
Broadway at 29th St.
New York

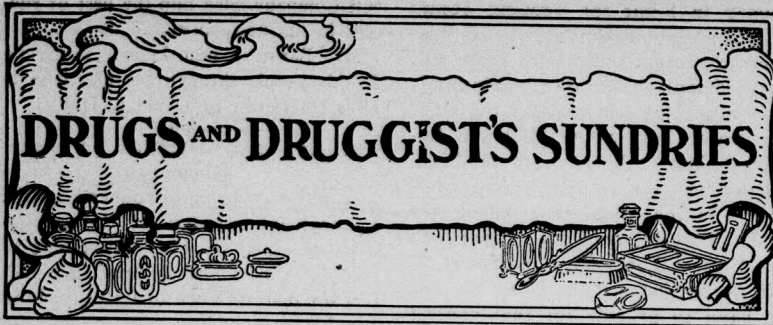
"An Hotel Where Guests are Made to Feel at Home"

A High-Class Hotel with Moderate Rates.
Exceptionally Accessible
 500 Rooms—Reasonable Restaurant Charges

RATES:

Single Rooms with Running Water	\$1.00 to \$2.00
Single Rooms with Tub or Shower Bath	\$1.50 to \$5.00
Double Rooms with Running Water	\$2.00 to \$4.00
Double Rooms with Tub or Shower Bath	\$3.00 to \$6.00

UNDER SAME MANAGEMENT AS
 COPLEY-PLAZA HOTEL, BOSTON
EDWARD C. FOGG, Managing Director
ROY L. BROWN, Resident Manager



Michigan Board of Pharmacy.

President—E. T. Boden, Bay City.
Secretary—E. E. Faulkner, Delton.
Treasurer—Charles S. Koon, Muskegon.
Other Members—Will E. Collins, Owosso; Leonard A. Seltzer, Detroit.
Next Meeting—Press Hall, Grand Rapids, March 16, 17 and 18.

Michigan State Pharmaceutical Association.

President—Grant Stevens, Detroit.
Secretary—D. D. Alton, Fremont.
Treasurer—Ed. C. Varnum, Jonesville.
Next Annual Meeting—Grand Rapids, June 9, 10 and 11.

Michigan Pharmaceutical Travelers' Association.

President—John J. Dooley, Grand Rapids.
Secretary and 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.

Short Treatise on the Family Druggist.

There is no general description for druggists—they have to be divided into classes—perhaps varieties is a better term. This is a slight attempt to aid those who want to be able to know "When is a druggist not a druggist?"

There is no special order maintained in the following classification; just penned down offhand, as it were:

1. The "druggist proper" is one who can write after his name "Ph. G." or "Ph.Ch.," this gives him the privilege of working fourteen to sixteen hours a day (nights and Sundays included without extra cost); the "druggist proper" can sell anything in the world, provided he gets the customer to put his (the customer's) name in a "Poison Book"—writing paper and soap don't have to be signed for.

2. The "errand-boy druggist" is one who has such "a good ear" for music that he would rather play baseball in the back yard for two hours than play "The Barkeeper's Friend" on the dispensing sink for two minutes.

3. The "genuine, hall-marked druggist" may be distinguished by the following tests: He must know what will cure whooping cough and rheumatism; the "24k." druggist can also explain, so people will believe him, why 10,000 units of Anti-toxin does not sell for 50 cents, "seeing it's such a small vial inside." This "hall-marked druggist" can also find, in a few minutes, a prescription got "last winter some time"—but which was really got when the enquirer's first baby was born, four years ago this July 20.

4. The "salesman" druggist, in addition to knowing the dose of F. Belladonna for a cow, must also be able to say "We don't keep whisky" in such a way that the town "drunk" will believe him (after the saloons have

closed for the night); the "salesman" druggist must be able to repeat the price of picture postcards 763 times a day without having to take chloral every other evening before he closes the store.

5. An "apprentice" druggist is a boy, sixteen years young, who cleans the glycerine tank regularly—every ten months; and who can also thoroughly "dust out" a drug store seventy-five feet long and forty feet wide—with show cases—in five minutes. The apprentice druggist must also be capable of spending half an hour each time he goes to the cellar for a half-gallon bottle.

6. The "proprietor" druggist is one who possesses the knack of leaving six different boxes of face powder on the selling case each time he waits on a face-powder customer; this also applies to other commodities. The "proprietor" druggist generally (if he does any work at all) starts to dress a show case fifteen minutes before closing time, and finishes dressing it in two two weeks—with the assistance of the whole staff; he also tries to wait on seven customers at once—the customers do the waiting.

This includes the varieties of druggists generally found in the average drug store—except the drug store cat; and it is distinguished by loafing around the radiators or in the sunshine, as the case may be, while the staff kill the mice with strychnine or limburger cheese.

W. Howard McLaughlin.

Planning For the June Convention of Druggists.

Grand Rapids, April 5.—The thirty-third annual convention of the Michigan State Pharmaceutical Association will be held in Grand Rapids, Wednesday, Thursday and Friday, June 9, 10 and 11, inclusive. With the above announcement to the druggists of Michigan, we bid you "Welcome to our city of Grand Rapids," to enjoy the benefits and the pleasures as well. You will meet your brother druggist there; probably you will have not met him since the last meeting. This you both will enjoy. It will also be pleasing to our travelers' organization to see and greet you at your big Association meeting this year. We have reasons to believe that we will have the largest meeting of Michigan druggists in Grand Rapids to attend this convention in the history of your organization and to this end we wish to assure you in advance of a splendid programme of entertainment for yourselves and your ladies. Never before have we equaled this coming entertainment, which the travelers and the Grand Rapids druggists have worked so hard to make a success.

Most of the druggists of this State know something of the entertainment they have received in the past and will honor us with their presence on this occasion. Three days of fun and

frolic, and "some business." The business, however, will not interfere with the fun and frolic.

The Michigan State Pharmaceutical Association has very largely increased its membership and the officers, by their untiring efforts and good work, will ensure a large attendance at this meeting. Every druggist in the State, whether a member of the Association or not, is invited to be with us. If you are not a member now, you will be some time, as your interests are identical.

In conclusion, we ask you to come and bring the ladies, as we have carefully planned for them also.

Walter S. Lawton,
Sec'y. Mich. Pharm. Travelers Ass'n.

Gabby Gleanings From Grand Rapids.

Grand Rapids, April 5.—Ye scribe is taking his first lesson in gathering and writing a few items for the U. C. T. columns in the Michigan Tradesman. Any co-operation of any of the boys will be greatly appreciated in his efforts to make Gabby Gleanings interesting to its readers.

The regular meeting of the Grand Rapids Council was held Saturday, April 3, and the newly elected officers were installed to their respective stations as follows:

Past Senior Counselor—Fred Beardslee.

Senior Counselor—C. F. Herrick.

Junior Counselor—A. N. Borden.
Secretary and Treasurer—A. F. Rockwell.

Conductor—E. J. MacMillan.

Page—W. E. Sawyer.

Executive Committee (two years)—C. F. Lawton and H. P. Wilcox.

The following candidates were initiated into the mysteries of the order of the United Commercial Travelers:

Henry B. Zuiderhoek.

George H. Annable.

Wm. E. Besancon.

The annual meeting of the A. M. O. B. will be held at K. of C. hall April 10 at 1 p. m. The members and their ladies will banquet at the Livingston Cafe at 6:30, after which they will return to K. of C. hall and devote their time to dancing and other entertainments.

Don't forget the \$2 which must be paid before April 24. Better pay it to-day and then forget. Mail to A. F. Rockwell, Sec'y., 1422 Wealthy street.

The Michigan State Pharmaceutical Association holds its thirty-third annual convention here June 9, 10 and 11. Elaborate plans have been made for the event. It is expected that approximately 1,000 druggists from all over the State will be in attendance. The Michigan Pharmaceutical Travelers Association, of which John J. Dooley is President and W. S. Lawton is Secretary, is planning the entertainments.

It has been reported that H. P. Wilcox traded some pills for a new hat last week.

Frank C. Mooney, who has been traveling in the Minnesota territory for the past few years for Swift & Co. has again returned to travel on Michigan soil. Welcome to our city, Frank.

Wallace Wendell, better known as Wally, with the Pittsburg Plate Glass Co., is recovering from an operation and we hope to see him out on the beat again within a few weeks.

Mrs. Wm. Sawyer entertained the Four Leaf Clover Club at her home, 711 Kellogg street. Mrs. A. T. Heinzelman won first prize. Mrs. H. L. Benjamin second and Mrs. John Olney consolation. Dainty refreshments were served by the hostess. The Club will meet April 15 with Mrs. E. Scott.

Several of our best U. C. T. members were seen on Monroe avenue Saturday afternoon seemingly very much excited. Upon being questioned regarding their troubles one replied that an Easter party had been plan-

ned to go to a farmer's maple sugar camp to cook eggs in his sap pan, but were unable to find a full collection of eggs from all barn yard fowls. They were informed that the supply of Blue Goose Eggs were produced at Marquette only.

A. N. Borden, secretary of the dance committee, wishes to make his final report at the next regular meeting and requests those who still owe for their dance-tickets to remit at once.

Mrs. C. F. Herrick and son have been reported ill. Calls from any of the ladies will be very much appreciated.

W. P. Drake reports wife and baby doing fine.

Our new Secretary, A. F. Rockwell says, What shall we do with this? Hydorn says, "File it."

A little tip to our brother, George Clark: When you take your friends out for a joy ride, take them around the city first instead of in the "rhubarbs" and get stuck in the mud.

Ed Wykkel has accepted a position with the Bour Coffee Co., of Toledo, to take effect April 1.

Take notice of the change of time on the G. R. & I., which took effect April 4.

The Elston Hotel, at Charlevoix, suffered a \$50,000 fire last week.

The W. B. Hayden Sons Co., at Cassopolis, conduct an up-to-date hardware store and have installed a new harness and shoe repairing department.

Several of the ladies of the Four Leaf Clover Club comprised a theater party at the Majestic Saturday night, April 3.

W. A. Lovelace has accepted a new position with the Grand Rapids Show Case Co. His headquarters will be at Charleston, W. Va. He will travel in Virginia, West Virginia and Maryland.

Mr. and Mrs. A. P. Anderson entertained Wm. Anderson, the former's brother, of Greenville, and Miss Hester Jensen, of Sheridan, last week. They were married at the home of the bride April 1.

Several of the boys of 131 remembered Gov. W. N. Ferris with Easter post cards and also a telegram entitled "Why Does a Hen Lay an Egg?"

C. M. Baker, of Clarksville, has purchased the old creamery building at Luther and will open and operate an up-to-date creamery.

The Midnight Club will meet with Mr. and Mrs. Harry Wood, on East Franklin street Saturday night, April 10.

Have you made your hotel reservation at Lansing for the U. C. T. convention, June 4 and 5. Remember, the early bird catches the worm.

How about our baseball team? It is high time that they go South to their training camp.

Now is the time to hustle for new members, as we have only one more meeting before the Grand Counsel meeting at Lansing. Now, all together, let's do our best. Grand Rapids knows how.

Why not cut down on these late hours at our regular meetings? It has been suggested to make every alternate meeting a ceremonial session and the odd meeting between a business and social session.

C. F. Lawton expects to spend the week end in Chicago. We are wondering what the attraction is. Some one says there is a "lady in the case."

Mail your news items to 1351 Logan street or telephone Citizens 35151. They will be greatly appreciated.

R. J. Ellwanger.

Scintillant Splinters From the Saginaws.

Saginaw, April 5.—The work on the six-story, reinforced concrete, fireproof cold storage, which is being built by the Saginaw Beef Co. for its requirements and those of the Cornwell Beef Co., including space enough for a public cold storage is progress-

ing in fine shape. The excavating is completed and driving the piles for the foundation is well under way. This building, when complete, will be a great addition to the many valuable establishments in Saginaw from the fact that Saginaw, from a geographical standpoint, seems to be well fitted for a cold storage. The public, as well as the industries of the city who are able to use a cold storage, will find this a very valuable asset to their business.

W. E. Hall, of Owosso, who has been doing a large business there on the credit system, now intends to bring his store on strictly cash basis on and after to-day. Mr. Hall has the confidence of his trade and we know that he will enjoy a prosperous business.

We have heard through Captain Roberts, who is Swift & Co.'s head soap man for Michigan, that Walter Frost, the popular salesman who used to travel for the Saginaw Beef Co., is out in Spokane, Washington, selling soap for Swift & Co. Mr. Frost had to go West some time ago on account of ill health and his many friends will be glad to hear that he is now having big success.

Randall & Sons, of Bancroft, the popular merchants of that town, whose store building and stock were burned about five weeks ago, have resumed business and are doing a larger volume of business than ever. Miller Bros., of Alma, who are progressive merchants of that town, have opened up another store. This store is going to be a cash grocery, which they are conducting for the benefit of the trade who wants to pay cash and get the benefit therefrom.

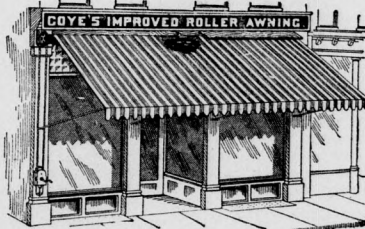
R. E. Hayner, of Perry, the well-known business man of that town, is now in his new building. He has part of his building fitted up into a bakery. Mr. Hayner is serving meals, and by the length of time some of the salesmen spend eating in there,

his meals must be way up above the average.

Simon Hagedorn, the Michigan Creamery Co.'s buttermaker, recently received a letter from Mason City, Iowa, signed by Secretary Martin H. Meyer, of the National Creamery Buttermakers' Association, which reads as follows: "Dear Mr. Hagedorn—You are entitled to the State prize consisting of either a silver watch or a silver cup. Please make your choice and write me at once so that I can notify the jeweler to send your selection. You win this prize with a score of 94."

Arthur B. Cornwell.

AWNINGS



Our specialty is **AWNINGS FOR STORES AND RESIDENCES**. We make common pull-up, chain and cog-gear roller awnings.

Tents, Horse and Wagon Covers, Hammock Couches. Catalogue on application.

CHAS. A. COYE, INC.

Campau Ave. and Louis St. Grand Rapids, Mich.

THE GRAND RAPIDS VETERINARY COLLEGE

Offers a Three Years' Course in Veterinary Science
Complying with all the requirements of the U. S. Bureau of Animal Industry. Established 1897. Incorporated under State Law. Governed by Board of Trustees. Write for Free Catalogue.
200 Louis St. Grand Rapids, Michigan

1 9 1 5 Seasonable Goods

Linseed Oil Turpentine
White Lead Dry Colors

Sherwin Williams Company
Shelf Goods and Varnishes

Colonial House and Floor Paints
Kyanize Finishes and Boston Varnishes

Japalac Fixall

We solicit your orders for above and will ship promptly.

Hazeltine & Perkins Drug Co.
Grand Rapids, Mich.

WHOLESALE DRUG PRICE CURRENT

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

Acids	Acetic 6 @ 8	Boric 10 @ 15	Carbolic 1 20 @ 1 25	Citric 68 @ 75	Muriatic 1 1/2 @ 5	Nitric 5 1/2 @ 10	Oxalic 23 @ 30	Sulphuric 1 1/2 @ 5	Tartaric 53 @ 55	Ammonia	Water, 26 deg. .. 6 1/2 @ 10	Water, 18 deg. .. 4 1/2 @ 8	Water, 14 deg. .. 3 1/2 @ 6	Carbonate 13 @ 16	Chloride 10 @ 25																																																																				
Balsams	Copaiba 75 @ 1 00	Fir (Canada) .. 1 50 @ 1 75	Fir (Oregon) .. 40 @ 50	Peru 3 50 @ 3 75	Tolu 75 @ 1 00																																																																														
Berries	Cubeb 85 @ 90	Fish 15 @ 20	Juniper 10 @ 15	Prickly Ash ... @ 50																																																																															
Barks	Cassia (ordinary) 25 @ 30	Cassia (Saigon) 65 @ 75	Elm (powd. 35c) 30 @ 35	Sassafras (pow. 30c) @ 25	Soap Cut (powd. 35c) 23 @ 25																																																																														
Extracts	Licorice 27 @ 30	Licorice powdered 30 @ 35	Flowers	Arnica 30 @ 40	Chamomile (Ger.) 55 @ 60	Chamomile (Rom) 55 @ 60																																																																													
Gums	Acacia, 1st 50 @ 60	Acacia, 2nd 45 @ 50	Acacia, 3d 40 @ 45	Acacia, Sorts 20 @ 25	Acacia, powdered 30 @ 40	Aloes (Barb. Pow) 22 @ 25	Aloes (Cape Pow) 20 @ 25	Aloes (Soc. Pow.) 40 @ 50	Asafoetida 60 @ 75	Asafoetida, Powd. Pure @ 1 00	U. S. P. Powd. @ 1 25	Campbor 56 @ 60	Guaiaac 40 @ 45	Guaiaac, powdered 50 @ 55	Kino 70 @ 75	Kino, powdered 75 @ 80	Myrrh @ 40	Myrrh, powdered @ 50	Opium 9 30 @ 9 50	Opium, powd. 11 00 @ 11 25	Opium, gran. 11 50 @ 12 00	Shellac 28 @ 35	Shellac, Bleached 30 @ 35	Tragacanth No. 1 2 25 @ 2 50	Tragacanth pow 1 25 @ 1 50	Turpentine 10 @ 15																																																									
Leaves	Buchu 2 25 @ 2 50	Buchu, powd. 2 50 @ 2 75	Sage, bulk 28 @ 35	Sage, 1/4s loose .35 @ 40	Sage, powdered 30 @ 35	Senna, Alex 30 @ 35	Senna, Tinn. 20 @ 30	Senna Tinn powd 25 @ 30	Uva Ursi 18 @ 20																																																																										
Oils	Almonds, Bitter, true 6 50 @ 7 00	Almonds, Bitter, artificial 1 50 @ 1 75	Almonds, Sweet, true 1 25 @ 1 50	Almonds, Sweet, imitation 50 @ 60	Amber, crude 25 @ 30	Amber, rectified 40 @ 50	Anise 2 00 @ 2 25	Bergamont 4 25 @ 4 50	Cajeput 1 35 @ 1 60	Cassia 1 75 @ 2 00	Castor, bbls. and cans 12 1/2 @ 15	Cedar Leaf 90 @ 1 00	Citronella 1 00 @ 1 10	Cloves 1 60 @ 1 75	Cocoonut 20 @ 25	Cod Liver 1 75 @ 2 00	Cotton Seed 85 @ 1 00	Croton 2 00 @ 2 25	Cupbebs 4 25 @ 4 50	Elgeron 2 00 @ 2 25	Eucalyptus 1 00 @ 1 20	Hemlock, pure .. @ 1 00	Juniper Berries 2 00 @ 2 25	Juniper Wood .. 70 @ 90	Lard, extra 80 @ 90	Lard, No. 1 65 @ 75	Laven'r Flowers @ 60	Lavender, Gar'n 1 25 @ 1 40	Lemon 2 00 @ 2 25	Linseed, boiled, bbl. @ 63	Linseed, bld, less 63 @ 72	Linseed, raw, bbl. @ 62	Linseed, raw, less 67 @ 71																																																		
Mustard, true .9 00 @ 9 50	Mustard, artif'l 3 25 @ 3 50	Neatsfoot 65 @ 75	Olive, pure 2 50 @ 3 50	Olive, Malaga, yellow 1 55 @ 1 65	Olive, Malaga, green 1 50 @ 1 60	Orange Sweet .. 2 25 @ 2 50	Organum, pure @ 2 50	Organum, com'l @ 2 75	Pennyroyal @ 75	Peppermint 2 50 @ 2 75	Rose, pure .. 14 50 @ 16 00	Rosemary Flows 1 50 @ 1 75	Sandalwood, E. I. 6 50 @ 6 75	Sassafras, true @ 1 10	Sassafras, artif'l @ 60	Spearmint 3 25 @ 3 50	Sperm 90 @ 1 00	Tansy 4 00 @ 4 25	Tar, USP 30 @ 40	Turpentine, bbls. @ 50	Turpentine, less 57 @ 62	Wintergreen, true @ 50	Wintergreen, sweet birch 3 00 @ 3 25	Wintergreen, art 1 75 @ 2 00	Wormseed 3 50 @ 4 00	Wormwood 4 00 @ 4 25																																																									
Potassium	Bicarbonate 25 @ 30	Bichromate 20 @ 25	Bromide 95 @ 1 05	Carbonate 28 @ 35	Chlorate, xtal and powdered 52 @ 55	Chlorate, granular 57 @ 60	Cyanide 25 @ 40	Iodide @ 3 77	Permanaganate .. 65 @ 70	Prussiate, yellow 53 @ 55	Prussiate, red 90 @ 1 00	Sulphate 20 @ 25																																																																							
Roots	Alkanet 30 @ 35	Blood, powdered 20 @ 25	Calamus 40 @ 70	Elecampane, pwd. 15 @ 20	Gentian, powd. 15 @ 25	Ginger, African, powdered 15 @ 20	Ginger, Jamaica 22 @ 25	Ginger, Jamaica, powdered 22 @ 28	Goldenseal pow. 6 50 @ 7 00	Ipecac, powd. .. @ 3 50	Licorice 18 @ 20	Licorice, powd. 12 @ 15	Orris, powdered 30 @ 35	Poke, powdered 20 @ 25	Rhubarb 75 @ 80	Rhubarb, powd. 75 @ 1 25	Rosinweed, powd. 25 @ 30	Sarsaparilla, Hond. ground @ 65	Sarsaparilla Mexican, ground 30 @ 35	Squills 20 @ 35	Squills, powdered 40 @ 60	Tumeric, powd. 12 @ 15	Valerian, powd. 25 @ 30																																																												
Seeds	Anise 20 @ 25	Anise, powdered @ 25	Bird, ls @ 12	Canary 12 @ 15	Caraway 15 @ 20	Cardamon 2 00 @ 2 25	Celery (powd. 40) 30 @ 35	Coriander 10 @ 18	Dill 20 @ 25	Fennel 40 @ 45	Flax 5 @ 10	Flax, ground ... 5 @ 10	Foenugreek, pow. 8 @ 10	Hemp @ 10	Lobelia @ 50	Mustard, yellow 16 @ 20	Mustard, black 16 @ 20	Mustard, powd. 20 @ 25	Poppy 15 @ 20	Quince 1 00 @ 1 25	Rape @ 15	Sabadilla @ 35	Sabadilla, powd. @ 40	Sunflower 15 @ 20	Worm American 20 @ 25	Worm Levant .. 75 @ 85																																																									
Infusures	Aconite @ 75	Aloes @ 65	Arnica @ 75	Asafoetida @ 1 25	Belladonna @ 1 65	Benzoïn @ 1 00	Benzoïn Comp'd @ 1 00	Buchu @ 1 50	Cantharides @ 1 80	Capsicum @ 90	Cardamon @ 1 50	Cardamon, Comp. @ 1 00	Catechu @ 60	Cinchona @ 1 05	Colchicum @ 75	Cubeb @ 1 20	Digitalis @ 80	Gentian @ 75	Ginger @ 95	Guaiaac @ 1 05	Guaiaac Ammon. @ 80	Iodine, bbl. @ 2 00	Iodine, Colorless @ 2 00																																																												
Iron, clo. @ 60	Kino @ 80	Myrrh @ 70	Nux Vomica @ 2 75	Opium @ 90	Opium, Capmh. @ 90	Opium, Deodor'd @ 2 75	Rhubarb @ 70																																																																												
Paints	Lead, red dry .. 7 @ 8	Lead, white dry 7 @ 8	Lead, white oil 7 @ 8	Ochre, yellow bbl. 1 @ 1 1/4	Ochre yellow less 2 @ 5	Putty 2 1/2 @ 5	Red Venet n bbl. 1 @ 1 1/4	Red Venet, less 2 @ 5	Vermillion, Eng. 1 25 @ 1 50	Vermillion, Amer. 15 @ 20	Whiting, bbl. ... 11-10 @ 1 1/4	Whiting 2 @ 5	L. H. P. Prepd 1 25 @ 1 35																																																																						
Insecticides	Arsenic 10 @ 15	Blue Vitrol, bbl. @ 6 1/2	Blue Vitrol, less 7 @ 10	Bordeaux Mix Pst 8 @ 15	Hellebore, White powdered 15 @ 20	Insect Powder .. 25 @ 40	Lead Arsenate .. 8 @ 16	Lime and Sulphur Solution, gal. ... 15 @ 25	Paris Green .. 15 1/4 @ 20																																																																										
Miscellaneous	Acetanalid 2 00 @ 2 60	Alum 6 @ 8	Alum, powdered and ground 7 @ 10	Bismuth, Subnitrate 2 97 @ 3 00	Borax xtal or powdered 6 @ 12	Cantharides po 2 00 @ 7 00	Calomel 1 29 @ 1 34	Capsicum 30 @ 35	Carmine 4 25 @ 4 50	Cassia Buds @ 40	Cloves Prepared 30 @ 35	Chalk Prepared 6 @ 8 1/2	Chalk Precipitated 7 @ 10	Chloroform 37 @ 40	Chloral Hydrate 1 00 @ 1 20	Cocaine 4 60 @ 4 90	Cocoa Butter 55 @ 65	Corks, list, less 70% @ 01	Copperas, bbls. .. @ 01	Copperas, less .. 2 @ 5	Copperas, powd. 4 @ 5	Corrosive Sublm. 1 25 @ 1 35	Cream Tartar 36 @ 40	Cuttlebone 35 @ 40	Dextrine 7 @ 10	Dover's Powder . @ 2 50	Emery, all Nos. 6 @ 10	Emery, powdered 5 @ 8	Epsom Salts, bbls @ 2	Epsom Salts, less 3 @ 5	Ergot 2 00 @ 2 25	Ergot, powdered 2 75 @ 3 00	Flake White 15 @ 20	Formaldehyde lb. 10 @ 15	Gambier 10 @ 15	Gelatine 40 @ 50	Glassware, full cases 80%	Glassware, less 70 & 10%	Glauber Salts bbl. @ 1 1/4	Glauber Salts less 2 @ 5	Glue, brown 11 @ 15	Glue, brown grd. 10 @ 15	Glue, white 15 @ 25	Glue, white grd. 15 @ 20	Glycerine 24 1/2 @ 35	Hops 45 @ 60	Indigo 1 75 @ 2 00	Iodine 4 55 @ 4 80	Iodoform 5 20 @ 5 80	Lead Acetate 15 @ 20	Lycopodium 1 50 @ 1 75	Mace 85 @ 90	Mace, powdered 95 @ 1 00	Menthol 3 50 @ 3 75	Menthol 3 75 @ 4 00	Morphine 5 65 @ 5 90	Nux Vomica @ 15	Nux Vomica pow @ 20	Pepper, black pow @ 30	Pepper, white ... @ 35	Pitch, Burgundy @ 15	Quassia 10 @ 15	Quinine, all brds 30 @ 40	Rochelle Salts .. 26 @ 30	Saccharine 3 25 @ 3 75	Salt Peter 12 @ 16	Seidlitz Mixture 25 @ 30	Soap, green 15 @ 20	Soap, mott castile 12 @ 15	Soap, white castile case @ 6 75	Soap, white castile less, per bar ... @ 75	Soda Ash 1 1/4 @ 5	Soda Bicarbonate 1 1/4 @ 5	Soda, Sal 1 @ 4	Spirits Camphor @ 75	Sulphur roll 2 1/2 @ 5	Sulphur Subl. 3 @ 5	Tamarinds 15 @ 20	Tartar Emetic @ 60	Turpentine Venice 40 @ 50	Vanilla Ex. pure 1 00 @ 1 50	Witch Hazel 65 @ 1 00	Zinc Sulphate ... 7 @ 10

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

Wheat Hearts Split Peas

DECLINED

Evaporated Apples Package Currants Green Peas

Index to Markets

By Columns

Table with columns for market categories (A, B, C, D, F, G, H, J, M, N, O, P, R, S, T, V, W, Y) and corresponding items like Ammonia, Axle Grease, Baked Beans, etc.

Main table with columns for market categories (1, 2) and corresponding items like Clams, Corn, French Peas, BATH BRICK, BLUING, etc.

Table with columns for market categories (3, 4, 5) and corresponding items like CHEESE, CHEWING GUM, CHOCOLATE, CLOTHES LINE, COCOA, COCOANUT, COFFEES ROASTED, Bogota, Shelled, etc.

6

Table with 2 columns: Item Name and Price. Includes Saltines, Seafoam, Snaparoons, Spiced Jumbles, Sugar Fingers, Sultana Fruit Biscuit, Sweethearts, Vera Lemon Drops, Vanilla Wafers, Butter, Excelsior Butters, NBC Sodas, Oyster, Sugar Wafer Specialties, Cream Tartar, Dried Fruits, Farinaceous Goods, Fruit Jars, Fishing Tackle, Cotton Lines, Linen Lines.

7

Table with 2 columns: Item Name and Price. Includes Poles, Flavouring Extracts, Flour and Feed, Winter Wheat, Mapleine, Molasses, Mustard, Olives, Pickles, Potash, Provisions, Fruit Jars, Gelatine, Hides and Pelts.

8

Table with 2 columns: Item Name and Price. Includes Calfskin, Pelts, Tailow, Wool, Horse Radish, Jelly, Jelly Glasses, Mapleine, Molasses, Mustard, Olives, Pickles, Potash, Provisions, Fruit Jars, Gelatine, Hides and Pelts.

9

Table with 2 columns: Item Name and Price. Includes Sausages, Beef, Pig's Feet, Casings, Butterine, Canned Meats, RICE, SALAD DRESSING, SALERATUS, SAL SODA, SALT, SALT FISH, Smoked Salmon, Halibut, Holland Herring, Trout, Mackerel, Lake Herring.

10

Table with 2 columns: Item Name and Price. Includes SEEDS, SHOE BLACKING, SPICES, RICE, SALAD DRESSING, SALERATUS, SAL SODA, SALT, SALT FISH, Smoked Salmon, Halibut, Holland Herring, Trout, Mackerel, Lake Herring.

11

Table with 2 columns: Item Name and Price. Includes TOBACCO, Plug, Corn, Syrup, Tea, Table Sauces, Gunpowder, Ceylon, Flowering O. P. Fancy.

SPECIAL PRICE CURRENT

12

13

14

Table of prices for various goods including Smoking (Bull Durham, Buck Horn, etc.), Brotherhood, Carnival, Cigar, etc.

Table of prices for various goods including Pilot, Sweet Caporal, Sweet Lotus, etc., and sections for TWINE, VINEGAR, WICKING, WOODENWARE, BUTTER PLATES, and CHURNS.

Table of prices for various goods including Faucets, Mop Sticks, Palls, Teethpicks, Traps, Tubs, Washboards, Window Cleaners, Wood Bowls, WRAPPING PAPER, YEAST CAKE, YOURS TRULY LINES, and AXLE GREASE.

15

16

17

Table of prices for BAKING POWDER (K. C.), ROYAL (10c size, 1/4 lb cans, etc.), and CIGARS (Johnson Cigar Co., Dutch Masters, etc.).

White House Coffee advertisement featuring a can of coffee and text: 'White House, 1 lb. White House, 2 lb. Excelsior, Blend, 1 lb.'

Table of prices for Proctor & Gamble Co. (Lenox, Ivory, Star), Swift & Company (Swift's Pride, White Laundry), Tradesman Co.'s Brand (Black Hawk), and A. B. Wrisley (Good Cheer, Old Country).

Table of prices for COFFEE (OLD MASTER COFFEE) and SOAP (Lautz Bros. & Co., Acme, Nipper, etc.).

Royal Garden Tea advertisement featuring a box of tea and text: 'Royal Garden Tea, pkgs. 40 THE BOUR CO. TOLEDO, OHIO.'

The only 5c Cleanser advertisement featuring a can of cleanser and text: 'Guaranteed to equal the best 10c kinds 80 - CANS - \$2.80'

Table of prices for FITZPATRICK BROTHERS' SOAP CHIPS (White City, Tip Top, No. 1 Laundry, Palm Pure Soap) and BBLs (210 lbs., 250 lbs., 225 lbs., 300 lbs.).

PUTNAM'S Double A Bitter Sweet Chocolates advertisement with text: 'The Highest in Quality Greatest in Demand' and 'Putnam Factory GRAND RAPIDS MICHIGAN'

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

CHARCOAL advertisement with text: 'Car lots or local shipments, bulk or sacked in paper or jute. Poultry and stock charcoal. M. O. DEWEY CO., Jackson, Mich.'

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.

For Sale—Sunset lodge. A twenty-two room house furnished for summer hotel, with bath, gasoline lighting system, spring water piped to both upper and lower floors. Situated on shore of Walloon Lake, eight miles south of Petoskey on G. R. & I. railroad. If interested, write W. H. Ransom, Walloon Lake, Michigan. 9

Wanted—A 300-400 Kirkwood account system. State best price. W. J. Carl, Muskegon Heights, Michigan. 10

For Sale—Rexall store doing \$25 day. Eastman agency; competition small. Invoice \$3,500. A money maker. Drugs and groceries. Address Beaver, care Michigan Tradesman. 11

For Sale—Fine new boarding and rooming house; built and arranged especially for the business. Good location. Furnished complete; fine condition. Also grocery business; good established trade. For full description and price address P. C. Northouse, Grand Haven, Mich. 12

For Sale—Studebaker delivery car. Cost \$900; panel top; first-class condition. Have no use for it. \$400. Address No. 13, care Michigan Tradesman. 13

Wanted—A retail business in any good location at from \$15,000 to \$35,000, in exchange for very desirable and centrally located Portland income property. Price, \$35,000. Gross yearly rental income, \$3,200. No cash required. Will give time on any difference in price. Address, Dana Poulsen, 307 Eleventh street, Portland, Oregon. 15

For Sale—Live, growing department store. Principal stock is dry goods, ladies' and gent's furnishings and shoes. Brand new stock. Located in one of the best growing towns of the famous Santa Clara Co. Population 3,000. On main line of Southern Pacific, between San Francisco and Los Angeles. Largest and best paying business of this kind in town. Address Box 38, Gilroy, California. 16

Wanted—To hear from owner of good general merchandise store for sale. State price, particulars. D. F. Bush, Minneapolis, Minnesota. 17

Merchandise Sales Conductor. For closing out entirely or reducing stocks, get Flood, Dexter, Michigan. 18

Hotel—Owner of only first-class hotel in good live town of 1,500, 80 miles from Chicago, three railroads. Best possible location. Lot, 100 by 200 feet. Good frame building on stone foundation. Thirty guests rooms, steam heat and electric light. Have bought farm, want to move on farm. This is a good paying property. You will need \$7,500 cash, or can pay all cash. Address New Gilman Hotel, Gilman, Ill. 19

For Sale—Fully equipped creamery in a good territory. Reason for selling, owners are unable to operate on account of other business. Will sell at a sacrifice. Located about 40 miles south of Grand Rapids. Address 20, care Michigan Tradesman. 20

For Sale or Exchange—Photograph gallery in good town. Frames, moldings and amateur supplies in connection. Will sell stock with or without building or exchange for drug or dry goods store. Good place to make money. C. E. Groves, Edmore, Michigan. 21

For Sale—Five thousand dollar stock men's and boys' clothing, shoes and furnishings. Nearly new; well assorted. This stock can be bought at seventy-five cents on dollar. Small payment down. Balance on time. Located in good small town; low expense and money maker. E. Bishop, Byron, Michigan. 22

Wanted—Second-hand safe 3x3 1/2 or one size larger. Carey safe preferred. Address 23, care Tradesman. 23

For Sale—Small stock of undertaking goods, including hearse; good opening for young man with little capital. Address, George Fraser, Rosebush, Mich. 24

For Sale—Stock of groceries and men's furnishings in live city of Owosso, Mich. Reason for selling have other interests requiring my attention. M. C. Lathrop, 118 South Washington street, Owosso, Michigan. 4

For Sale—Old established hardware business in city of 6,000 in the best wheat county of North Dakota. Stock consists of builders' hardware, stoves and paints. January inventory between \$8,000 and \$9,000, all clean and salable. No farm machinery. Three to five years' lease of brick block at low rental. Exceptional opportunity for one or two young men. Owner wishes to retire on account of health and age. Address C. A. H. Mandan, North Dakota. 6

Mr. Clerk—A chance to go into business for yourself. Here's an opportunity to secure a business with splendid possibilities by moderate investment. Dry goods and men's furnishings stock in best location in Southern Michigan for neighborhood store. Within one block of famous Battle Creek Sanitarium on main street in midst of prosperous section. Am retiring. To make quick sale will make bargain price \$1,600. Low rent—3-year lease. Investigate quick. Address Paul E. Gros, 36 Washington avenue, Battle Creek, Michigan. 5

WHO WANTS ME next on my new special sale plan? I furnish everything—signs, banners, pennants, circulars, string tickets, cambric or muslin for decoration, price cards, show cards all finished with air-brush; also new advertising display cuts, gongs for feature selling, stereopticon machines with films for outdoor evening advertising and an experienced decorator and card writer to assist me. We prepare your store. You manage your own sale. Don't employ some sales company at 10 per cent. and then pay extra for your preparation. My charges are within reason and you will be satisfied, for I have exceptional references and wholesale house recommendations. Write me what you want done, giving size of your city, store and stock and I will tell you what can be done. W. G. Montgomery, Hotel Ste. Claire, Detroit, Michigan. 7

For Sale—Great opportunity to buy stock of general merchandise in live town of 1,600, Eastern Michigan. Must be sold. Sickness. Address 986, care Tradesman. 986

For Sale—Meat market located between two No. 1 grocery stores in center of best residence district in city. Address No. 981, care Michigan Tradesman. 981

For Sale Cheap—New six room cottage at Wa-Wa-Tum Beach, Mackinaw City, Michigan. Furnished. Terms easy. Write L. D. Johnson, 349 Lake avenue, Battle Creek, Michigan. 978

For Sale—Bakery at Aurora, Ill. Write I. Ochsenschlager. 953

Notice—Merchandise stocks wanted for well improved farms. We have business blocks, flats and apartment houses to exchange for farms. Explain fully in first letter what you have to offer. Exchanging properties is our specialty. Isenbarger Realty Co., 14 Union Trust Bldg., Indianapolis, Ind. 956

For Sale—Complete stock up-to-date, groceries, notions, sporting goods, etc. Take \$10,000 to \$12,000 to handle the deal. Established 37 years. Brick store building 26 x 80; brick warehouse 20 x 40. Will sell or rent buildings. Reason for selling, have got enough and want to retire. County seat town. 800 inhabitants, electric light and water works. H. J. Hampson, Centreville, Michigan. 960

For Sale—Good clean, live corner drug store, doing good business in city of 40,000. Invoice \$4,000. Will discount for cash. Address No. 962, care Michigan Tradesman. 962

FOR SALE

A long-established department store which has always been a money maker. Reason for selling, owner is retiring. Building for sale or rent. Will divide and remodel to suit tenant. Stock will be sold in parts or as a whole. H. B. LARSON, MANISTEE, MICH.

For Sale—Only harness shop in town of 5,000 in Northeast Kansas; easy terms. Davis Realty Co., Horton, Kansas. 2

For Lease—Best location in a live town of 1,500 with surrounding territory tributary to 10,000 people to draw from, a fine store building 22 by 50 and basement. Fine location for drug or jewelry store. Brick building. Fixtures. Also electric lighted. Rent, \$200 per year. For further particulars address No. 992, care Michigan Tradesman. 992

For Sale—At a bargain a good general merchandise store doing a good business, (mostly country trade), and a cream station—gives a nice profit. Good reasons for selling. H. F. Brucks, Olpe, Kansas. 993

For Sale—Two-burner nine-light gasoline light plant, late model, seven station airline cash-carrier; also small stock dry goods, shoes, groceries, in small Wisconsin town; two-story brick building for sale or rent; these are bargains. Investigate. Box 84, Reedsburg, Wis. 994

80 acres partly improved land to trade for merchandise. Let us hear what you have. Harry Gover, Loomis, Mich. 989

For Sale—At 15 per cent. discount for cash only, one 562 class National Cash Register with the extra keys, produce in and produce exchange, in A-1 condition. P. I. Hendrickson, Northwood, Ia. 995

For Sale—Stock of general merchandise in one of the best small towns in Central Michigan. Size of stock \$8,000. Established thirty years. Double store in good condition. Will lease same. H. P. Fitzpatrick, Administrator, Middleton, Mich. 997

For Sale—Grocers computing scale, for less than one-quarter first cost. Used only a short time; will guarantee to pass inspection. Time given to responsible person. Address, 988, care Tradesman. 988

For Sale—Stock of groceries, crockery, tin, enameled ware, ten-cent and other good lines; best location, town of 700, Southern Michigan; wide, light store, fine living rooms second floor; sale or rent; exceptionally clean stock and fixtures, about \$2,500. Exceptional opportunity. Write C. H., care Michigan Tradesman. 990

For Sale—Northern hardware, including the plumbing shop, one of the largest and best paying retail business in Northern Michigan—heavy sales, no dead stock, best of help, good building and favorable rent; best location in the city. A rare opportunity for the right man. Reasons for selling, death of owner and wish to dispose of business at once. For particulars, write or see Mrs. F. B. Clark, Petoskey, Michigan. 991

For Sale or Exchange—For stock of general merchandise, clothing, shoes or hardware, 160 acres heavy Virgin timber in Ashland county and 600 acres good farming or dairy land in Eau Claire county, Wisconsin; level, well watered, no stone, very fertile soil; no waste land. Box 383, Eveleth, Minn. 998

Cash for your business or property. I bring buyers and sellers together. No matter where located, if you want to buy, sell or exchange any kind of business or property, write me. Established 1881. John B. Wright, successor to Frank P. Cleveland, Real Estate Expert, 1261 Adams Express Bldg., Chicago, Ill. 326

Move your dead stock. For closing out or reducing stocks, get in touch with us. Merchant's Auction Co., Reedsburg, Wisconsin. 963

For Sale—Nine Coleman street lamps. A bargain. Address, Village Clerk, Waldron, Michigan. 951

For Sale—Southwestern Michigan; a \$2,600 drug stock and fixtures; will sell cheap; immediate possession. Address Dr. Onontiyoh, Plainwell, Mich. 935

For Sale—No. 1 peddling wagon to carry a general line of goods at a bargain. Tony Fox, Fowler, Mich. 936

Hotel DeHaas, a thirty-five room brick hotel, fifteen other rooms available, on main corner in Fremont, a live growing town of 2,500 in the fruit belt of Western Michigan; this is a money maker, as it is the only first-class hotel here; cost \$30,000; will sell for \$15,000; easy terms; will not rent; reason, age. No license and four sub-rentals. Address Dr. N. DeHaas, Fremont, Michigan. 946

Will pay cash for any kind of merchandise or any amount of it if cheap enough. Harold Goldstrom, 65 Smith Ave., Detroit, Michigan. 738

For Sale—Drug store, in beautiful Southern Michigan city of 6,000. This is an excellent opportunity. Good trade and full prices. Owner must change climate. Address No. 948, care Tradesman. 948

We buy and sell second-hand store fixtures. Grand Rapids Merchandise & Fixtures Co., 803 Monroe Ave. 204

Stocks Wanted—If you are desirous of selling your stock, tell me about it. I may be able to dispose of it quickly. My service free to both buyer and seller. E. Krusenga, 17-23 Ionia Ave., Grand Rapids, Michigan. 870

Look Here Merchants! You can collect all your old, "given up" accounts, yourself, by our new plan. Enclose stamp for sample and full information. Pakin Book Co., Detroit, Michigan. 903

I pay cash for stocks or part stocks of merchandise. Must be cheap. H. Kauer, Milwaukee, Wis. 925

Safes Opened—W. L. Slocum, safe expert and locksmith. 97 Monroe Ave., Grand Rapids, Mich. 104

We pay CASH for merchandise stock and fixtures. Grand Rapids Merchandise & Fixtures Co., 803 Monroe Ave. 203

For Sale or Rent—Three story brick building and basement, 22 x 84, central location in village of 2,000. Address No. 950, care Tradesman. 950

FOR SALE

Stock of Men's, Ladies' and Children's Shoes, including fixtures, centrally located in nicest city in Michigan having 6,000 population. Stock will inventory about \$3,000. Will make liberal discount for cash. Jacob Summers, Charlotte, Mich.

For Sale—Several good second-hand soda fountains which are now in operation and owned by parties who wish to install our 1915 Walrus outfits. Hazeltine & Perkins Drug Co. A. W. Olds, Salesman. 914

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

Large catalogue Farms and Business Chances, or \$50 selling proposition free. Pardee, Traverse City, Michigan. 519

Wanted—I want to buy a shoe stock for spot cash. Price must be low. Address "Hartzell," care Tradesman. 907

PRINTING.

1,000 letter heads \$1.50. 5,000 \$5. Copper Journal, Hancock, Mich. 917

HELP WANTED.

Wanted—A first-class, all around salesman who understands the clothing, shoe and furnishing goods business from A. to Z. Must be a good window trimmer and write his own cards. Good wages and steady position. None but a first-class man need apply. Address A. Lowenberg, Battle Creek, Michigan. 3

Wanted—Salesman for cotton piece goods and domestic department in bargain basement store. Must be thoroughly experienced, energetic hustler, capable to take charge of department. Salary \$75 per month, and one per cent. commission on sales. Hart-Albin Co., Billings, Montana. 996

Wanted—Clothing Salesman—To open an office and solicit orders for Merchant Tailoring. Full sample equipment is free. Start now and get into business "on your own hook." We build to-order the best clothes in America. If you have faith in your ability to do things, you are the fellow we are looking for! Full details will be supplied on request and I can call and talk it over if you are interested. E. L. Moon, General Agent, Columbus, Ohio. 707

SITUATIONS WANTED.

Position—Young man 27 years old, with six years' experience in retail hardware business. No bad habits and strictly sober. Can furnish best of reference. Address Earl R. Fennig, 319 East Wayne St., Celina, Ohio. 14

Lady with practical business experience in large city wants position in general store in small town as clerk, cashier or stenographer. Work, care Tradesman. 1

Wanted—Position as manager of grocery or general stock by a man of wide business experience. Address, W. A. Spore, Alma, Michigan. 967

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While prohibition is being more or less discussed in this country as a state and National issue, and now and then a state adopts it, it is being brought to pass in Europe summarily and without any submission to a vote of the people, and indeed without the people having anything to say about it one way or the other. In Russia the authorities simply issued a decree saying that vodka and such intoxicating beverages were prohibited, both as to manufacture and sale, and that was the end of it. This was done as a military measure, on the theory that the country could put up a better and more efficient defense with absolutely sober men, than it could when some of them were more or less befuddled by drink. Then, too, as an economic measure it prevented the expenditure of money for what some might call a useless and indeed unfortunate purpose. That is possible in Russia, but, of course, it would not be possible in the United States.

Now the subject of prohibition is being seriously discussed in England and Lloyd George and other eminent authorities are in favor of it. The members of the Shipbuilding Employers' Federation are unanimously in favor of it, saying that the drinking habit seriously interferes with their work. Concrete instances are given where serious delays have been occasioned because the men, instead of being at work, were carousing and drinking in saloons, and repairs on armored cruisers took twice as long as would otherwise have been necessary. It is made to appear that public opinion throughout England is gradually and, indeed, perhaps, rapidly coming to the conclusion that there must be temporary prohibition enforced in the interests of the general good and welfare. The argument of facts and circumstances is always more forceful and convincing than any of the theoretical sort which can be advanced. Should the drinking places in England be closed during the war it would undoubtedly result in the conservation of energy and money. A good part of the population would rebel at first, anyhow, but perhaps after acquiring habits of temperance they would be so well satisfied as to agree to its being made permanent. The English situation in this matter is decidedly interesting.

PLAYING FOR PUBLIC OPINION

Evidently public opinion is one of the stakes which both sides are playing for in the European war. Each desires to make it appear that its own losses are small and the others large. For example, one set of reports gathered from Greece and other points within news range of the conflict are to the effect that the Allies have inflicted very considerable damage upon the forts along the Dardanelles and are advancing slowly, but steadily. On the other hand, the reports sent out from Constantinople say that the Turkish loss is "infinitesimal." whereas, the damage inflicted upon the invading fleet has been terrible. Intelligent readers who pay for their papers have both versions and can

take their choice. It is very much like the procedure of American politicians; when a stiff contest is being waged a great deal of attention is paid to make it appear that this or that side is winning and the other just as certainly losing.

A great deal of time, attention and trouble are devoted to promulgating these ideas and inducing the public to accept them. In war as in politics, this is simply playing upon one of the frailties of human nature. It is a pretty well established truism that nothing succeeds like success. If the general impression can be produced that this or that man is reasonably sure to succeed at the polls, it is a great help in accomplishing his ambition, because a lot of people are constantly looking for the band wagon and anxious to clamber aboard. It is very common for politicians to bolster up public opinion by bets displayed on bulletin boards for no other purpose than to carry the idea that those willing to wager their money think thus or so. If in this war it can be made to appear that this side or that is winning and so the more liable eventually to succeed, it helps by giving encouragement on the one side and discouragement on the other, and it is all reckoned well worth while. As a matter of fact, of course, it has nothing whatever to do with the actual situation and yet human nature is so constituted the world over that this phase and feature are really worth taking into account.

IN CITY AND COUNTRY.

There is an erroneous idea which obtains very generally to the effect that there is a great deal more corruption per capita in large cities than in small ones and some are simple enough to believe that towns and villages are practically free from it. Nothing could be further from the fact. That there is more corruption in large cities than in small ones is true in the same sense that there are more redheaded girls and more drug stores in large cities than in small ones. The proportion is just about the same because human nature runs evenly throughout the country. There is more talk about it in the large cities because the aggregate is greater and because there are more newspapers to hunt up the faults and bring them to public notice. Per hundred or per thousand of population there is just as much political chicanery in one place as another and there is just as much need for preaching the gospel of reform and for the activity of the vigilance committee.

This idea that wickedness is confined for the most part to the cities and that the bigger, the worse, is not borne out by the facts, although, of course, the facts in the smaller places do not get the publicity of the larger ones. Take, for example, Terre Haute which just now is being watched because of its election frauds, as bad as anything which ever happened in the most Tammanyized section of the metropolis. Terre Haute at the last census had 58,500 population, big enough, however, to have won doubtful distinction for the enormity and the gen-

eral extent of election frauds practiced there. There have been some evidences of it brought to the attention of the courts right in Utica. Towns that are decidedly rural in Herkimer county have furnished examples where offenses brought to light by investigators have shown a lamentable lack of civic virtue. It will be recalled that not so very long ago Adams county in Ohio, which never had been much heard of before, sprang into publicity because of widespread bribes. Small cities and villages of all sizes come in from time to time for their share of unpleasant notoriety in this connection and on this account. It follows, then, that when the country points its finger to the city as the seat and center of political wickedness and corruption, the very act suggests that reform, like charity, should begin at home.

Manufacturing Matters.

Detroit—The Oakland Knitting Co. has increased its capital stock from \$5,000 to \$15,000.

Detroit—The East Side Creamery Co. has increased its capital stock from \$20,000 to \$40,000.

Detroit—The Michigan Steel Casting Co. has increased its capital stock from \$90,000 to \$210,000.

Comstock—The Comstock Automatic Pump Co. has been incorporated with an authorized capital stock of \$5,000, all of which has been subscribed and \$2,000 paid in in cash.

Detroit—The Newark Trunk and Paste Manufacturing Co. has been incorporated with an authorized capital stock of \$5,000, of which amount \$2,500 has been subscribed, \$1,100 paid in in cash and \$1,400 in property.

Bay City—The Bigelow-Cooper Co., manufacturer and dealer in lumber and other wood products, has been incorporated with an authorized capital stock of \$150,000, all of which has been subscribed and \$30,000 paid in in cash.

Alma—The Republic Motor Truck Co. is 125 trucks behind in orders. During March over 100 trucks were turned out. Plans for April call for the production of 200 trucks. The number of employes has been doubled since January 1.

Escanaba—The Delta Rack Manufacturing Co. has been incorporated with an authorized capital stock of \$15,000, of which amount \$10,000 has been subscribed and paid in in cash. The corporation will engage in the manufacture of rug racks.

Hillman—Walter Ferrel, for the past four years manager of the Hillman Creamery Co. plant, has resigned and will be succeeded by Milo Blanchard. Mr. Ferrel will engage in the creamery business at Bloomingdale under his own name.

Detroit—The Reiss, Ball & Co. has been incorporated with an authorized capital stock of \$5,000, of which amount \$3,000 has been subscribed and paid in in cash. This corporation will manufacture and deal in vehicle bodies, parts, metal work, etc.

Lansing—The Michigan Brass & Glass Co., manufacturer of brass and glass fixtures, has been merged into a corporation under the same style, with

an authorized capital stock of \$10,000, of which amount \$5,400 has been subscribed and \$1,000 paid in in property.

St. Joseph—The Twin City Boiler Works, which was destroyed by fire about a week ago, will be rehabilitated in the old Ireland plant, in Benton Harbor, the management having purchased the property. It is planned to erect a modern structure to replace the old building now on the site.

Saginaw—The Nelson Bros. Co., makers of gas engines, pump jacks and feed grinders, will build two additions, 90 x 150 feet each to its plant, because of the heavy influx of orders. The company is three years old. The number of employes is to be increased to 250 as soon as more factory space is available.

Bay City—The Kuhlman Electric Co., of Elkhart, Ind., will locate in Bay City. It manufactures electric transformers. Removal to this city was brought about through the efforts of the Bay City Board of Trade and contracts between the company and the Commonwealth Power Co.

Eaton Rapids—The Island City Pickle Co. is seriously considering the establishment of a canning factory in connection with its salting station and kraut manufacturing industry. If a sufficient number of farmers can be interested in the matter of growing the products, it is reasonably certain that the canning business may be added to Eaton Rapids' industrial propositions.

Orleans is a little town on Cape Cod, but it is acquiring wealthy residents. Orleans has a tax rate of \$3 on a thousand and already sixteen wealthy Bay State men and women have taken up their legal residence there. The low tax rate is the lure and it is said that many of the applicants have leased places in the town and are occupying them. These people have left the large cities in Massachusetts, where they were paying heavy taxes and they will fare better in Orleans until that town, too, tries to get all the money it can out of those who have coins of the realm.

BUSINESS CHANCES.

\$2,000 buys 320 acre farm Clare County, Michigan; clear title; actual value \$4,800. Geo. W. Allen, Boscobel, Wis. 25

5,000 twenty pound bond letter heads \$7.50. Satisfaction guaranteed. Send sample. Eugene Carter, Grass Lake, Michigan. 26

Fine Bakery Business—Place well furnished; good building; large brick oven; two wagons. Large stock pans; dough mixer. Baking 25 barrels flour a week. \$1,000 down, balance monthly. B. Clark, Mason City, Iowa. 27

HELP WANTED.

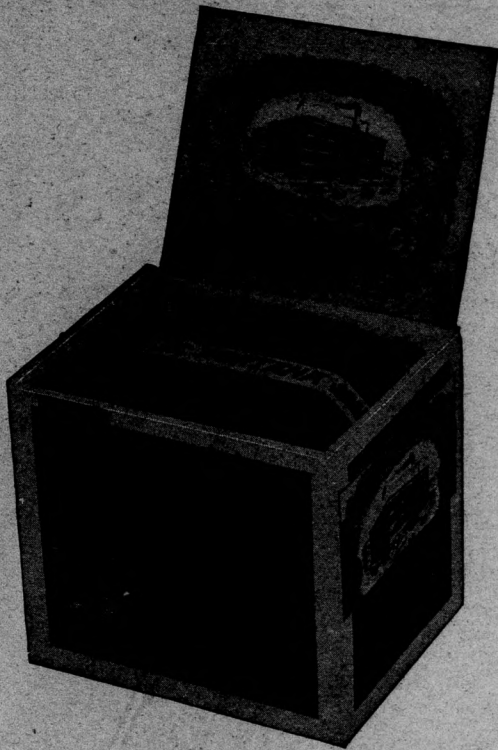
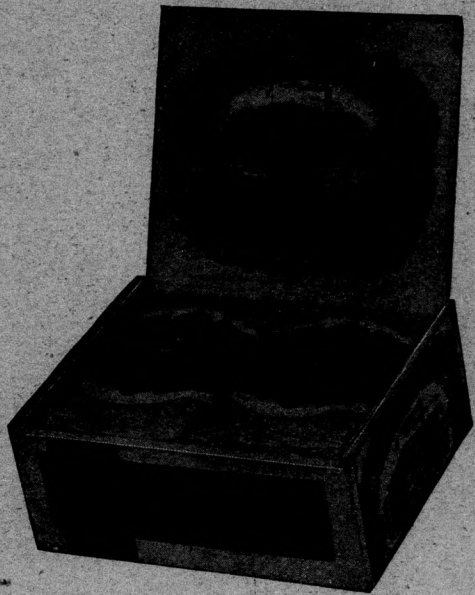
Wanted—Two experienced shoe salesmen. Must be familiar with and have trade in the respective territories. One to cover Southern Michigan and one to cover territory contiguous to Detroit. State experience had and amount of goods formerly sold on territories. Michigan Shoe Co., Detroit, Mich. 28

POSITION WANTED.

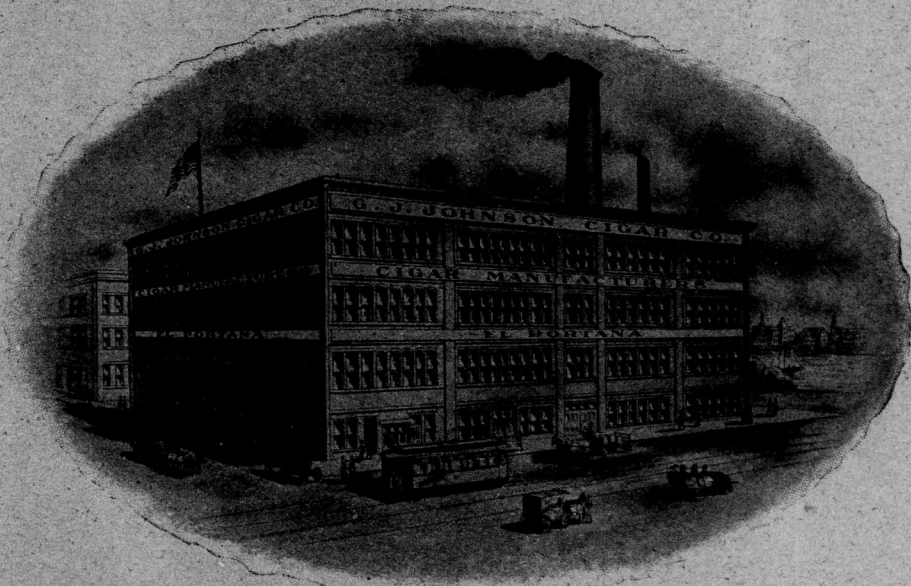
Wanted—Position by advertising man. Can write good, strong, business getting copy for any line. Sign writer and poster painter of ability. Write good show cards. Can earn more than my salary for any concern having use for advertising man. Can furnish good references. Will H. Griffin, Ad-man, Detroit, Mich. 29

Position wanted as clerk in a grocery; five years experience; married. Good window trimmer and salesman. Address 30, care Tradesman. 30

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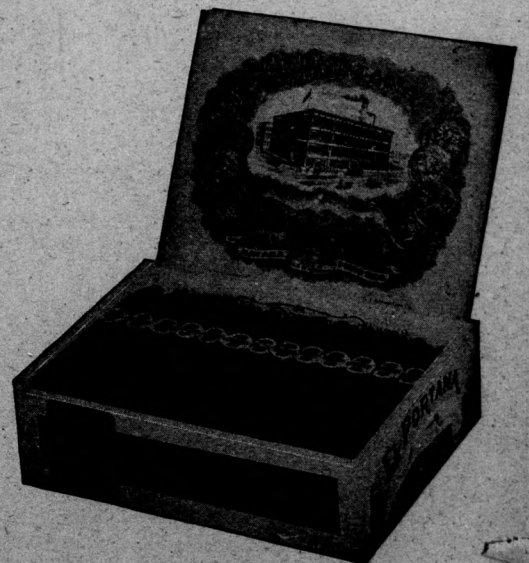


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