THIRTEENTH YEAR APRIL, 1921

THE BRITISH COLUMBIA RETAILER

Dry Goods - Groceries - Hardware - General Merchandise

20c Per Copy; $2.00 Per Year. Vol. XII., No. 8. VANCOUVER, B.C.

You Cannot Have

GOOD BREAD

Unless You Use

GOOD FLOUR

OGILVIE'S

Royal Household Flour

Is the Realization of All That is Best in Flour

THE

Ogilvie Flour Mills Co., Ltd.

Vancouver, B. C.

314 Dominion Bldg. Phone Sey. 6891

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Save Worry

"BURROUGHS"

Retail Model - Price only $185

Terms If Desired

A FULLY EQUIPPED, VISIBLE ADDING AND LISTING MACHINE

Expressly Designed and Built for

"COUNTER" AND "GENERAL" FIGURE WORK IN RETAIL STORES

Our representative will be pleased to call and demonstrate this Machine, and its application to your particular requirements.

Drop Us a Line, or Phone, Seymour 466

Burroughs Adding Machine of Canada, Limited

Factory at Windsor, Ont.

E. C. COLEMAN, Agency Manager for B.C.

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Try These Papers

Ocean Falls Kraft and Manila papers are acknowledged to be equal to the finest made anywhere. Tough and strong bodies, clean colored, they will especially recommend themselves at the first trial.

These good papers are made right in B.C., and you will find this fact an added inducement to use them at this time when we want to keep the wheels of home industry humming.

Delivered in any width and in short order.

Smith, Davidson & Wright, Ltd.

Manufacturers and Wholesale Paper Dealers

VANCOUVER and VICTORIA, B.C.

B.C. District Telegraph & Delivery Co., Limited

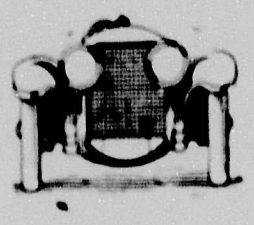
Amalgamated With FIRE PATROLS, LIMITED. **516 HASTINGS STREET WEST**

Seymour 651

ELECTRIC PROTECTION AGAINST BURGLARY **MANUAL FIRE ALARMS**

CENTRAL STATION SYSTEM OF NIGHT WATCH SIGNALS

ELECTRIC SUPERVISION OF AUTOMATIC SPRINKLER SYSTEMS



During the Past Year Our Patrols Reported and Attended to:

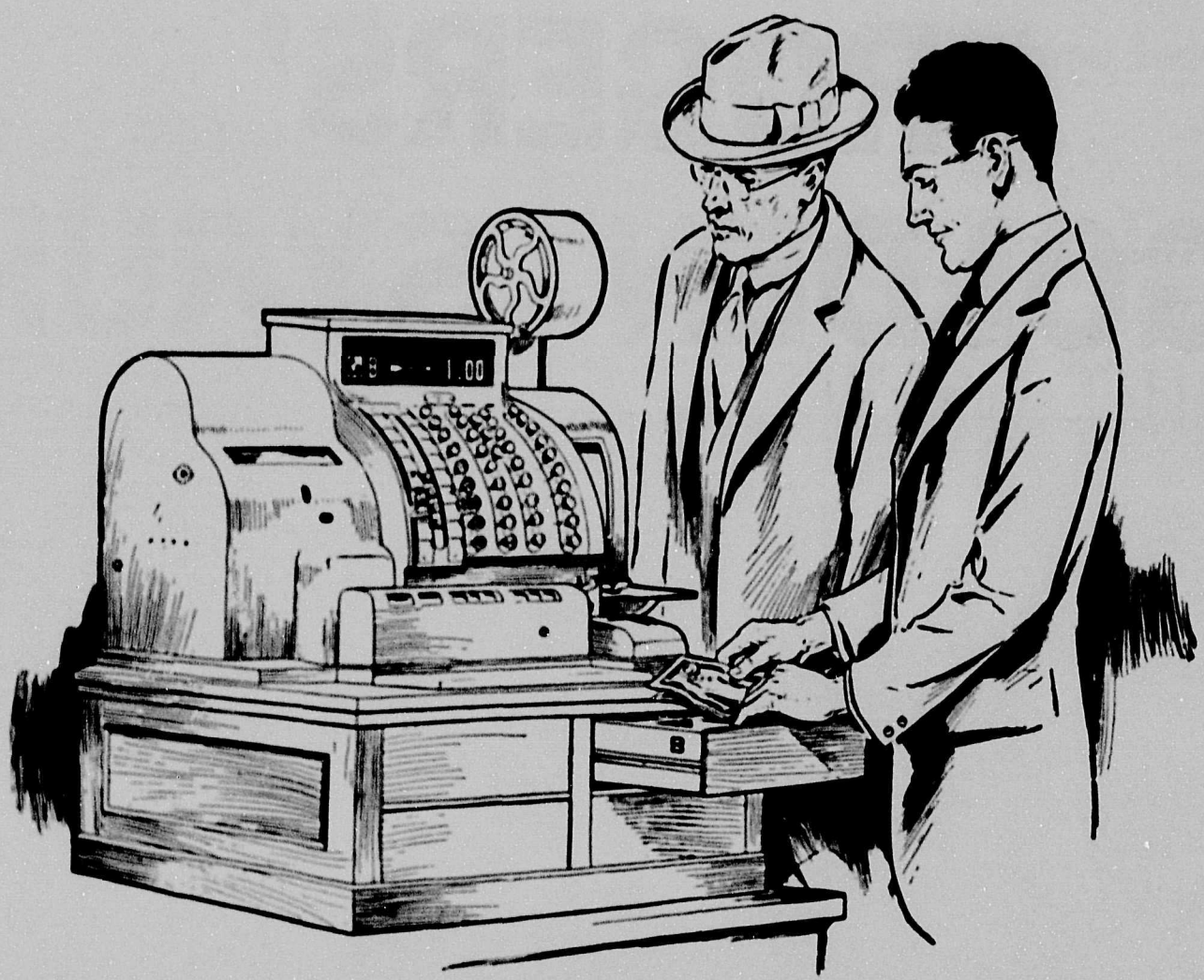
403 DOORS LEFT OPEN.
190 WINDOWS LEFT OPEN or BROKEN.
454 LIGHTS Left ON by Accident.
87 LIGHTS Left OFF by Accident.
17 SAFES Left OPEN by Accident.

FIRE PROTECTION ADVISORY DEPT.
WATCHMAN'S PATROL.
MERCHANTS' POLICE.
SPECIAL SALVAGE.
LIGHT CONTROL.
UNIFORMED MESSENGER SERVICE.

We Work in Co-operation with the City Fire and Police Departments.

We Answered 207 FIRE CALLS Threatening Our Clients

Phone or Write for Further Information.



Clerk B has made a cash sale for $1.00

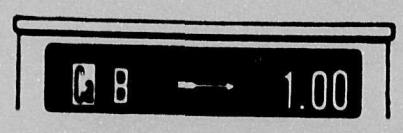
The indication at the top of an up-to-date National Cash Register gives publicity to every transaction. The merchant, the clerk, and the customer see this record.

This prevents mistakes in price and in making change. It removes temptation.

The record shown in the indication is printed on a strip of paper which is locked up inside the register. This record also is printed on a receipt for the customer.

The amounts indicated and printed are added into totals which show, at a glance, (1) the total business handled by each clerk, and (2) the total of each kind of transaction.

This assures the merchant that every sale is handled accurately. It also assures him of accurate records which give him control of his business.



This is the indication. "Ca" shows it was a cash sale. "B" is the clerk's initial. "1.00" is the price.

Charge sales are indicated by "Ch," received on account by "Rc," and paid out transactions by "Pd."

The same indication shows on both front and back of the register.

We make cash registers for every line of business

NATIONAL CASH REGISTER CO.

OF CANADA LIMITED

ROGERS' GOLDEN SYRUP

"The End of a Perfect Day"

¶Made from finest flavoured cane sugar, a special grade of which is imported for the purpose.

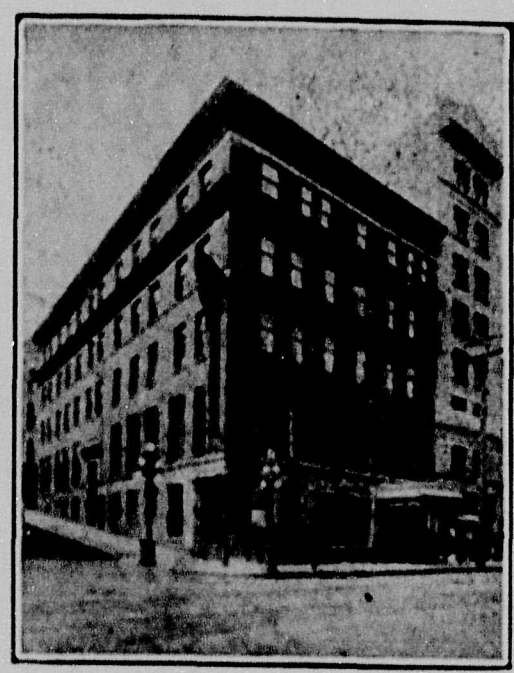
¶Put up in all sizes of packages to suit your customers' requirements.

¶In packages designed to beautify your store.

2-lb. tins, 24 to a case.
5-lb. tins, 12 to a case.
10-lb. tins, 6 to a case.
20-lb. tins, 3 to a case.
Perfect Seal jars, 12 to a case.

The British Columbia Sugar Refining Co. Ltd.

VANCOUVER, B.C.



St. Francis Hotel

Directly opposite C.P.R. Depot and one block from Post Office and the business centre.

MODERN IN EVERY RESPECT

European Plan, $1.50 Up. Cafe in Connection.

J. NATION & SON, Managers.

Patronize Home Industry

BUY

COLUMBIA BRAND

Writing Tablets

— and —

School Supplies

Made in B.C.

Wrapping Paper, Twine, St. Lawrence Paper Bags, Toilet Paper, Picnic Sundries and Stationery

Columbia Paper Co., Ltd.

VANCOUVER and VICTORIA, B.C.

Lake of the Woods Milling Company

LIMITED

Makers of

FIVE ROSES ❁ FLOUR ❁

The World's Best

Daily Capacity 14,200 Bbls.

B.C. Offices and Warehouses:

1300 Richards Street VANCOUVER

1614 Store Street VICTORIA

Your Customers Know

No "talking up" is ever required to sell a customer Eddy's Matches or Eddy's Indurated Fibreware.

Because everybody everywhere knows what the name Eddy guarantees—Matches as good as human skill can make them—Indurated Fibreware Utensils, light, clean, durable and sanitary.

Quality and Consumer Publicity are the two big selling forces that make these Eddy Products certain sellers and sure repeaters.

THE

E. B. EDDY CO., LIMITED

HULL, CANADA.

MR. RETAILER

You will find it easy to speed up your sales if you will co-operate with our advertising department

Our newspaper advertising campaigns for the coming year addressed to the housewife are unusually strong in appeal, particularly those for **ROYAL STANDARD** Flour and and **WILD ROSE** delicious Pastry Flour. The difference between these two products—the one from the hard kernelled wheat and the other from soft wheat, is pointed out in forcible manner, the advantages being shown from the standpoints of both satisfactory baking results and economy. Books showing these campaigns are in preparation and we shall be pleased to forward you copies when they are completed. These will show you what we are doing to help you sell these products and how you can help us to help you.

Royal Standard FLOUR

"MAKES LIGHTER, WHITER BREAD"

This slogan will be backed up by strong "reason-why" advertising, showing the housewife how this splendid flour is made from "the best of the best wheat." The modern milling processes by which this superlative quality is attained will be shown by drawings of the machinery, the interior of the various units, and of the laboratory. The food qualities will be emphasized as will the cleanliness of the processes.

Wild Rose Pastry Flour

The appetite appeal will be emphasized in this campaign. The richness of the flour and the economy of its use instead of ordinary flour for pastry.

She Will Ask for These Flours—Will You Give Them to Her?

Vancouver Milling & Grain Co., Limited

OFFICES AND MILLS
VANCOUVER, B.C.

Branches: Victoria, Nanaimo, New Westminster, Mission City.
Agencies: Duncan, Courtenay, Langley Prairie, Cloverdale, Ladner.

J. C. WILSON, LIMITED

—Makers of—

The "Standard" Paper Bag

UNEQUALLED FOR STRENGTH AND DURABILITY

And of the following lines:—

Greaseproof Paper Pie Plates
Stationery
Ice Cream Plates
Oyster Pails
Twines
Wrapping Paper
Toilet Paper

Phone Sey. 781

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1068 HOMER STREET

VANCOUVER, B.C.

The BRITISH COLUMBIA RETAILER

Published Monthly. THIRTEENTH YEAR

GROCERIES, DRYGOODS, HARDWARE, GENERAL MERCHANDISE.

OFFICIAL ORGAN OF B.C. BOARD RETAIL MERCHANTS' ASSOCIATION OF CANADA.

A MONTHLY JOURNAL published in the interest of Retail Merchandising and the Development of Commerce in Western Canada.

SUBSCRIPTION RATE: Two Dollars Per Year, payable in advance.
Advertising Rates on Application.

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EDITORIAL

"READ, MARK, LEARN"

Our editorial under this head in last month's issue has drawn the following letter from Mr. Thos. L. Leckie, the senior inspector of the Department of Health at Ottawa, who courteously puts us right in the following terms:

"I have just been reading an editorial in the March issue of your journal entitled 'Read, Mark, Learn.'

"I note a reference to the Food and Drugs Act and a statement to the effect that the retailer is responsible for the goods sold by him. This statement is quite correct, but it does not go far enough, as he may pass on the responsibility to the manufacturer, furnisher or importer, as provided in Section 17 of the enclosed Act, and the editorial says he can not.

"I may say that advantage has been taken of this section, in several recent prosecutions, both in Ontario and Quebec, and I have drawn Mr. Trowern's attention to this section of the Act.

The method of procedure is that inspector issues information from the party from whom he purchased the sample, if the vendor can establish the fact asked of him, he may in court, lay information against his furnisher, or it may be done beforehand."

The wording of the section is as follows:

"17. (1) If the person accused proves to the magistrate before whom any prosecution is brought for selling, offering or exposing for sale any article of food or drug that is adulterated or misbranded, that he purchased the article in question for and as an article of the same nature, substance and quality as that demanded of him by the purchaser or inspector, and also proves that he sold it in the same state as that in which he purchased it and that he could not with reasonable diligence have obtained knowledge of its adulteration or misbranding, he shall be discharged from such prosecution, but shall be liable to pay the costs incurred by the prosecutor, unless he has given due notice to him or gives notice in court that he will rely on the above defence and has called or calls the party from whom he purchased the said article into the case as hereinafter provided.

"(2) If the person presenting such defence shall, upon his sworn declaration that he purchased the article in good faith and as provided for in the last preceding subsection, obtain a summons to call such third party into the case, the magistrate shall at the same time hear all the parties and decide upon the entire merits of the case, including the question of costs, not only as regards the person originally accused, but also as regards the third party so brought into the case."

So it is plain that where a retailer imports direct from a foreign country without the intervention or assistance of an agent for the outside concern living in Canada, such retailer is to all intents and purposes, as far as Canada is concerned, a manufacturer, because the Dominion Government has no jurisdiction over a foreign manufacturer or dealer. Honey produced outside of Canada does not come under the Dominion regulation to have its weight indicated, and so the onus is on the retailer that the weight is as he represents.

The section quoted gives the retailer the chance to shelve the responsibility on those from whom he purchased, provided he himself is innocent in the matter, for a retailer is as liable to do wrong as anybody else, and if he adulterates, misrepresents or lessens the contents, he should suffer. If he is innocent, then he is merely used as a witness and is penalized in no way.

TO AID YOU IN MAKING YOUR TAX RETURNS

The following from Mr. Trowern, of the head office, should be of interest to all retail merchants:

"We have had several enquiries as to the manner in which retail merchants are required by the Government to take their inventories so as to be able to show their returns under the business profits War Tax Act.

"We have been asked if it is permissible to take stock at present market value or at cost. In order that we might send you the latest ruling we have taken this matter up with the Government and they state that it is permissible to take stock at cost price or market value, whichever is the lowest, but in the declaration on the face of the tax return it must be stated on what basis your inventory has been made, but it is not permissible to take credit for any anticipated decline in market values.

"Decline in market value of merchandise which takes place within one year of the close of the accounting period is taken into consideration by the taxation branch of the Department of Finance, when determining the tax payable under the Business Profits War Tax Act, or the Income War Tax Act.

"This information we feel should be of material benefit to your members."

Vancouver's Spring Opening

BY UNCLE DICK

Thirty-four Enterprising Firms Enter Show Window Competition and Earn the Gratitude of the Promoters and the City Generally for Intelligent and Painstaking Efforts.

PRIZE WINNERS

First, Cunningham's Drug Store, Dominion Building; second, A. I. Stoddart (drygoods), Granville Street South. Other stores given honorable mention were David Steele, Dall Real Lace Company, Herman's Ltd., Saba Bros., Thos. Foster & Co., Ingledew Shoe Co., Merritt & Beaton, Fourth Avenue West; Ready's Millinery, Granville Street; McTaggart's Grocery, Robson and Howe Streets.

If the traders concerned want a straight-from-the-shoulder talk on the recent window dressing contest at Vancouver, they can read the following! It is often the case that people deprecate the meaningless flowing talk that is circulated on such occasions in such reports as these, and it is the object of the writer to point out in a necessarily brief manner some of the good and bad points of the various displays so that those concerned may possibly profit thereby. This is written without fear or favour, and should be accepted in a reciprocal spirit

Full particulars of this competition appeared in our last issue and we would add that we feel that the three judges, being the Society Editors of the three Vancouver dailies, Mrs. R. F. Green of the Province, Mrs. G. R. Toombs of the Sun, and Miss W. A. Davenport of the World, found the task none too easy, although the first prize was outstandingly clear. The fact that there were so many worthy of honorable mention shows how close they all came to the prize money of $100 and $50 respectively, and the judgment of the ladies, in the writer's opinion, was based on most democratic, solid, commonsense and practical lines, and was formed only after very careful consideration of all the points involved.

The idea of the competition was a fine one, and it should be repeated at some not distant date, for it really results in good to all concerned. The donors of the prizes, the "Bay," Drysdale's, Spencer's and Woodwards, must certainly be happy after the congratulations received on their well-considered policy of putting up the prizes and remaining out of the competition themselves; the R.M.A. are surely entitled to the credit for the enterprise and for the smooth way it was carried out; the competitors themselves, quite irrespective of prize money considerations, profited by increased attention given to their stores by the passing public, increased sales, and increased publicity; the judges, we are sure, certainly enjoyed the honor and the work that attended it; the city benefitted by this added smartness of its storedom, and the writer, well he gets paid for it, anyway!

Generally speaking, the displays were good. There were some strange lapses as to color combinations from stores that one would least expect it, and there were the inevitable windows that overdid the thing and by crowding, spoilt all. Selling "pull" does not necessarily mean big price cards, and yet it must be suggested somehow. Very few windows offended in the first respect, but quite a few failed to combine business with art. Lighting efects were, generally speaking, conspicuous by their absence, and there was a lack of originality in many cases. There were some very fine displays of Easter and Spring, 1921, goods on the three days of the "opening of the season," March 17, 18 and 19, and the four departmental stores named, while not competing, made tremendous efforts in friendly rivalry to show just what their trimmers could do, with exquisite results.

And now for the thirty-four competitors. The drygoods window of R. A. Parker, 1800 Commercial Drive, was plain but solid and sensible, and G. J. Fowler's display at 139 Hastings West, of women's wear had many fine points although not ranking high in its color scheme. E. S. Knowlton, druggist, 53 Hastings Street East, had a very practical window in which Canadian-made goods were featured, and the New York Outfitting Company, 143 Hastings West, did not make the usually common mistake of overcrowding, but were not strong on color combination. The Vancouver Cloak & Suit Company, 522 Hastings Street West, did not trouble much about colour, but had a very sensible window. A fine window in the writer's humble opinion, was that of the Cluff Shoe Store, 600 Hastings Street West. The idea of a border to the display of shoes that confined the trim to a space well removed from the glass, was a splendid one, and aided by nicely-placed cut fern, the window was undoubtedly a meritorious one. The Famous Suit & Cloak Company, 623 Hastings Street West, were tasteful in their arrangement, but their colours did not mingle, and Cuthbertson & Son, men's furnishings, 619 Hastings West, were overcrowded, although there was a very effective use of mirroring. Millar & Coe., china dealers, 417 Hastings Street West, had a colour scheme that did not appeal, but it was an uncommon window in many respects; the Yale Shoe Store, 305 Hastings Street West, was not striking, despite a very artistic background. It was at Cunningham's Drug Store, Dominion Building, that very genuine admiration was felt, and the picture in this issue and the description that goes with it will tell all there is to tell of this small, unostentatious but harmoniously arranged window. Theo. Foster & Co., 514 Granville, men's clothing, had four fine windows, each depicting a different style in men's overcoats and suits, and Herman's Limited, ladies' wear, 524 Granville, had some most lifelike full wax figures, fashionably attired, resulting in a most artistic and well-balanced window. David Steele Limited, ladies' and children's wear, 556 Granville, evidently had a master hand as a trimmer on its two windows, the marvellous blending of "blues" in one, being very striking. The other window in contrasting warm colours was also good. Cuthbertson's, 648 Granville, was a practical window, and Saba Brothers, 652 Granville, ladies' store, had a very original idea in a large palette, with rich drapes of silk ending on its surface to represent the artist's colours, the pronounced shades, difficult to blend, being arranged by a master hand. Hunter, Henderson Paint Co., 642 Granville, were handicapped by the prosaic nature of the materials they had to work with, but they made a very creditable show. The Ingledew Co., 666 Granville, had a piquant colour scheme in blue, that presented a quiet but most effective window, and the Georgia Pharmacy, corner of Georgia and Granville, had some original features, well displayed, plenty of rich velvet aiding in the general scheme. Stark Shoe Co., 693 Granville, had a good if not original window, and Miss Ready, milliner, 667 Granville, whose window was probably the smallest in the whole competition, made wonderful use of her limited opportunity by an art feature of much refinement of taste.

THE $100 PRIZE WINDOW OF CUNNINGHAM'S DRUG STORE (No. 5), DOMINION BLDG., VANCOUVER.

The above is a photographic reproduction of the window which was awarded First Prize in the Retail Merchants' Association's Spring Opening Window Competition. It was trimmed by Miss Alice B. Ott, and features the "Eudora" perfume and toilet preparations, and represents Spring in all its glory. The background consists of palms and ferns, with hyacinths, poppies and forget-me-nots, making a wonderful color scheme. The marble fountain and the statue of the "Goddess of Spring" were admirable artistic additions, while "Cupid" was depicted shooting arrows at an artistic card announcing that "Eudora" was the "Fragrance of Spring." On a royal blue drape of plush were displayed the "Eudora" preparations, each bearing a neat price ticket which harmonized with the card and easel. The practical value of the window was conclusively shown by the greatly augmented sales.

Goldbloom's Limited, 651 Granville, delighted feminine eyes with their fashionable "trim," without great originality, and the Dall Real Lace Co., 615 Granville, had a soft colour scheme that showed their dainty wares to fine advantage. McDonald & Harper, milliners, 721 Granville, featured a beautiful lighting effect on goods "Made in Canada," and McRobbie's Shoe Store, 786 Granville, made a neat and tempting show of shoes, but struck no original note. Lisle Fraser's sporting goods window was a little heavy, although most businesslike, and that master of good show windows, "The McTaggart," of McTaggart's Grocery, Robson and Howe, got unbelievable results from just oranges, lemons and biscuits. The Chocolate Shop, 435 Granville, had two windows in distinct contrast, one in which rich green velvet formed a carpet for alluring boxes of chocolates, and the other of a miscellaneous collection of Easter novelties. Cunningham's Drug Store, Hastings and Granville, was tempting but completely shaded by its down-town brother. Merritt & Beaton, grocers, 2250 Fourth Avenue West, had a fine suburban window. It depicted a house made of soap, with a roof of block "blue," a lawn of "dustbane," and other everyday household commodities went to make up an ingenious window. The Gem Confectionery (Mrs. Goddard), 2262 Fourth Avenue W., made a creditable showing, and the Kitsilano Hardware, 2278 Fourth Avenue West, used its material to good advantage. A. I. Stoddart's fine store at 2127 Granville Street, gave a variety of poses in its spacious frontage. There were some well-displayed drapes of seasonable goods with originality throughout, and the picture part was furnished by a rustic scene where a lady was shown picking very real looking lilac from a very real looking lilac tree. The illusion was kept up still further by the use of real turf. McAllister's dry goods window was splendid at 2405 Main, and the Clapp Shoe Store at 2301 Main was another creditable display. J. N. Harvey, men's and boys' furnishings, made effective use of his big windows, and the Wilson Shoe Co. gave its well-known brands a splendid airing without, however, reaching a prize standard.

THE PATH THE CALF MADE

(Contributed by a well-known member of the Vancouver Branch of the R.M.A.)

One day through the primeval wood
A calf walked home, as good calves should:
But made a trail all bent askew,
A crooked trail, as all calves do.

And from that day, o'er hill and glade,
Through those old woods a path was made:
And many men wound in and out,
And dodged and turned and bent about:
And uttered words of righteous wrath,
Because 'twas such a crooked path.

The years pass on in swiftness fleet:
The road became a village street:
And this before they were aware
A city's crowded thoroughfare.

A hundred thousand men were led
By one calf near three centuries dead.
They followed still his crooked way,
And lost one hundred years a day:
For such a reverence is lent
To well established precedent.

—Sam Walter Foss.

BE PREPARED--WHEN ASK FOR THESE YOUR CUSTOMERS PRODUCTS

MADE IN B.C. — LET BRITISH COLUMBIA FLOURISH BY HER INDUSTRIES

"CANADIAN BRAND" MACARONI
READY CUT MACARONI.
SPAGHETTI.
VERMICELLI.
NOODLES.

"NUTRO"
PEANUT BUTTER.

"WAFFLE BRAND" FANCY TABLE SYRUP
KELLY'S MINCEMEAT.

SUGARHOUSE MOLASSES. BLACK STRAP MOLASSES. CHEF MOLASSES.

KIRMESS
SUPREME
PREMIER
VICTOR
} CHOCOLATES in BULK AND FANCY BOXES.

K

GROSS GOODS.
5c BARS.
10c PACKAGES.

Caramels, Fruit Drops, Balls, Fudges, Gum and Jelly Goods, Kisses, Marshmallow Mixtures, Satins, Turkish Delight, etc.

RELIABLE REPEATERS ALWAYS

The Kelly Confection Company Ltd.

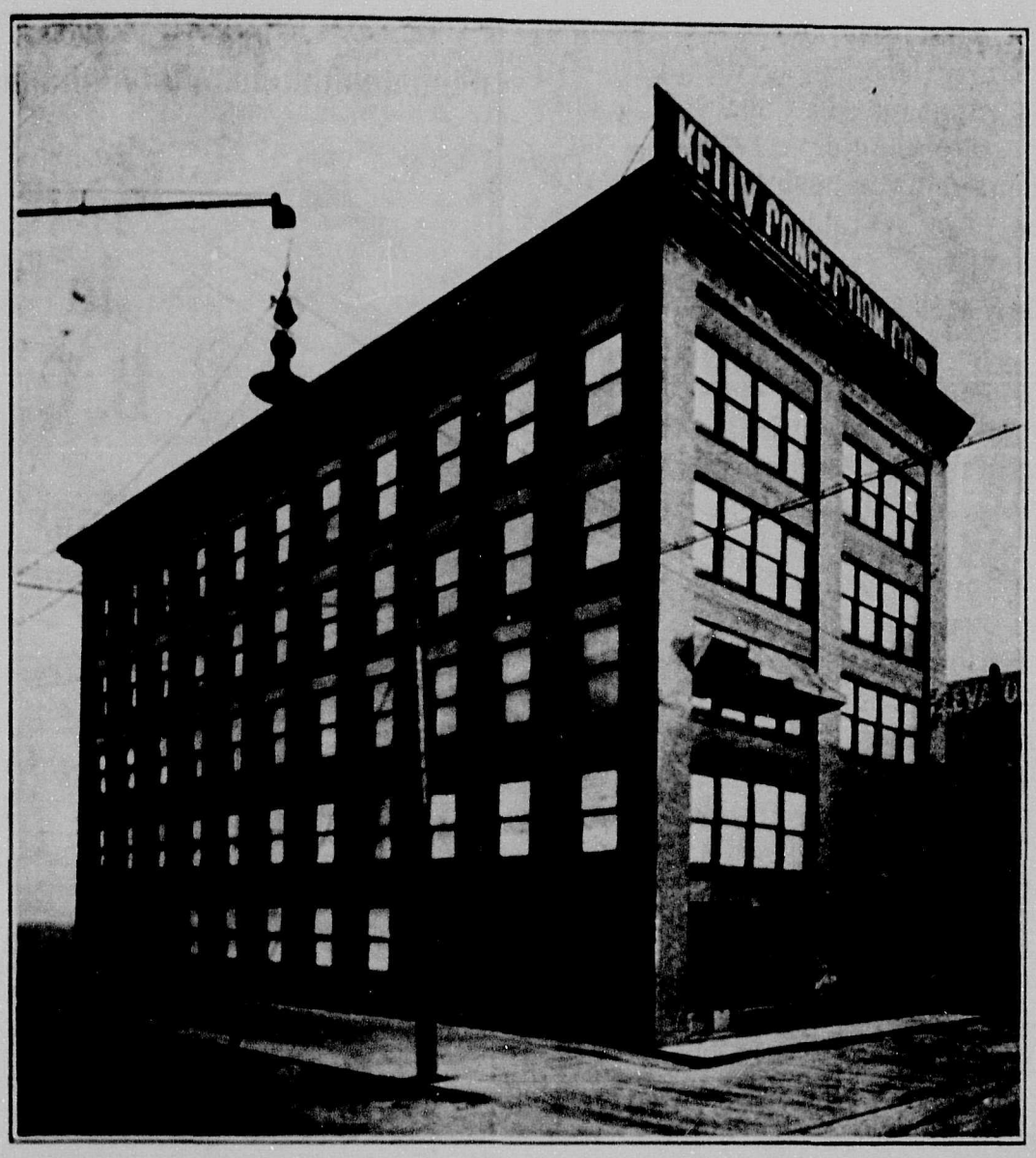
Insurance at Cost

By a careful selection of risks **we are saving the retailer each year over a third of his insurance premiums.** In twenty years we have saved the property owner over $4,000,000 in premiums. Write for full particulars to

Retail Merchants Underwriters Agency

501 Vancouver Block **Vancouver, B. C.**

All policies guaranteed by the Northwestern Mutual Fire Association, with assets of over two million dollars.



KELLY CONFECTION CO. LTD., HAVE FINE VANCOUVER PLANT

The Kelly Confection Co. Ltd., of 1106 Mainland Street, Vancouver, is another of those "all B.C." concerns that do one good to visit, revealing many things that even the best-posted of us are not conversant with.

Escorted by the courteous manager, Mr. M. Bolduc, we found so much on the spacious five floors and basement of this plant, that we gave up the idea of covering all its industry and are giving principally particulars of the molasses, syrup and honey trade that is catered for by this well-established concern.

With railway sidings at both the front and rear of the premises, shipping facilities could not be better. Such materials as refiner's syrup, glucose and molasses are handled in tank cars and are soon emptied by gravity into the huge storage tanks in the basement. The firm also import molasses direct from the plantations in barrels and puncheons. Four of these tanks, each of 10,000 gallons capacity, are six feet high and 50 feet long, and there is one vertical tank holding 30,000 gallons. Thence it is pumped to the top floor and stored in ten 1,000 gallon tanks, to descend to the cooking and filtering tanks on a lower floor as needed. Two 1,000 gallon tanks on this floor blends, cooks and filters the molasses, which is then dropped to a lower floor, which is the filling department, where the different refined products are automatically weighed and filled into the various tin and glass containers.

Honey comes in five gallon cans direct from the apiarists, in a candied state, and it is placed in a large steam-heated tank to be drained and then drops to a jacketed tin-lined iron tank, where it is strained and packed in various styles of containers under the well-known "Canadian Brand" label. This honey is not adulterated in any way, or blended, and goes out absolutely pure.

In this, one of the most modern syrup and molasses plants in Canada, nothing is touched by hand in the whole course of processing in that 40,000 square feet of floor space, where 40 "white" men and women are employed. It has a capacity of 500 cases each nine-hour day, and the pumping equipment will fill two bulk carloads daily.

We must not overlook the "Waffle Brand" table syrup, which is a blend of pure cane and maple sugar syrup, which replaces the pure maple at about half the price. The maple sugar comes in carlots in the original farmers' packages, and is blended and cooked in the huge steam-jacketed tanks.

The firm also manufactures many other food products, such as macaroni, peanut butter, mincemeat and a full line of confectionery and buys all that is possible in the way of raw and packing materials required in British Columbia and Canada as far as possible.

THE TAX LUXURY.

Taxation, while not perhaps a popular subject, is at least one very widely discussed, and in these times when larger and ever larger demands are made upon municipalities and governments for the extension of existing public services and the undertaking of vast public enterprises, both of development of natural resource, and social amelioration, it is well that retailers, who form the larger part of the tax paying community, should give more than passing attention to every constructive suggestion made, either by individuals or groups, by amateurs or experts, that look toward a solution of existing taxation problems.

In this connection the report brought down by Dr. Horace L. Brittain, Director, Citizens Research Institute of Canada, and submitted to the City Council of Vancouver, is worthy of careful study. While the report deals with Vancouver's taxation question, and in that sense has a local application only, there is much in it that has a much wider application, inasmuch as certain principles are laid down, governing all forms of taxation, and world authorities are quoted in support of such principles. It is, of course, impossible to deal extensively with the report within the limits of this article, and so far for the present all that has been done is to select a particular form of taxation, which is recommended by Dr. Brittain, and received the endorsement of seventeen different associations of business men, before being presented to the City Council of Vancouver. The reason that this particular form is selected is because it has a direct application to retail business, being known as the "Business Tax." This must not be confused with the Occupancy Tax, which the R.M.A. was instrumental in defeating upon the floor of the Provincial Legislature.

Roughly, the business tax, as proposed by Dr. Brittain, is a substitution for the present Personal Property Tax, levied by the Provincial Government, and is part of a general proposal to co-ordinate existing revenue raising activities with a view to greater simplicity, consequent economy in collection, and more equitable administration. The proposal includes a suggestion that the

Provincial Income Tax should remain, but should be supplemented by a business tax. The larger part of the proceeds of the latter should go to the Municipalities in which such business is carried on, for the obvious reason that it is the Municipality which renders direct service to business, as such, rather than the Provincial Government.

For the purpose of ready analysis the following summary of the reasons for the Business Tax, which is printed in the form of question and answer, will bring the matter out clearly for the information of the reader:

Question 1.—Why should the city receive part of the taxes collected within the city by the Provincial Government?

Answer—To enable it to meet the cost of civic government, schools, etc.

Extract from Dr. Brittain's report:

"When the Province established municipalities, it turned over to them the tax on real property within their own limits. As the need of the Province increased it was forced to seek new sources of revenue, but paralleling the increased needs of the Province were the increased needs of the municipalities . . . Yet the policy of turning over the real estate taxes to the municipalities was not followed in the case of the new taxes, such as the Income Tax, Amusement Tax, etc."

Question 2—Why should "business" pay a tax to the city?

Answer—Because of the benefits or services which business receives from the city.

Extract from report:

"Business receives benefits, direct and indirect, as a physical entity and going concern, for which it must compensate the municipality which protects and promotes it."

Extract:

"Business carried on for profits in any locality, should be taxed for the benefits it receives as business."

Extract:

"Because it is a tax on the product of the business, not on the person or persons who own the business, and is in return for the various public services which made the business possible. It is as direct a charge on the business as an electric light bill, etc."

Extract:

"But other classes, as well as real estate owners, share the benefits of local expenditures. Next to the owners of land and houses, in this respect, are those engaged in permanent occupations, in the locality. The real estate should therefore be supplemented by a business tax, in the shape of a real tax, rather than a personal tax."

Extract:

. . . "the greater proportion of the Business Tax should be made available to the municipalities, who provide the greater part of the direct services to business . . . business as business . . . should be taxed for the public services which make business possible."

Question 3—Is the Business Tax to be an additional tax on business?

Answer—No. It is suggested that it replace the Provincial Income Tax on business profits, and the Provincial Personal Property Tax.

Extract:

" . . . such tax (business tax is referred to) being the sole tax on business as such."

Extract:

" . . . that such business incomes be subjected to no further tax."

Extract:

"Business should, therefore, pay the municipality some equitable substitute for a personal property tax. The basis of the tax should be net income . . . some payment should be made, even by business not making profit . . . a minimum payment can be established for the business tax. This would be much fairer than the existing personal property tax."

Question 4—How is the Business Tax to be collected?

Answer—By the Provincial Government.

Extract:

" . . . to be administered by the Province."

Extract:

"It goes without saying that a business tax on net incomes, even when its returns go to the municipalities, should be levied and collected by the Province, because it has the necessary information and machinery, which should be adapted for its collection. Any other plan would lead to duplication of effort and machinery, and would reduce the net productivity of the tax."

Question 5—Is the net income or profit of a business, after the deduction of the business tax, liable to Income Tax?

Answer—Yes, it becomes assessable to (personal) Provincial Income Tax.

Made in B. C.

Place your SPRING ORDER through your Dealers

LOWEST PRICES
ALWAYS RELIABLE

Peerless Products Limited

CASH REGISTERS

St. Louis American

Largest dealers of slightly used National Cash Registers in the West. All machines fully guaranteed and sold on MONTHLY PAYMENTS or liberal discount for cash.

Repairs Supplies
Electric Coffee Mills
Meat Choppers
Computing Scales
Meat Slicers
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Cash Register and Scale Service, Ltd.

SEYMOUR 2747

Extract:

"The net revenue after the deduction of the business tax would of course be subject to the personal income tax after the distribution of profits or dividends to the owners of the business."

Question 6—Is the taxation of business on the net income basis?

Answer—Yes, on the net income or profit.

Extract:

"Throughout the report the writer has advocated taxation of person and businesses on the net income basis."

Extract:

" . . . the basis of this tax should be net income."

Extract:

"The net income after the deduction of the business tax . . ."

If this article should succeed, in any degree, in stimulating individual interest among retailers throughout the Province, in the general question of taxation which is so vital to their business, it will have accomplished its object. Obviously the subject is too complicated to admit of proper treatment in one article, but correspondence is invited and the suggestion is thrown out that some place should be found for discussion of this subject during the sessions of the 1921 Provincial convention of the B. C. Board.

OFFICERS OF THE B.C. BOARD R.M.A. AND BRANCH SECRETARIES

B.C. Board

President, M. J. Phillips, Men's Furnishings, New Westminster.

First Vice-President, Harvey Murphy, Men's Furnishings, Nanaimo.

Second Vice-President, J. H. Ashwell, Department Store, Chilliwack.

Hon. Treas., Daryl H. Kent, Kent Piano Co., Ltd., Vancouver.

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Port Alberni—A. I. Bind.
S. Vancouver—L. E. Fowler.
Vernon—J. McAskill.
Victoria—Howard Stevenson.

"Fairplay," Vancouver.

THIS HAPPENED IN ABERDEEN

"Look, grandpa, a new golf ball I found, lost on the links."
"But are ye sure it was lost, Sandy?"
"O, aye, I saw the man and his caddy looking for it."

"The House Behind The Goods"
MALKIN'S BEST

TEA

The supreme quality and constant repeat business on "MALKIN'S BEST" makes it the most satisfactory and profitable TEA to stock.

The W. H. Malkin Co., Limited
VANCOUVER NANAIMO VICTORIA

Favorite Dairy Product

Your trade—your profits—can be increased by sale of the leading milk product of the day.

Creamo

as the Milk Supreme is rapidly becoming more popular. Delicatessen stores, Grocery stores and Bakeries can create a steady trade by bringing this splendid product to the attention of their patrons.

Fraser Valley Dairies, Ltd.

8th Ave. and Yukon St. Phone Fairmont 1000 VANCOUVER, B.C.

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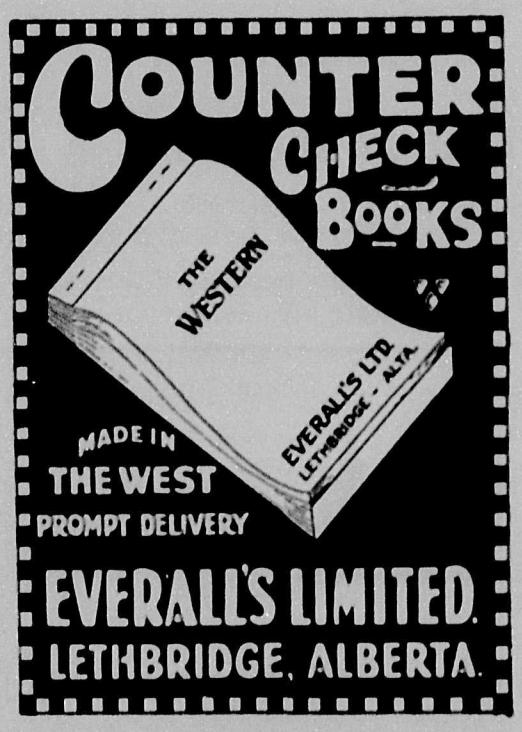
MORE and more people are asking for SHELLY'S 4X BREAD. It is advertised everywhere, outdoor and in the public press. Just now, we are showing housewives how to use more Bread. And they'll ask for SHELLY'S. Have it in your store. SHELLY'S 4X BREAD is scientifically baked under model conditions. Well risen, with golden-brown, crisp crust, light, fine textured, tender crumb. It makes return sales—because its standard never varies.

It Makes "Come Again" Customers for YOU

Shelly Bros. Ltd.

VANCOUVER VICTORIA
NEW WESTMINSTER NANAIMO



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WILD BRAMBLE JELLY

From the Garden of Scotland

Scotch Jams are world-famed for quality and purity. They are finer and fuller flavoured than other Jams. Baxter's Fine Preserves are made in Morayshire, "The Garden of Scotland." Your customers will appreciate them—and they are good business for you.

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Solicitor for
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British Columbia Board

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Great West TEA

PACKETS ONLY

No Premiums No Deals
No Price Cutting
QUALITY ONLY

Western Grocers Limited

VANCOUVER, NELSON, CRANBROOK, B.C.

NAPOLEON EXTRA VIRGIN

OLIVE OIL

Sold and Guaranteed by

URQUHART & COMPANY LTD.

Successors to

A. MAGNANO & CO. LTD.

98 Powell St. Vancouver, B.C.

"Tetley's Teas"

AMONG THE RETAILERS

Mrs. A. MacDonald succeeds W. T. Graham at 1610 Commercial Drive, Vancouver.

The bakery carried on by H. Nielson at 4491 Main Street, Vancouver, is now known as Nielsen's Bakery.

The Notch Hill Trading Association Limited title has been changed to Notch Hill Co-operative Association Limited at Notch Hill.

Seymour Grocery (J. Hercules), of Vancouver, has sold out.

Murray Smith, of Westbank, is successor there to C. T. Last.

Mrs. Minnie Wood, of Clo-oose, has sold her general store to Mrs. E. A. Morris.

Mrs. M. Rideout, of Cumberland, has sold out her millinery business.

Allen & Page, of Kamloops, wallpaper, have dissolved.

A. J. Hansen, shoe merchant of Kaslo, has sold out to W. H. Wooten.

Alex. Pizzoni, confectioner, of Nanaimo, is dead.

The Fairview Meat Market, of Nelson, has sold out.

The North Vancouver Co-operative Society has discontinued.

The branch of the Vancouver Co-operative Society Limited at New Westminster, has been taken over by the New Westminster & District Co-operative Society.

Mrs. W. H. Rae's general store, of Oyama, has been burnt out.

W. G. D. Harper, of Harper & Gross Limited, garagemen, etc., Prince George, is reported retired from the firm.

The Third Avenue Garage at Prince George has been sold.

Canadian Photo Company, of Vancouver, has dissolved.

Little Bros. Limited, of Vancouver, commission agents, are now known as Canadian Wholesale Grocers Limited.

Reliable Electric Company, of Vancouver, were advertised as having a bailiff's sale recently.

Charles H. Stevens, confectioner, of Vancouver, has sold out.

A receivership order has been granted in respect of the Vancouver Co-operative Society, whose branch at North Vancouver has been discontinued.

"He Died Intestate"

—and the estate he had built up was administered according to the law, and not in accordance with his oft-expressed intentions.

Will this happen to your estate after decease? Make your Will and appoint this Company as your Executor. Your intentions will be safeguarded and the interests of your dependents faithfully served.

We invite consultation or correspondence.

THE CANADA PERMANENT TRUST COMPANY

PAID-UP CAPITAL—$1,000,000.

BRITISH COLUMBIA BRANCH:
GEORGE I. LEGATE, Manager.

Canada Permanent Bldg. 432 Richards St. VANCOUVER, B.C.

Toledo Computing Scales

(No Springs)

Special Charts for Grocers, Butchers and Confectioners. Hobart Electric Coffee Mills, Meat Choppers and Bone Grinders. Berkel Improved Bacon Slicer. Sold on Terms or Discount for Cash.

Sales Agent for B.C.

E. S. CHAMBERS

424 Cordova St. W. Vancouver, B.C.

RAMSAY'S CHOCOLATE BARS

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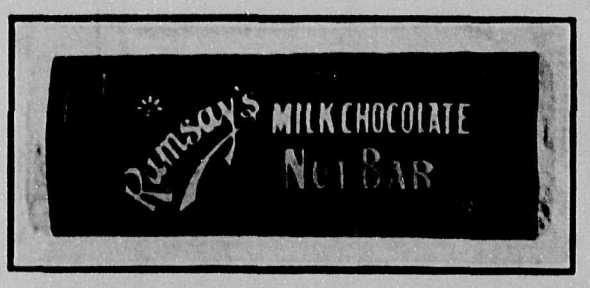

MILK CREAM and NUT

Try Some Today—For Sale By All Leading Confectioners and Grocers.

RAMSAY BROS. & CO., LTD.

VANCOUVER and VICTORIA, B.C.

Mrs. J. D. Williams, grocer of Vancouver, has just been bereaved through the death of her husband.

Mrs. H. C. Wilson has sold her Cordova Street, Vancouver, shoe business to J. J. Stubbs.

The Fernwood Hardware Company of Victoria, has dissolved, the Fernwood Road Store now being controlled by F. J. Schroeder.

The Nag Paint Company Limited, of Victoria, paint manufacturers, have been succeeded by Wm. Stanner & Harte Limited.

Silver Foam Soap Manufacturing Company Limited, of Victoria, are now in the hands of Alan Georgeson, receiver.

Canadian Produce Company, of Vancouver, has dissolved.

Walter Couling, grocer, of Vancouver, is dead.

Mrs. M. Elford, grocer of Chilliwack, contemplates selling out.

Mrs. W. E. Johnson, of Merritt, has sold her confectionery store to E. A. Plummer.

J. W. Cooper, baker, of Penticton, has sold out.

Penticton Stationery Store Limited, has changed hands.

W. D. Beattie, of South Vancouver, has sold out his confectionery store.

Lashwood & Sheleg, of South Vancouver, were recently burnt out.

A creditors' meeting of Ben Petch Limited, men's furnishings, Vancouver, was held last month.

Vernon Garage has dissolved; H. B. Monk continuing.

E. J. Blacquire, of the firm of Blacquire & Heagerty, grocers, etc., of Victoria, is dead.

Mrs. Fred Aslin, of Burns Lake, has sold out to Fred Aslin.

The Findley Company Grocery Stores, of Cedar Cottage, have sold fixtures and branch business at South Vancouver.

J. R. Campbell, of Kelowna, has sold his electrical department.

S. T. Elliott, of Elliott Limited, of Kelowna, has sold his interest in the garage business there.

The A. Carruthers Company Limited have ceased to carry on business in British Columbia.

Henry Jacoby's creditors met at Vancouver on March 22nd.

The Veteran & Civilian Co-operative Association has assigned to the C.C.M.T.A. at Vancouver. Tenders have been asked for the purchase of stock and fixtures.

The Rex Farm Dairy, of Victoria, has changed ownership.

Leiser, Simon & Company Limited, of Cumberland, are said to be negotiating the sale of their grocery department to Burns & Brown.

U. J. Lavelle, of Lynn Valley, general store, has sold out to S. W. Brunt.

Malpass & Wilson, general store, of Nanaimo, have been burnt out.

Mrs. W. Archer, of Penticton, has sold out her men's furnishings business.

J. Sherer, of Port Coquitlam, has sold to D. McKechnie, his tobacco, etc., business.

The Squamish Hardware Company have suffered loss by fire.

Ballantyne & Pratt meat and grocery stock, at Vancouver, was advertised to be sold by auction on April 1st.

Sipprell & McDonald, of Aldergrove, general store, have dissolved; L. L. Sipprell continuing.

A. Wolfenden, of Brisco, general store, has sold out to Wm. Blair.

Kirkpatrick & McLaughlin, of Duncan, grocers, hardware, etc., have sold their hardware stock to Alex. S. Haddon.

The Central Meat Market, of New Westminster, has dissolved.

Brown & Benton, druggists, of Vancouver, have dissolved partnership.

C. J. Patton, grocer, of Vancouver, has sold out to S. S. Burgess.

90 per cent of

STEVENSON'S QUALITY BREAD

IS SOLD BY RETAIL GROCERS

THE WISE GROCER WILL UNDERSTAND WHAT THAT FACT MEANS TO HIM.

Phone Fairmont 227

VANCOUVER, B.C.

The Maywood Garage, of Victoria, has dissolved; R. T. Borrowman's interest purchased by Jas. Cochrane.

The business assets of the W. H. Wilkerson jewellery estate, Victoria, have been re-transferred by the assignee to W. H. Wilkerson.

"Health-Cakes"

So your customers are calling the little foil-wrapped cakes of Fleischmann's Yeast that physicians are prescribing for all ailments of lowered vitality.

Get your customers to place a standing order.

The Fleischmann Company
1166 Burrard Street
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J. A. Tepoorten
LIMITED
WHOLESALE DRUGS
PATENT MEDICINES
DRUGGISTS' SUNDRIES
PHARMACEUTICAL PREPARATIONS
308 Water St., Vancouver, B.C.

TRIUMPH
Tea, Coffee and Cocoa
PACKETS ONLY
Packed by the
Bon-Accord Tea Co.
(Successors to the Late R. Balmer)
PHONE, FAIRMONT 669
VANCOUVER, B.C.

A. L. C. Westerdall, of Victoria, has sold his confectionery business to J. M. Malcolm.

J. K. Lemon, general store of Woodward's Landing, has been burnt out.

Joseph Cunliffe, of Victoria, has sold his grocery business to J. Stewart.

Mrs. M. E. Pearson, of Pearson's Grocery, Victoria, is dead.

Alderman A. I. Bind, of Port Alberni, was in to see us last month. He was full of good ideas for the good of the cause.

PARTNERSHIPS

Pacific Hat Factory—John Whalen, Wesley Carnes, at Vancouver.

Kitsilano Wood & Coal Co.—N. McDermid, Charles B. Macklam, at Vancouver.

Ramsay Tire Company—T. M. Ramsay, at Vancouver.

Lilley's Confectionery—F. J. H. Baines, at Victoria.

Central Meat Market—R. L. Williams and Percy Walls, at New Westminster.

Vancouver Glass Co.—F. H. Payne and J. Fraser, at Vancouver.

James Bay Pharmacy—G. S. Merrifield and H. F. Dack, at Victoria.

Junction Pharmacy—G. S. Merrifield and H. F. Dack, at Victoria.

Merrifield & Dack—G. S. Merrifield and H. F. Dack, at Victoria.

Premier Phonograph Co.—P. E. George.

Wm. Gilchrist and E. P. Yarwood, as the Squamish Drug Store, at Squamish.

Fred Hamsoos and Alex. Panton, as the Richwell Candy Company, at Vancouver.

Frank B. Dill, as the Universal Trading Company, at Vancouver.

NEW INCORPORATIONS

B.C. Window Bakeries Limited, 554 Johnson Street, Victoria. $10,000. Bakery, confectionery dealers.

Fulton's Style Shop Limited, 619 Granville Street, Vancouver. $25,000. General clothiers.

Malpass & Wilson (Groceteria) Limited, Nanaimo. $25,000. Taking over business now carried on by J. H. Malpass and R. T. Wilson.

Pacific Tractor & Plow Company Limited, 470 Granville Street, Vancouver. $50,000. Manufacturers, wholesale and retail dealers in manufactured articles of every description, importers and exporters.

Wilson Furniture Company Limited, 403 B.C. Permanent Loan Building, Victoria. $20,000. Acquiring the business of the Wilson Furniture Company.

Wright Drug Company Limited, 756 Robson Street, Vancouver. $10,000. Wholesale and retail chemists, druggists, etc.

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Duchess, King, Janitor Special, Peerless, Princess, Province, Ladies' Carpet, Perfection, Favorite, Ceiling Broom, Warehouse Brooms, Whisks of All Kinds, Glass Washboards
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PUBLIC SERVICE
The spirit of responsibility to the whole telephone democracy, to the millions who form the telephone-using public, is the foundation of service. It is the appreciation of this responsibility by the many employees of the company which has as its result a comprehensive and adequate telephone system and an alert and prompt handling of telephone calls.
B. C. TELEPHONE COMPANY

Another Bullseye for R.M.A.

Success Attends Association's Efforts to Get Square Deal for Retail Creditors.

It is with great gratification that the executive officers of the British Columbia Board of the R.M.A., are able to report the success of its efforts at Victoria to have the Attachment of Debts Act amended with a view to affording proper protection for retailers. In view of the fact which appeared in the February issue of this journal, it is not necessary to recapitulate the difficulties under which certain retailers have been endeavouring to get that which justly belongs to them; all that is necessary is to reproduce what is now an Act of the Province of British Columbia:

"1. This Act may be cited as the 'Attachment of Debts Act Amendment Act, 1921.'

"2. Section 3 of the 'Attachment of Debts Act,' being chapter 14 of the 'Revised Statutes of British Columbia, 1911,' is amended by striking out all the words of the first proviso contained in lines twenty-one to twenty-seven of said section, and substituting therefor the following:—

"'Provided always that no debt due or accruing due to a mechanic, workman, labourer, servant, clerk, or employee for or in respect of his wages or salary shall be liable to seizure or attachment under this Act, whether before or after judgment, unless the debt exceeds the sum of sixty dollars, and then only to the extent of the excess; but where the debt due or accruing due is the wages or salary for a period of less than one month, then that part thereof which shall not be liable to seizure or attachment shall be only the sum which bears the same proportion to sixty dollars as the period for which the wages or salary are due or accruing due bears to one month of four weeks.'"

CIRCULAR SERVICE VERY REAL ASSET TO MERCHANTS

The "circular" service of the R. M. A. is getting very real results. The other day a circular letter went to all the Vancouver Island branches telling them that a certain artist was operating there with worthless cheques on the strength of a bogus telegram he presented which stated that funds were being wired to his credit at local banks. This man represented himself as a traveller for a Vancouver house.

Came a letter from one branch to Secretary Hougham to this effect:

"I have much pleasure in advising you that your warning re 'Crook' was timely and good. 'Crook' called on 'Jas. S. Retailer,' who was 'next' and so there was nothing doing. So after 'Crook' left, 'Retailer' phoned to the Police Station.

"'Crook' was surely on the job for he had registered under a different name at each hotel he had stayed. 'Crook'' worked his telegram successfully on the Blank Hotel for $18. Chief 'Sherlock' tells me that 'Crook' is wanted at Victoria, Vancouver and Ashcroft and that these places might add to the three-months' sentence, which our magistrate here gave him as a starter."

EXECUTIVE, VANCOUVER BRANCH RETAIL MERCHANTS' ASSOCIATION

R. M. Miller, past president.
J. T. Crowder, president.
H. C. Wilson, 1st vice-president.
J. F. Merrilees, 2nd vice-president.
A. Arnold, honorary secretary.
A. T. Bridgeman, treasurer.

ADDRESSES WANTED

This service is free to our subscribers for the purpose of locating old customers and others. Send fullest information possible. We are locating some every month. It is only by friendly co-operation that this column can be run at all successfully. Help those who may be able to help you, by writing the office of the "B.C. Retailer,' 203 London Building, Vancouver, if you know anything in the nature of a clue to the addresses of the undermentioned:

Brown, E. A.—Last address, Third Street, Sidney.

Pamplin, W. E.—Last address, Victoria Rooms, Homer Street, Vancouver.

Hardy, Ada G.—Formerly of Alberni District.

A "SWEET" SECRETARY

Howard Stevenson, the secretary pro-tem of the Victoria branch of the R.M.A., is better known as the manufacturer of "Hoe Maid Chocolate." We have just seen a well-written story of Mr. Stevenson's progress from the time he left Ontario some 25 years ago, and secured his first job at $3 a week, till the present day, when he possesses a store and factory at 725 Yates Street, and three other stores in Victoria, and puts into his famous chocolates the best of everything, the cream, eggs and butter and much of his fruit coming from the beautiful island he lives on. Next time we are in Victoria our sweet tooth will lead us to Mr. Stevenson and his "Hoe Maid" chocolates.

FOR SALE AND WANTED

BUSINESSES FOR SALE AND WANTED: We will insert announcements twice under this heading FREE OF CHARGE to subscribers. To non-subscribers the charge is 5c a word, minimum $1, cash with order.

STORES FOR RENT; ARTICLES FOR SALE OR WANTED, ETC.: Our charge under this heading (to subscribers and non-subscribers alike) is 5c per word.

Address letters to "Classified Dept.," B.C. Retailer, 203 London Bldg., Vancouver.

FOR SALE

Old-established Retail Boot and Shoe business in Fraser Valley. Might consider trade for general store. Box "X," B. C. Retailer.

$2,000 Available for Investment, as part interest in country store. N.W.W., c/o "B.C. Retailer."

WANTED

Successful Hardware Manager from Prairie would locate in B.C. immediately. "E. A. R.," c/o B. C. Retailer.

Exchange tract of land for stock of merchandise, $8,000 to $25,000. Land level, partially improved; great future; near Vancouver, B.C.; close in; value, $200 an acre. Small acreage is selling for double above price. Describe stock and amount. J. D. Westenhaver, Aberdeen, Washington.

GROCERIES & PROVISIONS

VANCOUVER GROCERS HOLD ANNUAL MEETING

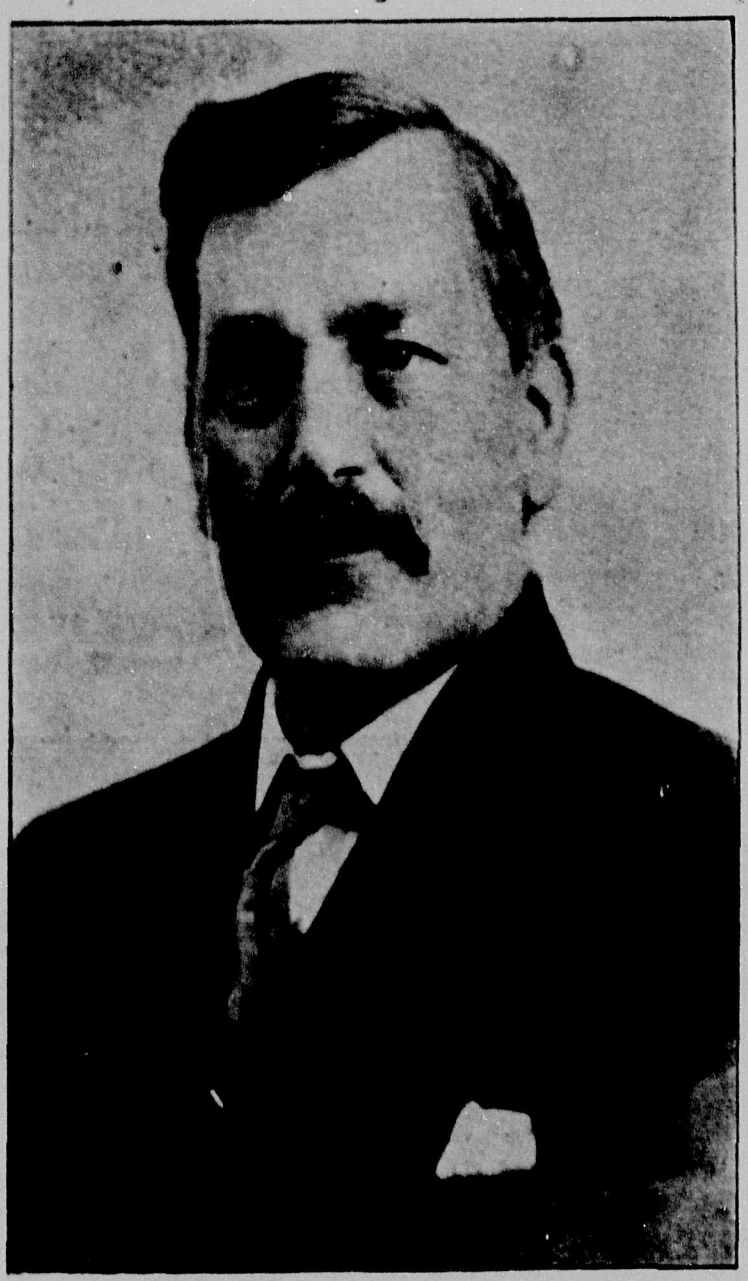
The Grocers' Section of the Vancouver Branch of the R.M.A. of Canada had its annual meeting on March 22nd.

The following officials were elected: James Harkness, president; E. McTaggart, first vice-president; H. Morrow, second vice-president; C. H. Merritt, honorary secretary; Sam Pritchard, treasurer, and the following directors: Messrs. T. J. Cahill, W. H. Allison, G. Carter, J. W. Brogan, O. B. Fennell, J. F. Merilees, R. Elliott, J. W. Payne, C. E. Coombs.

The report of George Hougham, the secretary, after mentioning the fact of the very strenuous past year, touching on the Early Closing By-law and the large number of Orientals who now held grocers' licences in the city, stated that the general work of the Association during the last twelve or eighteen months had been constructive and had had the result of bringing the Association out of a comparative obscurity to a position of influence, and it was no exaggeration to say that the Retail Merchants' Association was now a factor in business affairs in the city.

With reference to questions, such as wholesalers selling to consumers, the presence of various forms of unfair competition, false advertising, and many other items that would readily occur to them, the secretary said he had reached one conclusion from which it would be difficult to dislodge him. That conclusion was that none of these things could be adequately treated through a purely city organization, even if that Association were twice or three times the numerical strength it now was. It was his conviction that immediate steps should be taken to widen the scope of the section's activities by forming a Provincial Trade Section of Grocers, under the auspices of the Retail Merchants' Association, and that an early convention of grocers should be called with a definite programme properly worked out in every detail.

So important did he feel this to be, that he recommended that that annual meeting should take the initiative in sending out an invitation to grocers throughout the Province to come together in a Provincial convention of grocers only, and that that meeting further instructed its incoming executive to place this as the first item upon its agenda for 1921-1922.



MR. JAMES HARKNESS

Newly-elected chairman of the Grocers' Section of the Vancouver branch of the R.M.A. of Canada, who has been actively identified with the grocers' organization for many years, and this honor comes to him with the enthusiastic approval of all his confreres. He has been in the retail grocery business since 1877.

The secretary's recommendation with reference to the suggested convention of the Provincial Trade Section of Grocers under the auspices of the R.M.A. received the unanimous endorsation of the meeting, and so important were the issues discussed by him recognized to be, that a Provincial convention of grocers was called to meet at the Hotel Vancouver on Wednesday and Thursday, April 13-14. A feature of the convention was to be an address on "Scientific Merchandising," by Mr. Paul Findlay, who is an immediate past president of the National Retail Grocers' Association of the United States. Mr. Findlay is at present acting as retail sales manager for the California Fruit Growers' Exchange, and in this capacity has addressed meetings of grocers all over Canada and the United States. At the recent short course for merchants and their clerks which is an annual event of the Manitoba Provincial Board of the R.M.A., Mr. Findlay occupied a conspicuous place upon the programme. The address was to be delivered on April 14th before a joint meeting of the retail grocers and the Canadian Credit Men's Association, the latter body availing themselves of the presence of a large number of their customers in the city and the fact that it was their own annual meeting night, to co-operate with the R.M.A. in making the Provincial convention a success. We hope to have something to say about this convention (which took place after we were closed for press) in our next issue.

A young woman of Massachusetts is nearly 6 feet 4 inches tall, weighs 189 pounds and is always in perfect training. What a recruit for the suffragettes!

YOUR WINDOW DISPLAY

In order to encourage scientific and artistic window trimming, we are prepared to consider insertion each month of photographs of store windows submitted to us by our subscribers. Please communicate with us at 203 London Building, Vancouver. Phone Seymour 3861.

GROCERIES

Generally speaking, business is good, and confidence in the immediate future is expressed from all quarters.

A lower wage scale is permitting the larger concerns to operate advantageously both to the employer and employee.

Although cautious buying is still in evidence, activity in wholesale circles indicates a very fair movement of business among the retailers.

Collections are much improved since last report, and the trade outlook for 1921 appears to be very favorable.

Food Products.—Such drastic reductions have taken place in this market that the consumer must realize that the purchasing power of friend dollar is truly in a more robust condition. Canned fruits, especially apricots, peaches and plums, are available at greatly reduced figures, but perhaps the most noticeable decline is in canned salmon, which, opening at $14.50 per pink talls, is now selling around $4.75. Dried fruits are on the downward grade, prunes have declined at a rapid rate to an exceedingly low figure, 90-100 opening at 12½c are now selling for 3c, other grades having dropped proportionally.

Sugar is very firm. It has advanced in Eastern Canada and the Prairies, and a rise might be expected almost any day.

Royal Crown Yeast Cakes have advanced from $2 to $2.30 a box.

Canadian Cooking Oil has had a slight reduction.

Jams have been still further reduced by $1.25 a case on the popular lines, strawberry, raspberry and black currant. Jam is now at a price less than it can be packed for this year.

Fruit Jars are causing the wholesalers some concern and they are surprised that the retailers are not booking fruit jars for Spring delivery, as there is every indication that fresh fruit will be abnormally cheap, and with sugar less than half last year's price, the housewife will be much tempted to can a liberal supply of fruit for Winter use, and it is anticipated that unless retailers book immediately there will be a serious shortage, as the wholesalers only buy fruit jars to cover orders booked by the retail merchants.

Flour shows one or two reductions.

Teas have advanced from 6c to 10c a pound on the different qualities of Ceylons, and from 4c to 6c a pound in Indians.

Santos Coffee has gone up about 200 points. There will probably be a general advance in the next few months.

Fruit and Vegetables. — Berry growers are anticipating a good year, and the expected yield of small fruits will be approximately 200 tons in the Whonnock district.

Strawberry plants have come through the Winter in good shape and are in excellent condition. There has been no damage by frost. Weather conditions have been good, but a warm rain would be of immense value. The difficulty will be in moving the output of berries.

Green peas are selling all the way from 20c to 32c a pound, according largely to date of arrival.

Island cauliflower is arriving in fine condition and is selling from $2.50 to $3.75 per dozen.

Tomatoes are scarce; prices firm at $7.00.

Telephone cucumbers from Port Hammond are reduced to $3.75 a dozen.

Green onions (local) are arriving steadily; price dropping.

Eggs.—B.C. fresh, case lots, 35c, 37c; Washington fresh, dozen, 34c to 35c; cooking, 30c.

Butter.—Dairy prints, 54c; prints, special, 59c; New Zealand, 59c.

Chicago packers have taken the initiative in attacking high living costs by ordering a reduction in the wages of employees and set the pace in the United States after steel makers had declined to assume the leadership.

Salaries in the big packing plants have been cut and hours lengthened. Those paid by time will be reduced 8 cents per hour and piece rates will be cut 12½ per cent. The reduction will affect 100,000 men. The packers will cease paying time and a half for overtime in excess of eight hours a day, but time and a half will be paid for work done in excess of 54 hours in any one week.

The minimum wage guaranty of 40 hours per week will be continued. Double time will be paid for Sunday and holiday work.

If the men who designed houses were condemned to do the housework in them, our servant problem would soon be solved.

NABOB

CONTAINS NO ALUM *PURE AND WHOLESOME*

NABOB Baking Powder is a pure phosphate baking powder, giving good results in every baking.

Tell your Customers to save the Certificates for Wear-Ever Aluminum

KELLY, DOUGLAS & CO., LTD.

GROCERY PRICES CURRENT

The following are prices quoted for principal lines of leading wholesale firms. Prices quoted are necessarily subject to market fluctuations.

RAMSAY BROS. & CO., LTD.

Family sodas, packages, per doz.	$ 3.00
Cream sodas, 2s, tins, each	.50
10c Cream Sodas, packages, doz.	.96
15c Cream Sodas, packages, doz.	1.45
10c Assorted Sweet Biscuits, packages, per doz.	.96
15c Assorted Sweet Biscuits, fancy carton, per doz.	1.50
Chocolate Bars, assorted kinds, 2 doz. to a box, per box	.90

E. W. GILLETT CO., LTD.

Royal Yeast—

	per case
3 doz. pkgs. in case	2.30

Perfumed Lye—

	per case
4 doz. in case	7.50
5 cases	7.40
10 cases or more	7.35

Magic Baking Powder—

	per doz.
4 oz., 4 doz.	1.40
6 oz., 4 doz.	1.85
8 oz., 4 doz.	2.25
12 oz., 4 doz.	3.05
12 oz., 2 doz.	3.10
1 lb., 4 doz.	3.95
1 lb., 2 doz.	4.00
2½ lb., 1 doz.	9.80
5 lb., ½ doz.	17.50

Special discount of 5 per cent. allowed on Five Cases or more of Magic Baking Powder.

Caustic Soda (Granulated)—

	per lb.
25 lb. wooden pails	.16¼
50 lb. wooden pails	.14
50 lb. wooden cases	.13¼
5 lb. canisters (100 lbs. in case)	.17
10 lb. canisters (100 lbs. in case)	.15¼
100 lbs. iron drums	.12¾
400 lbs., barrels	.11¾

Cream Tartar—

	per doz.
¼ lb. paper pkgs (4 doz. in case)	2.25
½ lb. paper pkgs (4 doz. in case)	4.30
	per case
4 doz. ¼ lb. paper pkgs; 2 doz. ½ lb. paper pkgs., assorted	17.45
	per doz.
½ lb. case with screw covers (4 doz. in case	5.40
6 lb. square canisters (½ doz. in case)	.79
10 lb. wooden cases	.71
25 lb. wooden pails	.71
100 lb. lined kegs	.66

Magic Soda—Case No. 1—

1 case (60 1 lb. packages)	7.15
5 cases or more	7.05

Bi-Carbonate of Soda—

112 lb. kegs, per keg	7.90
400 lb. barrels, per barrel	25.20

KELLY, DOUGLAS & CO., LTD.
Nabob Products

Alum, ¼s, doz.	.75
Borax, ¼s, doz.	.75
Tartaric Acid, ¼s, doz.	2.00
Baking Powder, 48 12 oz., doz.	2.85
Baking Powder, 48 16 oz., doz.	3.75
Baking Powder, 12 2½s, doz.	9.00
Baking Powder, 6 5s, doz.	16.50
Celery Salt, glass, doz.	.90
Coffee, 1s, 2s, lb.	.56
Coffee, 5s, lb.	.55
Cream of Tartar, ¼s, doz.	2.25
Baking Soda, 60 1s, case	5.30
Baking Soda, 24 ½s, doz.	.60
Custard Powder, doz.	1.40
Quick Tapioca, doz.	1.40
Chocolate Pudding, doz.	1.40
Allspice, No. 3, tins, doz.	1.05
Chili Powder, small, doz.	1.00
Cinnamon, 2 oz. tins, doz.	1.15
Cayenne Pepper, 3 tins, doz.	1.15
Cloves, 3 tins, doz.	1.35
Ginger, small, doz.	1.15
Mace, small, doz.	1.15
Nutmeg, small, doz.	1.10
Paprika, small tins, doz.	1.35
Black Pepper, tins, doz.	1.15
White Papper, tins, doz.	1.25
Pastry Spice, 3 tins, doz.	1.25
Pickling Spice, ¼s, doz.	1.10
Marjoram, Mint, Poultry Dressing, Parsley, Sage, Savory, Thyme, Tumeric, tins, doz.	1.25
Curry Powder, 4 oz. glass, doz.	2.60
Extracts (all flavours), 2 oz., doz.	2.50
Extracts (all flavours), 4 oz., doz.	4.75
Extracts (all flavours), 8 oz., doz.	9.00
Epsom Salts, ¼s, doz.	.50
Fruit Colors, 2 oz., doz.	1.75
Icings (Chocolate, Rose Pink, Lemon, Vanilla, White, Almond, Orange), doz.	1.70
Jelly Powder, doz. (1 doz. free with 1 gross.)	1.25
Mustard, ¼s, doz.	2.40
Mustard, ½s, doz.	4.75
Mustard, 1s, doz.	9.00
Castor Oil, 2 oz., doz.	2.25
Castor Oil, 4 oz., doz.	4.00
Salt Petre, ¼s, doz.	1.50
Sulphur, ¼s, doz.	.75
Tea, Green Label, 1s, lb.	.48
Tea, Green Label, ½s, per lb.	.49
3 lb. packages	.46
5 lb. packages	.45
Tea, de Luxe, Afternoon, 1 lb.	.60
Tea, de Luxe, Afternoon, ½ lb., per lb.	.61
Lemonade Powder, doz.	2.40
Vinegar, doz.	2.75

THE W. H. MALKIN CO., LTD.

"Malkin's Best" Products—

Baking Powder, 48-12s, per doz.	3.00
12-2½s, per doz.	9.35
12-5s, per doz.	16.85
Coffee, 48-1s, per lb.	.56
Cream of Tartar, small tins, per doz.	1.75
Custard Powder, 12 oz. tins, per doz.	3.75
Extracts (all flavors) 12-2 oz., doz.	2.50
12-4 oz., per doz.	4.75
Glycerine, 12-2 oz. bottles, per doz.	1.75
12-4-oz. bottles, per doz.	2.50
Honey, 24-10 oz. jars, per doz.	3.25
24-13 oz. jars, per doz.	4.00
24-2 oz. tins, per doz.	7.00
12-5 oz. tins, per doz.	17.50
Jelly Powders, 4 oz., all flavors, doz.	1.35
Lemonade Powder, 12-8 oz., per doz.	3.25
Mustard, 12-3s, tins, per doz.	1.65
12-8s, tins, per doz.	4.50
24-1s, tins, per doz.	9.00
12-5s, tins, per lb.	.60
Spices and Seasonings:	
Celery Salt, 12-3s, taper bottles, doz.	2.10
Curry Powder, 12s, taper bottles, doz.	2.25
Allspice, 3s, per doz. tins	1.05
Cinnamon, Ginger, Black Pepper, Poultry Dressing, Sage, ground, Sage, rubbed, Savory, Thyme, Tumeric, 3s, per doz. tins	1.15
Cloves, Mace, 3s, per doz.	1.35
Marjoram, Mint, Nutmeg, Parsley, Pastry, mixed, Pepper, white, Pepper Cayenne, 3s, per doz. tins	1.25
Paprika, Chili Powder, Curry Powder, 3s, per doz. tins	1.75
Whole Nutmeg in cartons, per doz.	.65
Whole Pickling, in cartons, doz.	1.00
Tea, 100-1s, per lb.	.53
60-½s, per lb.	.55
30-1s and 20-½s, assorted, per lb.	.54½
12-5s, per lb.	.56
Vinegar, 24-quts., per doz.	2.65

P. BURNS & CO., LTD.
Shamrock Products

Hams, per lb.	$ .42
Hams, boned and rolled, per lb.	.46
Bacon, 6-8, per lb.	.58
Dominion Hams, 8-12, 10-16, per lb.	.40
Dominion Bacon, 6-10, per lb.	.40½
Dominion Bacon, 10-14, per lb.	.42
Dominion Shoulders, boned and rolled	.33½
Cooked hams, Shamrock, per lb.	.58
Ayrshire, rolled shoulders, per lb.	.35
Lard, No. 5, 12 to case	13.15
Lard, No. 3, 20 to case	13.20
Lard, No. 1, cartons, 15 lbs.	.24¼
Lard, No. 1 cartons, 30 lbs.	.24
Compound, Carnation, No. 5, 12 cases	8.95
Compound, Carnation, No. 3, 20 cases	9.00
Dripping, beef, 4 lb. bricks	.13
Mincemeat, kits, 25 lb. net, per lb.	.19½
Meat Loaf, per lb.	.20
Pork pies, per doz.	.45
Pork roast legs with dressing, lb.	.55
Baked ham, with dressing, per lb.	.58
Cooking oil, 5 gal. tins, 40 lbs., per lb.	.17½
Creamery butter, Shamrock, carton	.60
Creamery butter, Shamrock, without carton	.59
Cheese, Canadian, large, per lb.	.36
Cheese, Canadian, twin, lb.	.36¼
Smoked fish, kippers, 20s, per lb.	.10
Smoked fish, kippered salmon, 10s and 20s, per lb.	.18
Smoked cod, 30s, per lb.	.16
Head cheese, 5 lb. tins, each	.75
Jellied tongue, per tin	2.50
Selected fowl, per lb.	.40
Selected chicken, per lb.	.45

THE ROYAL CROWN SOAPS, LTD.

Vancouver Price List—F.O.B. Vancouver, Victoria, Nanaimo, or New Westminster.

Terms Nett 30 Days.

Royal Crown Soap, 5s, box of 120	$ 6.80
Royal Crown Soap, 1s, box of 100	5.70
Golden West Soap, 6s, box of 144	6.55
White Wonder, box of 100	6.75
Linen (unwrapped), box of 100	4.50
Royal Crown Naptha, box of 100	5.50
Royal Crown Naptha, new large size, box of 100	7.50
Glondyke (wrapped), box of 25	7.90
Klondyke (unwrapped), box of 25	7.75
Primrose(wrapped), box of 25	5.00
Extra Hard (unwrapped), box of 30	3.00
English Blue Mottled, box of 20	7.00
Royal Crown Powder, 3-lb., box of 24	7.50
Royal Crown Powder, 1-lb., box of 50	6.25
Golden West Powder, 3-lb., box of 24	7.50
Royal Crown Cleanser, box of 48	2.50
Royal Crown Lye, box of 48	5.65
Royal Crown Powdered Ammonia, 1 lb., box of 36	2.75
Liquid Ammonia, 2 doz. qts., box of 24	4.50
Liquid Blue, 2 doz. qts., box of 24	4.50
"Apex" Soap Flakes, bulk, 25-lb. boxes	4.75
Crown Oatmeal, 24 6s, box of 144	4.80
Klero Glycerine, box of 144	7.25
Seal Brand Castile, box of 30	5.20
Seal Brand Castile, box of 25	6.50
Seal Brand Castile, box of 20	6.50
Olive Castile, cakes, box of 200	5.50
Mechanic's Pine Tar, box of 100	5.85
Mechanic's Pine Tar, box of 50	3.00

Write for Toilet and Hotel Soaps. Special prices on 5, 10, 25 and 100 boxes.

White Swan Soap, 5s, box of 120	6.80
Golden Rule Soap, 6s, box of 144	6.55
Perfect (unwrapped), box of 100	4.50
White Swan Naptha, box of 100	5.50
White Swan Naptha, large size, box of 100	7.50
Climax or Montreal (wrapped), box of 25	7.90
Climax or Montreal (unwrapped), box of 25	7.75
Red Crown, box of 25	5.00
Golden Bar, box of 30	3.00
Blue Mottled, box of 20	7.00
Blue Mottled, box of 30	6.25
White Swan Washing Powder, 5 lb., box of 24	7.50
Pendray's Lye, box of 48	5.65
Pendray's Powdered Ammonia, box of 24	4.00

Special prices on 5, 10, 25 and 100 boxes.

Pendray's Water Glass, Egg Preserver

Cases, 24x2-lb. tins, per case	$5.50
Cases, 24x4-lb. tins, per case	10.00
One-half gallon tins, per tin	.80
One-gallon tins, per tin	1.50
Four-gallon tins, per tin	5.60

Sundries

Royal Crown Washing Powder in barrels, per lb.	.07¼
Royal Crown Washing Powder in ½ barrels, per lb.	.07¾
Royal Crown Cleanser in barrels, lb.	.05
Royal Crown Cleanser in ½ barrels, lb.	.05½
Terrazzo Cleanser in barrels	.07
No. 1 English Soft Soap in barrels, lb.	.12
No. 1 English Soft Soap in pails, lb.	.14½
No. 2 Common Soft Soap in barrels	.08
Witch Hazel Liquid Soap in bbls., gal.	2.00
Witch Hazel Liquid Soap in 4-gal. tins, per gal.	2.50

DRYGOODS & CLOTHING

"There is one consolation about the price of woollens," declared Mr. John Beever, of Huddersfield, England, who was recently visiting Vancouver, "they cannot go any lower."

Mr. Beever is the head of the firm of John Beever & Co., manufacturers of woollen goods in Huddersfield, and he came out partly on pleasure, partly to look over the field, as his firm has for many years been supplying local merchants through their Vancouver agent. "When business picks up," he stated, "I think it will be advisable for us to build a warehouse in this city.

"At present, however, there is a great stagnation in the trade, owing to the fact that many of their merchants held their stocks over in the hope of securing high prices, and now so much is thrown on the market that the manufacturers have been unable to secure orders for their production. But we all believe that the turning point is now in sight, and it should not be long before the wool trade will return to normal."

There is very little drygoods news this month. The retailers are all busy with the new season's goods, and the market conditions have varied very little from last month.

BOOTS AND SHOES

Since there has been no long period of over-production in the shoe trade, it is reasonable to suppose that the manufacturing of shoes will resume a normal condition more rapidly than some lines that, in recent years have been over produced.

It is of interest to note that a normal of production of shoes for domestic requirements, basing Canada's population at 8½ millions, is 19½ million pairs, taking the per capita consumption at 2 to 2¼ pairs.

The first six months of 1920 was the busiest period ever experienced in the shoe trade of the country. Seventeen million pairs were manufactured last year.

Very few failures have been reported during the past year, and none of them particularly bad ones, as the trade, generally speaking, has been in a very strong financial position, resulting from preceding years of good business.

The outlook for the year is difficult to foresee with any degree of accuracy, as there are so many factors involved that are beyond the control of any one connected with the industry.

Regarding colors, grey is going to be one of the leading factors in milady's wardrobe for Spring, and is much featured by footwear manufacturers in new designs. Blues, browns and tans are also much in evidence, and the shoe merchant should be prepared to match these with dainty footwear. Black and white effects are also noticeable, particularly in patent and white kid.

The tendency as regards men's footwear is away from narrower toes with lighter shades and blacks being in vogue.

CLOTHING

The clothing situation shows a very material improvement since our previous reports. Retail merchants quickly realized that marking down stock to readjustment prices was their only salvation, and the majority of sales recently conducted throughout the Province have enabled them to dispose of their stocks at these lower figures.

New stocks are everywhere in evidence and purchasers are not backward in taking advantage of same at the reasonable prices asked.

In a recent interview, Mr. George A. Campbell, well-known clothing manufacturer of this city, gave us a very optimistic view of the outlook for 1921, and his statements prove without doubt that the so-called buyers' strike is happily a thing of the past, and that, although losses have necessarily been experienced during the climb-down from the peak, business is on a sounder foundation and manufactured goods are moving quite satisfactorily. During the past two weeks orders have been received amounting to many thousands of dollars, and it has been necessary for Mr. Campbell to keep his large staff of competent workers going night

PRACTICE the slogan by pushing B.C. made goods. We are able to supply your demands promptly.

Permanently exhibited in the Manufacturers Building, Vancouver.

Mail your order now and give impetus to the made in B.C. drive.

"MADE IN VANCOUVER"

Sold By All the Largest Stores—Widely Advertised—Extensively Demonstrated.

Have You

The Rapid Needle Threader? If not, why not? It will easily and rapidly thread any needle, including the sewing machine needle.

Thousands of people know how and are using it.

Now is your time to avail yourself of a commodity that is rapidly finding its way into the home.

Get the habit, be among the first.

45 Hutchinson Block. Phone Seymour 8037 429 Pender St. W., Vancouver, B.C.

and day to fill orders in hand. The retail trade is placing orders for fall delivery also, and it is evident that the majority of manufacturers will be kept busy with rush orders coming daily through the mails. Mr. Campbell stated that he is operating his business without making any wage reductions and this, under existing circumstances, is a very creditable achievement.

From recent reports the mills are resuming operations to some extent but large stocks of materials on hand must be disposed of before normal conditions can be looked for.

TOO BUSY TO READ THE TRADE MAGAZINE

A retailer subscriber to "Footwear" has just written in: "Stop sending your magazine to us. We appreciate your good work, but our manager is too busy and you cannot get young clerks to pay attention to what they see in print."

A pretty pass, we'll say. If he had said: "Stop sending your magazine—our clerks and manager say it's no good," there would have been some satisfaction. But to admit that the manager of a big mercantile house (it was a pretty big firm) didn't have time to "read" is at the same time an admission that this business is not being conducted as it should be. Either this manager is simply warming the chair that should be occupied by a real live man, or he is badly in need of an assistant manager who will relieve him of some of the detail. In either case the business suffers.

And the other condition naturally follows. If the manager of a business doesn't find time to read his trade magazine, it is a safe bet his young men won't do it either. We have in mind a case, by contrast, of a very successful retailer who was so satisfied with his trade magazine that he paid the subscriptions for every one of his clerks. Often when they have a spare moment they discuss articles they read. This is what you would call a "live" retailer and his "young clerks" are being so trained that they will eventually be a great credit to themselves and to the industry to which they belong. Clerks who don't read the trade magazines on their work and "pay attention" to what they read stand little chance of making progress. They are numerous enough, it is true, but this is the first instance on record, we believe, where an employer appears satisfied to concede and condone that condition.—Footwear.

ENGLISH AS IT IS SPOKEN

Cassell's new English dictionary contains many new words which, it was stated in the introduction, are likely to make good their claim to be included in the English language.

Following are some examples:

Cushy, meaning a soft job.
Conchy, meaning a conscientious objector.
Bud, meaning a close friend or companion.
Eyewash, meaning humbug.
Fed Up, meaning to have a sufficiency.
Funkhole, meaning Government job.
Hot Stuff, meaning an unscrupulous or formidable person.
Cut no ice, meaning to fall flat.
Movies, meaning moving picture.
The Push, meaning outkicked.
Strafe, meaning vent of hatred.
Tophole, meaning feeling fine.
Umpteen, meaning an unknown number.
The Wind Up, meaning to show fear.
Old Bean, meaning the head.
Bus, meaning an airplane.
Brass Hat, meaning a staff officer.

Geo. A. Campbell & Co.

TOWER BUILDING, 500 BEATTY STREET, VANCOUVER, B. C.

:: *MANUFACTURERS* ::

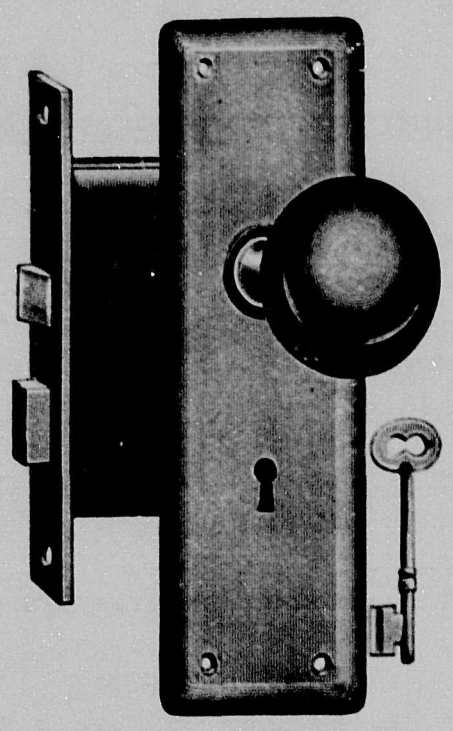
MEN'S CLOTHING

All Goods made on the premises

Prices based on replacing values

Specialists in Guaranteed Indigos and Solid Worsteds

"MADE IN B.C."



Wellington Inside Sets

The best value offered in a competitive lock set. Compare it with the one you are buying.

LOCK—Reversible, plated face and bolts easy spring lock.
KNOBS—2¼ inch, one-piece style.
ESCUTCHEONS—6¾x2¼ inches.
FINISHES—Antique copper or brass.
PACKING—One set in carton with screws.

This is but one line of our complete stock of **BUILDERS' HARDWARE,** which comprises many different styles and finishes of

Store Door Sets, Front Door Sets, Inside Sets, Rim Lock Sets, Night Latches.

and all the various items that are necessary to make a complete stock.

BIG STOCKS **PROMPT SHIPMENT** **FAIR PRICES**

MACPHERSON & TEETZEL

WHOLESALE HARDWARE AND STOVES

Drake and Homer. **VANCOUVER, B.C.**

B-H "English" Paint

THIS formula is known throughout the length and breadth of Canada where B-H "English" Paint is used, as the paint with the record for permanence, covering capacity and economy.

The various tests to which it has been put by practical painters all proclaim B-H "English" as the Paint which offers the greatest resistance to wear and tear.

A thoroughly reliable "Surface Saver" for all purposes.

"Save the surface and you save all"

Every can has a signed guaranteed formula. A formula which has been proved to be the correct formula for Canada's vigorous climate. It is your assurance of quality.

BRANDRAM - HENDERSON

LIMITED

Montreal, Halifax, St. John, Toronto, Winnipeg, Medicine Hat, Calgary, Edmonton, Vancouver.

HARDWARE · OIL & PAINTS

VANCOUVER MARKETS AT A GLANCE

Wire Nails—Prices remain steady with demand good.

Sash Cord—Still on the decline; No. 6 hanks or coils now quoted at 56c lb.; No. 7 at 55c lb.; Nos. 8 to 12 at 52c lb.

Sash Weights—Still remain the same, $4.50 100 lbs.; sectionals, $9.50 100 lbs.

Cotton Twine—Comes down 10%, now quoted at 48c lb.

Building Papers—All take a drop. Plain now quoted at $1.20 roll, and tarred at $1.60 roll.

Prepared Rubber Roofing also shows a decline; best grade, 1 ply, at $2.40 square; 2 ply at $2.80 square; 3 ply at $3.30 square. The market is good for this line.

Wringers take a big decline. For prices see list.

Washing Machines also come down. Ideal Water Power now quoted at $22.00 each; New Century at $17.85 each; Seafoam Electric, style A, at $81.50 each; Patriot at $19.25 each.

Straps and Tee Hinges take another decline. For prices see list.

Screen Wire is moving out well now and the painted black screening is priced at $4.00 100 square feet.

An increase in the demand for various lines denotes the opening of the Spring season and sales in paints, varnishes, alabastine, electric and hand washing machines, wringers and many other household lines are showing promise of brisk movement.

Window glass unchanged.

There is no change to report on window glass. Prices remain steady and the demand is on slightly improved quotations, which are still 60% off the list.

Wrapping Paper is reduced. Prices are down a trifle, and these are now quoted at $15.50 per hundred pounds.

Carpet Felt declines; now quoted at $4.50 roll.

Wrought Steel Pipe, black and galvanized, has taken another drop. Black is quoted, 100 feet: ⅛ in., $5.80; ¼ in. $6.05; ⅜ in., $6.24; ½ in., $8.39; ¾ in., $10.32; 1 in., $15.27. Galvanized, ⅛ in., $8.05; ¼ in., $8.65; ⅜ in., $8.84; ½ in., $10.25; ¾ in., $12.88; 1 in., $19.05.

Baseball goods now selling. With the baseball season commencing, jobbers state that baseball goods are beginning to move. Sales are not heavy up to present, but with the present good weather continuing, these goods should move rapidly.

PAINTS AND OILS

Paints and Varnishes—With the Spring season here the demand for paints and varnishes and paint products is steadily increasing. Rush orders continue to come in with mail orders satisfactory. Prices remain steady.

Rosins are at very low prices Dealers have the opportunity to stock up on rosins at the lowest figure possible for the past 11 years.

Putty is held on a steady market for the present; demand continues to improve and there will be little change in quotations during the busy season.

White Lead in Oil is now in fairly active demand, a large improvement being shown the last week or two. Prices remain steady.

Linseed Oil—A 10c reduction in linseed oil has again been made, owing presumably to the recent slump in the seed market.

Shellac quotations show considerable reduction.

Turpentine market still inclined to show weakness; lower prices are looked for.

NEWS OF THE TRADE

J. M. Dale, Hammond, B.C., sold out to B. B. Smith.

Norman Kidd, Granville Street, Vancouver, has gone out of business.

Hemeon & Pickard, Vancouver, have opened up a hardware store at 311 Cordova Street West, and are going after the ship chandlery business. Mr. Hemeon was formerly employed at McLennan & McFeeley as manager of their ship chandlery department.

HARDWARE PRICES CURRENT

The following are prices quoted for principal lines of leading wholesale firms. Prices quoted are necessarily subject to market fluctuations.

ANVILS—Peter Wright, 80 to 139 lbs., 29c lb.; over 139 lbs., 28c lb.

AXES—Boys' axes, 1½ lbs., $15.00 to $16.50 doz.; double bit axes, $25.50 to $26.00 doz.; Hunter's axes, $14.00 doz.; single bitted axes, handled, $19.50 to $25.25.

AXES—Bench, No. 1, $19.80 doz.; No. 2, $22.68 doz.; No. 3, $25.50 doz.; No. 4, $30.65 doz.

BARS—Crow, $13.00 100 lbs.

Bar—Iron and Mild steel, $4.50 100 lb. base.

BELTING—Lace, rawhide sides, $1.95 lb.; cut, $2.45 lb.

BITS, AUGER—"Irwin," 25% advance on list. "Bates," less 17½% off list.

BOLTS, CARRIAGE (in full packages)—⅜ and smaller up to 6 ins. long, less 25%; over 6½ ins., less 10% off list; 7-16 and larger, all lengths, less 10%.

BOLTS, MACHINE—⅜ and smaller up to 4 ins. long, less 40% off list; over 4 ins. long, less 15% off list; ⅝ and ¾, less 12½% off list.

BOLTS, PLOW—Nos. 1, 2, 3, net list; No. 4, advance list 30%.

BOLTS, STOVE—Less 55% off list.

BOLTS, TIRE—Less 20% off list.

Add 10% on all bolts for broken packages.

BOARD, BEAVER—1,000 to 5,000 ft., M ft., $58.60.

BOILERS, RANGE—30 gallons, $17.50 each.

BORAX—Lb., 12½c, barrel lots.

BUILDING PAPER—Tarred, $1.60 roll to $2.20 roll, according to quality; plain, $1.20 roll to $3.40 roll.

BUTTS—Plated, 241 antique copper and dull brass finish, pair: 2½x2½, 44c; 3x3, 45c; 3½x3½, 48c; 4x4, 60c; 4½x4½, 90c; 5x5, $1.50.

BUTTS—Wrought steel, No. 804, doz.: 2½x2½, $1.08; 3x3, $1.98; 3½x3½, $2.79; 4x4, $3.60; 4½x4½, $4.73; 5x5, $6.08.

CARPET FELT—16 oz., 50 lb., $4.50 roll.

CATCHES, CUPBOARD—Old copper and dull brass finish, doz., $1.67.

CHAIN—Coil B fire weld, 100 lbs.: ⅜, $16.50; 7-16, $14.25; ½, $14.00.

CHAIN—100 lbs.: Coil B, electric weld, 3-16, $20.50; ¼, $19.50; 5-16, $16.50; ⅜, $14.50; ½, $12.00.

CHAIN, LOGGING—Each: 5-16x14, $3.47; ⅜x14, $4.32.

CHOPPERS, FOOD—Each: Universal, No. 0, $2.21; No. 1, $2.79; No. 2, $3.38; No. 3, $4.59; Gem, No. 16, $1.92; No. 18, $2.24; No. 20, $2.81; No. 22, $3.38.

R.M. MANTLES
THE STANDARD BY WHICH MANTLES ARE JUDGED
GAS and GASOLINE MANTLES
FOR ALL STYLES OF LIGHTS
ASK FOR SAMPLES and QUOTATIONS
R.M. Moore & Co. Ltd. Vancouver B.C.
PACIFIC COAST MANTLE FACTORY.

CHURN, BARREL—Each: No. 0, $11.00; No. 1, $11.50; No. 2, $12.75; No. 3, $14.00; No. 4, $16.00.

CLEVIS, MALLEABLE—Lb., 22c.

CLOTHES LINE, WIRE—Dozen: 50 ft., $4.20; 100 ft., $7.60; 125 ft., $9.00; 150 ft., $11.40; 200 ft., $15.20.

DRILLS—Bit stock, 40% off new list. Blacksmith, ½ inch, 32½% off new list.

EAVETROUGH—100 ft.: 8 in., $9.61; 10 in., $12.29; 12 in., $15.10.

ELBOWS, CONDUCTOR PIPE, Plain—Dozen: 2 inch, $2.25; 3 inch, $2.65; 4 inch, $4.30; 5 inch, $10.70.

FILES—Great West, 50-5% off list. Nicholson & Black Diamond, 30% off list.

HINGES—Dozen pairs: Heavy strap — 4 ins., $2.15; 5 ins., $2.75; 6 ins., $2.95; 8 ins., $4.00; 10 ins., $7.20; 12 ins., $9.20; 14 ins., $10.80. Heavy tee, 4 ins., $2.00; 5 ins., $2.50; 6 ins., $2.90; 8 ins., $3.30; 10 ins., $6.25; 12 ins., $9.00; 14 ins., $10.20. Corrugated tee, 4 ins., $2.25; 5 ins., $3.10; 6 ins., $3.65; 8 ins., $6.15; 10 ins., $9.25; 12 ins., $13.85. Light tee, 3 ins., $1.00; 4 ins., $1.10; 5 ins., $1.30; 6 ins., $1.60. Corrugated strap, 4 ins., $1.85; 5 ins., $2.40; 6 ins., $3.35; 8 ins., $5.15; 10 ins., $7.75; 12 ins., $12.15. Light Strap, 3 ins., $1.00; 4 ins., $1.25; 5 ins., $1.50; 6 ins., $1.80.

HORSE SHOES—100 lbs.: Iron, Nos. 0 to 1, $11.00; 2 and larger, $10.75.

NAILS, WIRE—Keg, F.O.B. Vancouver—Base, $6.50; cut, base, $9.50.

NETTING, POULTRY—Roll: 2x12, $2.10; 2x18, $3.15; 2x24, $4.15; 2x30, $4.90; 2x36, $5.80; 2x48, $7.45; 2x60, $9.15; 2x72, $10.90; 1x12, $4.60; 1x18, $6.30; 1x24, $8.60; 1x30, $10.25; 1x36, $11.45; 1x48, $15.75.

NUTS—100 lbs. advance over list: Square, small lots, $5.05; case lots, $3.05. Hexagon, small lots, $5.35; case lots, $3.35.

PICKS—Clay, 6-7 lbs., $14.50 doz.

PINE TAR—1 gal, $1.20 each; ¼ gallon, $4.56 doz.; ⅛ gallon, $2.88 dozen.

PLASTER OF PARIS—$3.30 100 lbs., barrel lots.

RIVETS AND BURRS—Black carriage, 5 lb. packages, less 22½% off list; copper rivets, No. 8, 45c lb.; assorted copper rivets and burrs, No. 8, ⅜ to ¾, 50c lb.; assorted coppered rivets and burrs, No. 8, ⅜ to ¾, 38c lb.; copper burrs, No. 8, 70c lb.; coppered burrs, No. 8, 40c lb.

ROPE, SISAL BASE — British Manila, 19¾c base; pure Manila, 25c base.

SAW, BUCK—Dozen: Happy Idea, $18.18; Prince Rupert, $23.75.

SCREWS—Bright flat head, 65-10% off list; bright round head, 60-10% off list; brass, flat head, 50-10 off list; brass, round head, 45-10% off list.

SCREWS, COACH OR LAG—⅜ and smaller, 30% off list; 7-16 and larger, 30% off list.

SCREWS, SET—35% off list, 100.

SCREWS, Cap—25% off list, 100.

SHOVELS AND SPADES—Dozen: Olds or Fox, $17.25; Jones or Bulldog, $20.00.

SCOOPS—Black Cat, dozen: No. 2, $23.00; No. 4, $24.00; No. 5, $24.50; No. 6, $25.00.

IRON, BAND—1½, 1¼ and 1 in., $6.00.

IRON, BLACK SHEET—100 lbs.: 10 gauge, $8.00; 12 gauge, $8.10; 14 gauge, $8.10; 16 gauge, $8.20; 18-20 gauge, $8.60; 22-24 gauge, $8.65; 26 gauge, $9.35; 28 gauge, $9.60.

IRON, GALVANIZED SHEET—100 lbs.: 28 gauge, American or English, $11.25; 26 gauge, American or English, $10.75; 24 gauge, American or English, $10.25; 22 gauge, American or English, $10.25; 18 and 20 gauge, $10.05; 16 gauge, American, $9.90.

SCOOPS—Dozen: Moose, No. 4, $26.00; No. 6, $27.00; No. 8, $28.00; No. 10, $29.00.

All above in black finish.

SOLDER—½x½, case lots, 20c; less, 31c lb.

SPIKES, PRESSED—100 lbs.: ⅝ in., $9.50; 6-16 in., $8.00; ½ in., $8.00.

STAPLES—100 lbs., in full kegs: galvanized fence, $9.90; galvanized poultry netting, $11.50.

TACKS, CARPET—65% off new list.

TOOLS, HARVEST—50-5% off new list.

TURNS, CUPBOARD—Old copper and dull brass plated, dozen, $2.21.

WARES, ETC.—Colonial, plus 10% on list; Imperial, plus 10% on list; Premier, plus 50% on list; White, less 15-2½% off list; Japanned ware, white, plus 77½% on list; Stamped ware, plain, less 20-5% off list; Stamped ware, retinned, less 17½% off list; Galvanized, except tubs and pails, plus 85%; which are plus 87½% on list; Japanned ware, plus 60% on list.

WIRE, BARBED—4 point cattle, 80 rod, $6.25 roll; 4 point, hog, 80 rod, $6.75 roll.

WIRE, PLAIN, GALVANIZED—100 lbs.: No. 9, $7.60; No. 12, $8.00.

WIRE, O & A—100 lbs.: No. 10, $7.75; No. 12, $7.95; No. 13, $8.15.

WRINGERS—Dozen: Royal Canadian, $75; Eze, $80.75; Azax, $14.15 each.

IRONS, SAD, COMMON—100 lbs.: 6 lbs. and over $21.24; 3, 4 and 5 lbs., $23.36.

MRS. POTTS—Set: No. 50, $3.10; No. 55, $3.00.

MRS. POTTS, HANDLES—Dozen: $2.70; Universal handles, $2.43.

KNOBS, RIM DOOR—Japanned, $4.05 doz.

LAMP CHIMNEYS—A, case 8 doz., $12.80 case; A, doz., $2.10; B, case, 6 doz., $12.90 case; B, doz. $2.50.

LANTERNS—Dozen: Short or long globe, plain, Japanned, $16.50; dash, $25.00.

LIFTS, SASH HOOK—Gross: Old copper and dull brass plated, $[illegible]

LOCK SASH—Dozen: Old copper and dull brass plated, $1.45.

LOCKS, COMMON—Rim sets, dozen: $9.00.

LOCKS—Inside door sets, $10.00 dozen.

LOCKS, FRONT DOOR SETS, BIT—Each, $3.15.

MATTOCKS—Dozen: Pick, $16.00; cutter, $16.00.

VISES—Warren solid box, each: 35 lbs., $15.50; 50 lbs., $18.25.

LAWN MOWERS—Each: Daisy, 12x3 in. blade, $7.80; 14x3 in. blade, $8.50; 16x3 in. blade, $9.50. Woodyatt, 12x4 in. blade, $11.25; 14x4 in. blade, $12.00; 16x4 in. blade, $12.75; 18x4 in. blade, $13.50. Empress ball bearing, 12x5 in. blade, $14.25; 14x5 in. blade, $14.85; 16x5 in. blade, $15.50; 18x5 in. blade, $16.25; 20x5 in. blade, $17.00.

PAINTS and OILS

MARTIN, SENOUR CO. LTD.

	Each
Enamels, Automobile—	
Ordinary Colors—	
¼ gallon	$ 1.45
⅛ gallon	.80
1-16 gallon	.45
Cardinal Red—	
¼ gallon	2.06
⅛ gallon	1.07
1-16 gallon	.57
Enamels—Engine—	
Ordinary Colors—	
¼ gallon	1.45
⅛ gallon	.80
1-16 gallon	.45

The Martin-Senour Co., Limited

MANUFACTURERS OF

High-Grade Paints and Varnishes

British Columbia Factory; 1505 Powell Street, Vancouver

Phone High 422

Scarlet—	
¼ gallon	2.05
⅛ gallon	1.07
1-16 gallon	.57
Enamel—Martin's White—	
1 gallon	7.00
½ gallon	3.58
¼ gallon	1.83
⅛ gallon	.95
1-16 gallon	.52
Decorative Enamel—	
1 gallon	5.00
½ gallon	2.58
¼ gallon	1.33
⅛ gallon	.70
1-16 gallon	.39
Enamel Bath, Tinlets, doz.	4.85
	Gallon
Ordinary colors in 1 gal. cans	$4.40
Martin Senour porch paint	4.20
Martin Senour Neutone White	3.90
Martin Senour Neutone, color	3.80
Martin Senour floor paint	4.20
Sherwin Williams, white	4.75
Sherwin Williams, color	4.40
Sherwin Williams, porch	4.20
Sherwin Williams, floor	4.20

B-H "English" Paint (8)

The white base consists of 70% pure white lead (Brandram's Genuine B.B.) and 30% pure oxide of zinc.

Made in 18 colors and white and black.

	Gallon
Black and ordinary colors, 1 gal.	$4.35
½ gallon	4.50
¼ gallon	4.65
Pints	4.95
½ pints	5.55
Pure, outside and inside white, gallon	4.70
½ gallon	4.85
¼ gallon	5.00
Pints	5.30
½ pints	5.90
Window blind green, gallon	4.75
½ gallon	4.90
¼ gallon	5.05
Pints	5.35
½ pints	5.95
Flat white and varnish white, gallon	4.90
½ gallon	5.05
¼ gallon	5.20
Pint	5.50
½ pint	6.10
Crimson, gallon	5.00
½ gallon	5.15
¼ gallon	5.30
Pint	5.60
½ pint	6.20

In barrels deduct from one gallon, price 25c per gallon.

In 5-gallon cans deduct from one gallon, price 10c per gallon.

Paints and Oils.

Alabastine—	100 lbs.
White, 2½ lb. pkgs., full cases	11.75
5 lb. pkgs., full cases	11.25
Tints or colors—	
2½ lb. pkgs., full cases	11.75
5 lb. pkgs., full cases	11.25
Colors in Oil, Pure—	1 lb. Tins.
Lamp Black	.47
Venetian Red	.27
Indian Red	.38
Drop Black	.39
Cloy Black	.40
Chrome Yellow	.57
Golden Oak	.31
French Spruce Ochre	.31
Row and Burnt Sienna	.38
Row and Burnt Amber	.38
Vandyke Brown	.44
Prussian Blue	1.06
Chinese Blue	.51
Colors in Oil—	
Ultramarine Blue	.51
Azure Blue	.44
Graining Color	.31
Chrome Green	.29
French Green	.33
Bronze Green	.34
Pattle Green	.34

Putty

	100 lbs.
Bulk, barrels, 800 lbs.	7.00
Bulk barrels, 100 lbs.	8.25
Bulk Barrels, 25 lbs.	8.80
Tins, 5 lb., lb.	.10
Tins, 1 lb., lb.	.12½

Linseed Oil

	Gallon
Raw, 1 to 5 barrels	$ 1.35
Boiled, 1 to 5 barrels	1.38

White Lead in Oil

	100 lbs.
1 to 5 tons	16.55
1,000 lbs. to 1 ton	17.05
Less than 1 ton	18.55

Turpentine

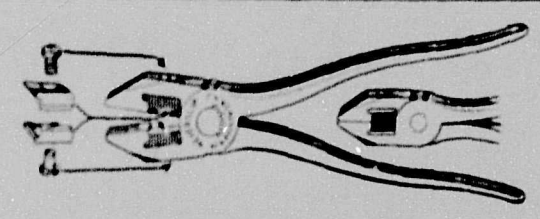
	Gallon
Barrel lots	1.70
Case Lots	1.85

Varnishes

	Gallon Less 33 1-3
Elastic, No. 1	$ 9.30
Elastic No. 2	8.50
IV Linoleum	7.50
IV Marine Spar	8.00
IV Pale Hard Oil	5.30
IV Furniture	4.20
	Less 40
Lacqueret	6.75
Wax, lb.	.50

Japans and Dryers

	Gallon, Less 33 1-3
IV Black Asphaltum Varnish	$ 2.90
IV House Painters' Japan	4.20
IV Japan Dryer	3.30
IV Liquid Dryer	3.60
IV White Japan Dryer	4.50



"NEVERSLIP" PLIERS

Made of crucible steel, with removable jaws and manufactured at the "Neverslip" Works, New Brunswick, N.J.

NANAIMO SETS FINE EXAMPLE

At the annual meeting of the Nanaimo branch of the Retail Merchants' Association of Canada held March 29th, the reports of the president, secretary and auditor showed the local branch to be in a thriving condition.

Officers for the year were elected as follows:

President—R. H. Ormond.

First Vice-President—J. C. Dakin.

Second Vice-President — Oliver Eby.

Treasurer—Chas. Rawlinson.

Honorary Secretary—W. R. Griffith.

Executive Committee—Fred Jepson, P. Bennett, J. B. Hodgins, V. H. Watchorn, Jas. Henderson, J. H. Malpass, Harvy Murphy, J. B. Nicholson, Percy Cowman, J. Quennell.

At the next general meeting of the Association George S. Hougham, secretary of the B.C. Board, will be present.

It is satisfactory to note that this branch, which was the first branch in British Columbia to officially apply for admission to the national association, is still going strong. This branch was organized in April, 1915, by the present Provincial Secretary, with 22 members, its membership now mustering to very close to 100 per cent of the available material.

The election of Mr. R H. Ormond to the presidency is a perfectly natural, one might say, inevitable, incident. Mr. Ormond has been actively identified with the Association since its inception and has at all times taken a keen and constructive interest in its affairs.

The season for afternoon tea is drawing nigh, and our office staff, of which the above is a "fair" sample, is looking forward to the fragrant and refreshing cup that cheers.

RETAILERS PROVIDE REST ROOM

Calgary retail merchants have subscribed to a fund to open a rest room in that city. It is felt by the merchants that a rest room will be of benefit to their trade, as country visitors can make it a rendezvous, and leave their parcels, etc., while shopping in the city. The rest room will also encourage farmers to have their wives accompany them when attending the market, as they will be assured of comfortable quarters. —The Commercial.

CONSUMPTION CURABLE

The twentieth annual report of the Canadian Association for the Prevention of Tuberculosis reveals much food for thought, for progress is being made against tuberculosis in our midst. Education and sound propaganda are bound to have a goodly influence upon the daily habits of the community. For many centuries the disease was believed to be hereditary and incurable, but today scientific research has established that it is not only preventable but curable if taken in its early stages. It also records a decrease in the death rate from tuberculosis in Canada of thirty per cent in the last twenty years, due chiefly to lessened infection, better living conditions and earlier treatment.

NUTRITIVE VALUE

An eminent health authority has recently said:

"Without question, the addition of Yeast to Bread is one of the chief reasons why it is an Ideal Food; and why, with the addition of milk, it becomes a perfectly balanced diet."

This is due to the rich content in Yeast of the precious Vitamine, water soluble B, now recognized as an essential food factor

FLEISCHMANN'S YEAST

More than a leavener

Aids in the assimilation of your Bread, and adds health and growth-promoting value.

It is far richer in vitamine B than any other available substance.

Its presence ensures that quick and easy digestion that makes bread the most prized of all foods

THE FLEISCHMANN COMPANY

Fleischmann's Yeast *Fleischmann's Service*

The Western Canada Baker

BAKERY, CONFECTIONERY and CATERING SECTION of The British Columbia Retailer

A CONVENTION REMINDER

Arrange to Take Your Vacation Week of October 3rd, 1921 (Convention Week).

We have been asked to remind B.C. bakers that the convention of the Bread and Cake Manufacturers' Association of Canada will be held this year at Toronto, in October. H. E. Trent, the secretary, writes us:

"'The sky is the limit.' The most wonderful response and support has been given to our convention and exhibition by the manufacturers of machinery and supplies. At this early date it looks as though the one huge building would be too small to accommodate all of the applicants for space. No one dreamed of such success.

"Are you saving up? Are you making plans? Are you talking it over with your wife? Are you arranging that nothing will keep you away? One more word—you cannot afford to stay away from the greatest Canadian educational opportunity ever given the bread and cake manufacturers, to see every modern machine and supplies in operation, working automatic bakery, possibly a small flour mill, cake mixers, dough mixers, doughnut machines, wrapping machines, moulding machines, more machines than we know the names of, and then some.

"Get this convention on your nerves, so that you must come to get cured. 2,000 attendance is our ambition. 2,000 we must have—October 3rd to 8th."

Mr. H. E. Trent's address is 208 Simcoe Street, Toronto.

A NEW BOOK FOR COMMERCIAL BAKERS

"Modern Practical Baking," by William H. Brooks, has just been issued by Willis L. Hall, publisher, Palo Alto, Cal. In this book Mr. Brooks presents in twenty-seven chapters a wealth of information on bakery goods that will be of great value. Having learned the business both in the old country and America by working in bakeries and by investigation as traveling correspondent of trade papers, Mr. Brooks is well equipped to handle his subject. Specially of interest at this time is the feature of window bakeries, of which he is qualified to speak by reason of his position with the Bake-Rite Oven Corporation.

All sorts of bakery goods are discussed, beginning with plain bread and ending with fig goods. In each chapter he gives formulas that he has tried repeatedly and found successful, so that any baker following instructions given need do very little experimentation. The chapters on Danish pastry, doughnuts, pound cake, raisin goods, almond goods and fig goods contain many new formulas for dainties that can be manufactured and sold to good advantage by the ordinary baker. Mr. Brooks is a thorough believer in progress in the baking industry, laying special emphasis on the merchandising feature. With all these matters discussed by a practical man, those who want to forge to the front in this business will learn much of value from Mr. Brooks' book.

STOPPING THE LEAKS THAT COUNT

My subject, "The Cost of a Loaf of Bread and Present-day Needs in Advertising," divides itself into two parts requiring separate treatment, although there is direct relation between costs and advertising. The cost of a loaf of bread is dependent, in some degree, upon your capacity and output; your output, in turn, is somewhat dependent upon your methods of advertising. We will, however, deal with this phase later.

What Constitutes Cost

Let us first consider what actually constitutes cost. The actual cost of a loaf of bread is the sum total of all the items of expense that have entered into its making. I dare say, if we were to ask each man here today what it costs him to make a pound of baked bread, we would get as many different answers as there are bakers in this room. The answer that would be nearest correct would be the one submitted by the baker having the best understanding of the principles of bakery accounting and cost-finding systems.

The Cost Details

Generally speaking, costs are made up of these four factors: Materials, shop expense (including shop labour), delivery expense and overhead. Using these general classifications, a baker may be able to make a fairly good guess as to what his costs are. But, unless a system tells you what became of every dollar's worth of material purchased, and accounts for every dollar paid out for labour or supplies, and gives you a close-up view of every item of cost, it will point the way to greater profits, or show you even how to avoid actual losses.

Item of Materials

Let me point to the items of materials and call your attention to a cost factor which is of vast importance. This factor is called "invisible loss." You start your month's operations with so much material on hand; during the month you receive more material; at

The Bakers' Favorite

GOVERNMENT BRAND

Cream of the West

FLOUR

THE HEDLEY SHAW MILLING COMPANY, LIMITED

MEDICINE HAT, ALBERTA

Phone Seymour 2245 **Affiliated with MAPLE LEAF MILLING CO., LIMITED**

Vancouver Office: 510 Hastings Street West.

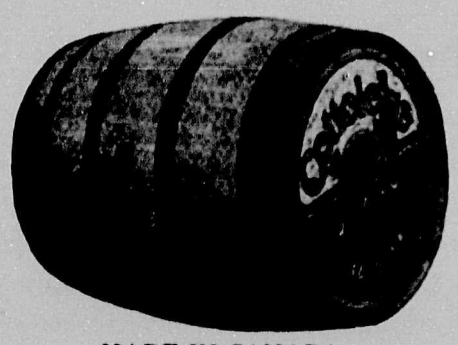
Your Cakes' Reputation MAKES *YOUR* REPUTATION

Your business flourishes or fails on the reputation of your cakes. Their tastiness is largely dependent on the uniform quality of the shortening—the fatty richness that goes into them.

The uniform smoothness with which Bakers' Cottolene works in the mixers, the reduced amount necessary and the fact that it is all fat—saves time and money.

The richness of Bakers' Cottolene makes it necessary to use only 12 ounces to get results equal to those obtained with 16 ounces of other shortenings.

Perhaps you have never "gotten around" to trying Bakers' Cottolene? Let us ship you a trial order. Prices on request.



MADE IN CANADA

THE N.K. FAIRBANK COMPANY
LIMITED
MONTREAL

Bakers' COTTOLENE

Packed in Tierces, Half Barrels, Tubs and Pails.

the end of the month you take inventory again and find so much on hand. The difference between what you started with, plus what was purchased, less what was on hand at the end of the month, represents the amount of materials the cost of which is chargeable to that month's operations. Now, add up materials used, as shown by your dough sheets—that is to say, the materials that actually went into the mixer—then add the dusting flour used and the pan and trough grease, and you will have accounted for all the materials that really went into production. Deduct this, then, from what your stock records show you used, and you will find that some of your materials have disappeared. This is called "invisible loss."

How Loss Occurs

Now, what causes this loss: You purchase flour on the basis of 196 pounds to the barrel. It often happens that flour, when received, weighs 194 instead of 196 pounds. This may be caused by loss in transit or inaccuracy in mill weights, or both. Then, again, the flour will lose more weight in storage, so that you think you are using 196 pounds when you have actually 192 or 194 pounds to use.

This discrepancy suggests the weighing of all materials when received, so that net weights may be entered in the stock record, excessive shortages be detected and adjustments made with mills, railroads, or manufacturers. Materials should be kept under lock and key, with a certain reliable employee as a stock clerk. He should check in all materials and give receipts for net weights received. He should, in turn, receive a receipt for all materials given out. Other causes contributing to "invisible loss" are materials wasted and materials misappropriated or stolen.

Importance of Invisible Loss

The importance of this "invisible loss" factor is illustrated by the example of a plant which had a loss from this source of 6 per cent during a considerable period. This plant had a stock room, but did not require that the stock man receipt for all materials taken in, or receive a receipt for stock issued to the mixer. Materials were supposed to be checked in, however, as to weight and quantity before being receipted for. An investigation disclosed the fact that one of the drivers for a local teaming company which did the hauling for the bakery was dishonest and was pilfering several sacks of flour from each load hauled. Whether he was doing this with the knowledge and connivance of the stock man was not known. At any rate, the stock man was guilty of gross carelessness and was discharged. Thereafter the "invisible loss" in this plant decreased to an extent which meant a saving of nearly $2,000 per month.

Disappearance of Stock

Sugar, lard, syrups and other materials are mysteriously smuggled out of the bakery stock rooms and one can never be sure just how many families are being supplied out of materials which the loose-system baker charges against his production costs. Without a knowledge of your "invisible loss" it is impossible to figure your formula cost each day or week.

A baker who would deposit $1,000 in a bank would naturally expect that the cashier would account to him for every penny of that $1,000. Yet this same baker will put $1,000 into stock and trust to chance as to whether the stock checks out $1,000 or $800. This money, invested in materials, is just as much $1,000 in that form as it is when it is in the bank in actual currency.

Figuring Shop Expenses

Coming to the question of "shop expense," there are items of importance here that too often are little understood or given insufficient attention. Depreciation is one of them. Some bakers don't even figure depreciation as an item of cost; others fix an arbitrary rate, which is most often too low; others again run high on this item. No apparent study is given as to what rates should be used, and this naturally makes cost figures on a loaf or a pound of bread vary. I know of bakers who charge no depreciation when they think they are losing money.

Scale of Wages

Now, the scale of wages paid for shop help has either a lot to do with the cost of a pound of bread, or little, according to the production efficiency of the men. I know of instances where the wages paid in one plant were 25 per cent higher than in another shop of similar size, yet the labor cost per pound of baked bread was less in the shop where the wages were highest.

I might go on and enumerate other cost factors that are important, such as absorption, evaporation, damaged and stale bread, dusting flour, loss of grain in scaling, and the cost of pan and trough grease, etc. The point is that all these are vital cost factors, and any system of accounting which does not bring these factors under control is inadequate for the needs of the business. The items I have mentioned are those that are controllable to a large extent, and their proper control will bring your costs down, increase your profits, and make every man in your employ more efficient.

Do Not Procrastinate

Employees, like ourselves, do their best work when some guiding influence presses them—something which compels certain results, and to do things today instead of putting them off until tomorrow. The time is now here, in my opinion, when profits will be more dependent on efficiency of management than they will be governed by the price you get for your bread or by your scaling weights. Bakers should turn their attention inward and study the means of eliminating waste and detecting inefficiency within their organization.

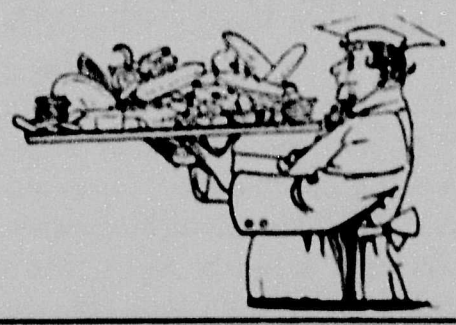
Reduce Avoidable Losses

You may cut your purchases to the minimum; you may reduce your labour to actual production requirements, but unless you reduce your burden expenses, such as avoidable loss, through waste, and provide a system whereby every department is subjected to a searching analysis at all times, you will not reduce your loaf cost to what it should be.

If you will pay more attention to the preventing of trouble you will not have to pay so much attention to stopping it.

CAKES THAT ARE SELLING AROUND TOWN

Tested Recipes from Practical Bakeshops



RECIPES TO USE UP STALE CAKE

Crumb Cake

One and one-half pounds sugar, ¾ pound lard, 1 quart molasses, 1 pint water or sour milk, 2 ounces soda, ½ pound cocoanut, 1½ pounds cake crumbs, 5½ pounds flour, spices. Medium oven.

Crumb Cake No. 2

1 pound brown sugar, ¾ pound butter, 1 pint molasses, 1 pint water, 3 eggs, 2 ounces soda, spices, 2 pounds cake crumbs, 2½ pounds flour. Mix together. Rub up sugar and butter; add eggs, spices, molasses and soda dissolved in water; then add flour and cake crumbs. Break off pieces the size of a walnut, throw in granulated sugar and pan. Bake in medium oven.

Ginger Cakes

7 pounds stale cake crumbs, 5 pounds flour, 3½ pounds sugar, 12 eggs, 2 pounds lard, a little mixed peel (chopped), 2 pounds currants, 2 ounces ginger, 1 ounce mixed spice, 4 ounces powder, about 2 pints milk. Mix into a stiff dough and roll out to about 1 inch thick, and cut out with a 3-inch cutter. Plate on greased tins, wash with milk, and allow plenty of room on tins between. Dredge well with sugar and bake in a solid oven.

Fruit Gingerbread

5 pounds flour, 4 pounds cake crumbs, 1¼ pounds butter, 4 ounces ginger, 2½ pounds brown sugar, 1 pound peel (cut fine), 2 pounds almonds, 1½ ounces mixed spice, 1 ounce powder, 3 pounds syrup, 2 pounds sultanas, 12 eggs, about 2 pints milk. Mix in the usual manner and bake on a sheet tin with wooden upsets; or if you have a sheet tin with four sides it would do better. Bake about 320 degrees. When cold, cut up in ½-pound and 1-pound pieces, which can be wrapped in parchment paper.

Gingerbread (Common)

3½ pounds flour, 1 pound stale cake crumbs, 1½ ounces powder, ¾ pound sugar, ½ pound lard, 1 ounce ginger, ½ ounce spice, 2½ pounds molasses, essence of lemon. Rub the whole well together and mix into a dough. Weigh out and bake in any size required.

Gordon Buns

4½ pounds stale crumbs, 4 pounds flour, 1 ounce powder, 1½ pounds butter or lard, 1½ pounds sugar, 10 eggs, 1 ounce mixed spice, ½ ounce ginger, milk. Rub together and mix into a firm dough and weigh into 6-ounce pieces, and then divide into four. Mold up round, flatten out; mark on top with a knife blade, wash with egg and turn on rough sugar. Plate on greased tins. Bake in a moderate oven.

Ginger Cakes

3 pounds stale cake crumbs, 3¾ pounds flour, ¾ pound mixed peel, 2 ounces powder, 1½ pounds sugar, 12 eggs, 1 ounce ground ginger, 1 ounce mixed spice, milk. Cream up as for ordinary batter, add eggs, and then add the flour, with the powder previously sifted in; then add part of the milk, and lastly add cake crumbs and enough milk to make a nice batter. Weigh into square tins at 1 pound and bake in an over about 340 degrees.

Almond Cakes

3 pounds cake crumbs, ½ pound ground almonds, ¼ pound flour, ¼ pound chopped almonds, ¾ pound sugar, 6 ounces butter, ¾ ounce powder, 12 eggs, a little essence of almonds. Cream up in the ordinary way; fill into small, well-greased, round hoops. When done wash over with thin water icing and roll in chopped almonds previously browned in the oven on a sheet of clean paper.

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Notes from England

WEIGHT OF LOAF ENACTMENT.

It is believed by the N. A. that the new committee that has been set up is to specially investigate the working of this war measure with a view to recommending its adoption as a permanent enactment, regarding the manufacture and sale of bread. If this is so, the baking trade over here will fight the measure tooth and nail. At the time when this order was made the trade had no means of preventing its appearance. We were at war and food was in a dangerous position. Today the conditions are by no means the same. Ever since this provisional bread order has been in force many members of the trade have been shamefully dealt with under its provisions. The wording of Clause B is almost impossible to carry out.

Standardization in England

It is perfectly easy for these departmental officials to dogmatize and say that bread must weigh one pound or an even number of pounds, but they do not tell us how it is going to be done. By an adjustment of weights bread can be made to conform to these provisions immediately it comes out of the oven, but how about after, say, eight hours old? Surely an inspector will seek to find his victims, not when he may guess the bread is hot and new, but when it is a fair number of hours old. One might justly hazard a suggestion that the making permanent of such a law is a new means of extorting money from helpless traders. The suggested law is not fair, and is not in keeping with our traditions of treating our merchants fairly and squarely. Furthermore, it savors of trickiness, and of an unworthy motive of endeavoring to compel bakers to conform to conditions which no scientist has yet been able to definitely ascertain.

The only reason bakers have put up with this Bread Order so long is through a sense of loyalty to the nation in admittedly difficult times, and it is not playing the game to take advantage of our temporary acquiesence, in order to make such provisions a part of our permanent legislation in regard to the manufacture and sale of bread. Before this Bread Order made its appearance bakers were able to make up any deficiency in weight by the addition of a small piece of bread or rolls, but this practice is now illegal.

There are so many difficulties bakers are up against in making bread weigh exactly one pound or an even number of pounds. Bakers are as keen as our legislators in safeguarding the interests of the public, but this should not be effected to the obvious detriment of bakers. Bread is always made a number of hours before it is sold, and the evaporation that takes place, and loss of weight through other circumstances varies considerably. In fact it is almost impossible to standardize these factors. Consequently, bakers can never feel safe against being victimized by the Weights and Measures Inspectors and we notice an ominous reference made in the report to the effect that the imposition of heavier penalties for offences than the penalties specified in the Bread Acts should be made.

Now it is up to all our trade papers and trade associations to fight these fads and fancies of the limpets in office. We have had more than enough of official interference in the past years, and if we are wise we will raise our voices strongly against any new permanent legislations on the lines indicated. This is a testing time for British bakers. We shall soon know what influence our trade papers and trade associations have when they are up against a Government department.

This is a time for getting together and putting every ounce of strength into our opposition. There are hundreds of ways to go about it and we should see to it that no stone is left unturned until we make sure that the trade is not going to be made the tools of officialism. There comes a time when even the patience of Job can be pierced, and if bakers desire to retain their liberty of action they should make no mistake in defeating the present objects of the Food Ministry.

A journal devoted to science asks its readers: "How should women dress?" Seems to us the old-fashioned way of putting one's outside garment on last is about as good as any.

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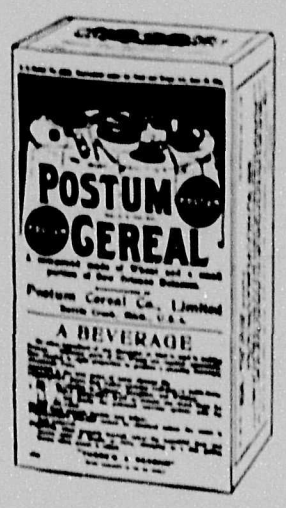

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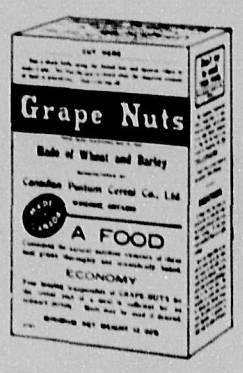

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