THE BRITISH COLUMBIA

RETAILER

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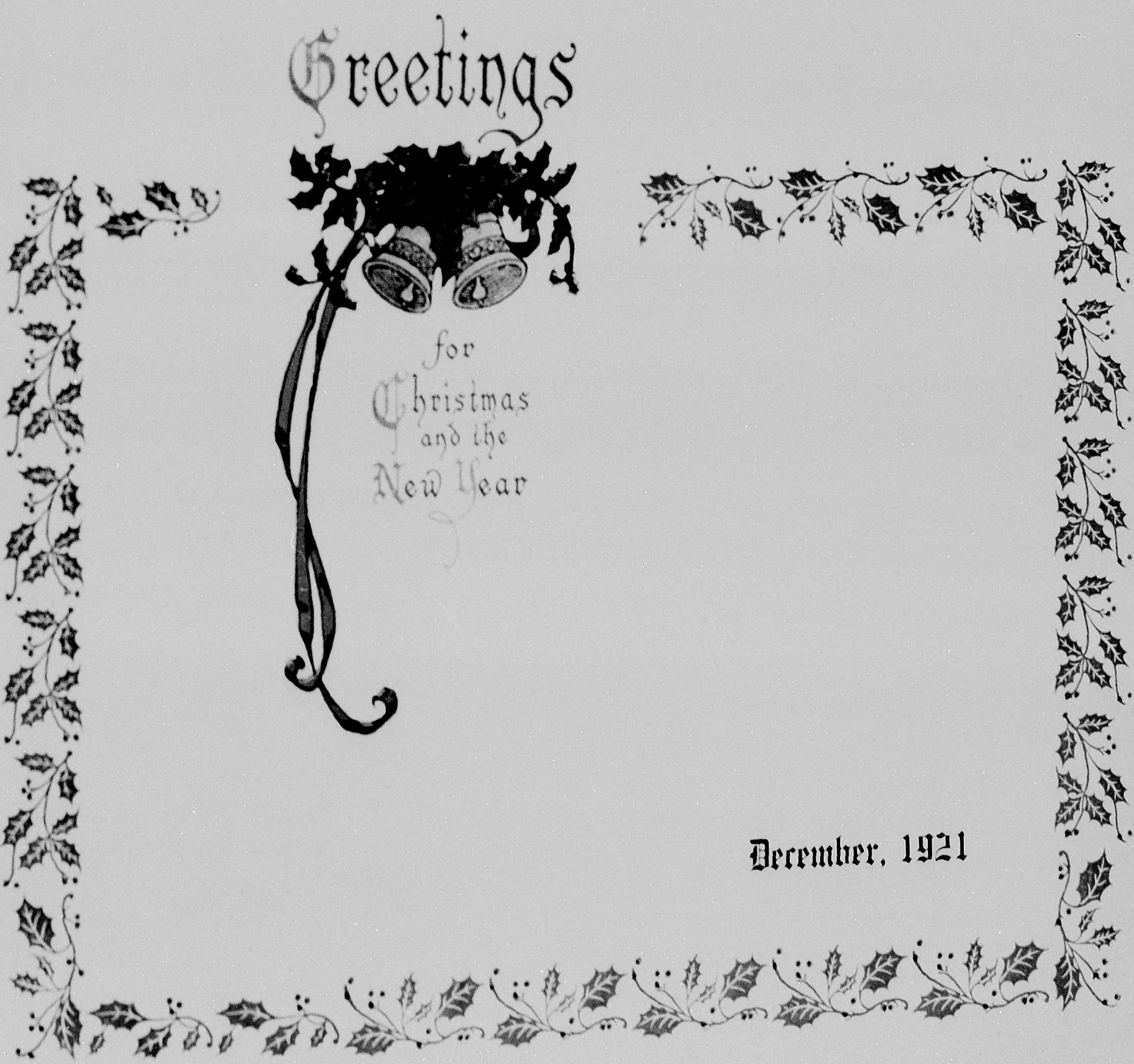


"Standard" Paper Bags

Paper Mills:
La Chute and
St. Jerome, Que.
Manufacturers since 1870.

Retail Merchants cannot afford to look upon paper bags, merely as containers.
The Customer, whose purchase is presented in a bag that tears, is humiliated, possibly lost.
The "STANDARD" paper bag is the result of nearly fifty years experience in the manufacture of paper bags. This statement warrants our assertion that the name "STANDARD" on a paper bag means your protection.
We carry a large, assorted stock of light and heavy Kraft and Manila bags, and can fill your order promptly at the best prices.

QUALITY FIRST AND ALWAYS.

J. C. WILSON, LIMITED

Phone: Seymour 781

1068 HOMER STREET. VANCOUVER, B. C.

Royal City Brand

CANNED FRUITS, VEGETABLES & JAMS

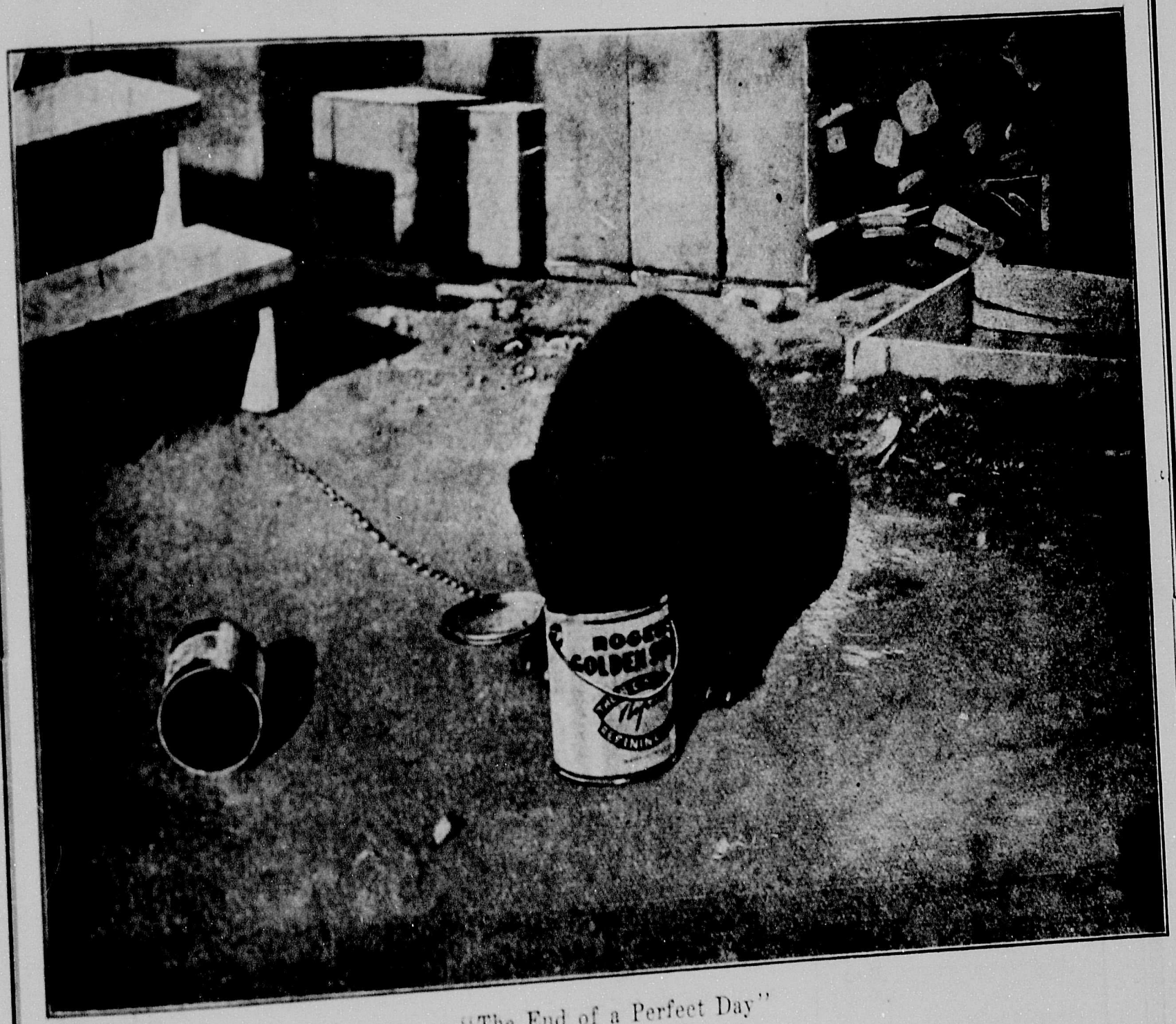
"From the Gardens of the Fraser Valley"

Very often one hears the expression, (well what all do you pack, we have had your tomatoes and peas, in fact we carry them always and they certainly are fine).
Under **"ROYAL CITY BRAND"** we pack the following fruits and vegetables: Apricots, Peaches, Pears, Strawberries, Raspberries, Loganberries, Blackberries, Lawtonberries, Apples and Crab apples. Tomatoes, Tomato Ketchup, Tomato Puree, Beets, Beet greens, Peas, Wax Beans, Green Beans and Pumpkin.

"And They Are All Grown in B. C."

We wish you all a Merry Xmas and a Bright and Prosperous New Year.

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.

NUCOA

"A Wholesome Delicious Spread for Bread"

A Market as big as 27,000,000 Daily Meal-Times

NUCOA sells readily to all classes of people. While the price is a moderate one, its pure wholesomeness and delicious flavor has earned it a place three times a day on the tables of rich and poor alike.

Use Nucoa in your own household. Find out how good it is and you can sell it better. It is the aristocrat of spreads for bread. It is made wholly of sweet nut oils and pure pasteurized milk. It is absolutely free from animal fats.

The call for Nucoa is the steady, every-day kind—the sort of demand which grocers like. Nucoa has been, and will continue to be, well advertised. Nucoa advertisements are now appearing in the leading newspapers from coast to coast. Every sale of Nucoa brings you a good margin of profit and Nucoa will bring customers to your store from a dozen blocks around.

The distinctive high-quality of Nucoa and its long-keeping qualities protects every grocer against loss from spoilage, but to make your assurance doubly sure, we ***guarantee Nucoa to stay sweet until the last morsel is consumed.*** This guarantee is absolute and unconditional.

If Nucoa is not already in your stock, you should communicate with your jobber without delay.

ORDER NUCOA FROM YOUR JOBBER

The Jobbers Listed Below Have Just Received a Fresh Shipment of Nucoa and are Ready to Promptly Supply Your Needs.

BRITISH COLUMBIA:

Vancouver — Urquhart & Company Limited, 55 Powell street.

MANITOBA:

Winnipeg—A. H. McIntosh 618 Mulvey Avenue.

ONTARIO:

Hamilton—Fearman Bros. Limited.

We shall be glad to make exclusive jobbing connections in territory now open.

THE NUCOA COMPANY

297 Fourth Avenue

NEW YORK -:- N. Y.

The Government of
The Province of British Columbia.

DEPARTMENT OF PUBLIC WORKS

Notice Re Rule of the Road

NOTICE is hereby given that in accordance with the provision of the "Highway Act" the Rule of the Road is as follows:

In Traffic District No. 1 - Keep to the RIGHT on and after 6 a.m. Sunday, January 1st, 1922

P.S.—Traffic District No. 1 includes Vancouver Island and adjacent islands, and the Mainland west of North Bend to the Coast, north to Queen Charlotte Sound and south to the International Boundary Line.

By Order,

J. H. KING.
Minister of Public Works.

Department of Public Works,
Parliament Buildings
Victoria, B. C.
November 15th, 1921.

LAUREL BRAND
PURE FOOD PRODUCTS

are consistently high in Quality for many practical reasons:

1st. Our factory is adjacent to the orchards and strawberry gardens of the Saanich peninsula, the banner fruit districts of Vancouver Island; consequently all produce reaches us in bright fresh condition.

2nd. All containers are sterilized and nothing but carefully selected fruit and pure cane sugar are used; NO SUBSTITUTES, COLORS OR PRESERVATIVES.

3rd. WHITE LABOR ONLY IS EMPLOYED—and every manufacturing process is carried out under our own personal supervision, in a modern sun-lit factory. We invite your inspection at any time during working hours.

THE LAUREL BRAND

is a definite assurance that you obtain direct from the source of production to your own table delicious fruit and vegetables grown and ripened in the genial sunshine of Vancouver Island, packed under strict hygenic conditions, and backed by our own guarantee of SATISFACTION or money refunded.

The LAUREL CANNERS Limited

Factory
4190 Quarda Street

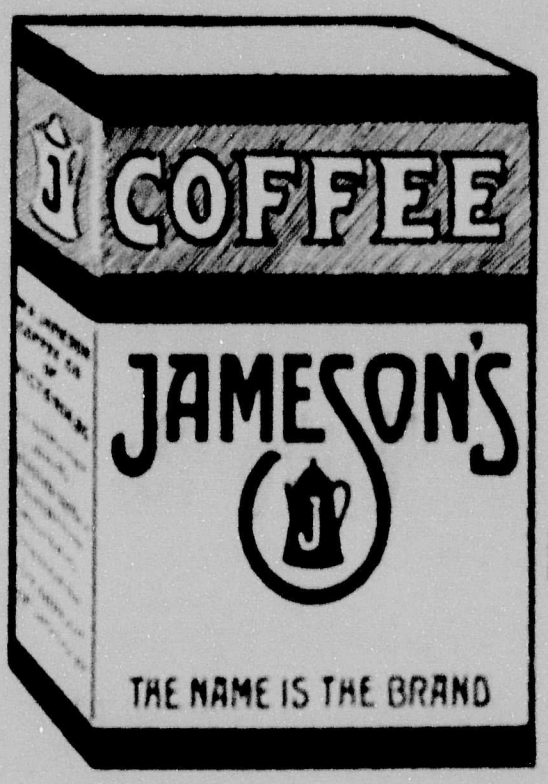
P. O. Box 992
Victoria, B. C.

HERE'S A # *COFFEE*—

that makes for

REPEAT SALES

A coffee whose alluring aroma and even taste will introduce new customers to your store.



Make room for this COFFEE on your shelves—we welcome enquiries.

W. A. JAMESON COFFEE CO. OF VICTORIA, B. C.

Coffee and Tea,
Spices,
Baking Powder,
Extracts.

TEMPTING THE PUBLIC

Tempting and inducing the daily "passer by" to not only gaze in your window but to buy.

Lamatco
3 PLY COTTONWOOD VENEER PANELS

This King of Wallboards can help you. Without a doubt the finest material for display backs—decorative partitions—window grounds and even your own office. Lamatco is economical—will neither expand nor contract when in place—is immune from the effects of moisture—easily applied—cheap and durable.

Write for samples and particulars.

LAMINATED MATERIALS
LIMITED
NEW WESTMINSTER, B. C.

Made in Canada for Canadians

MATCHES THAT LIGHT

There are many kinds of matches.

The customer-annoying kind that won't strike or that fizzle out when struck—the dangerous kind from which the heads fly off and explode—and the kind which includes a generous assortment of headless sticks and broken pieces.

There are **real** matches too of course. **Eddy's** for instance. Matches as good as skill and experience can make them—**over thirty** different varieties—every match in every box a real match—made to sell—made to satisfy.

Which kind of matches are **you** selling—the inferior kind or Eddy's, the matches that always satisfy?

The E. B. Eddy Co. Limited
HULL, CANADA.

The BRITISH COLUMBIA RETAILER

Published Monthly. THIRTEENTH YEAR

GROCERIES, DRYGOODS,
HARDWARE, FOOTWEAR,
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.

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EDITORIAL

In extending to our readers the old,old wish "A Merry Christmas and a prosperous New Year," we would embody a further thought in this Seasonal message.

The Retail Merchants, possibly more than any other section of the community are in a position to help, by a self-reliant forward-looking optimism, towards the restoration of confidence so necessary at this present time.

It has always been the case that prices appear too high, when the public's spending power is diminished, and since money paid out goes largely to the Retail merchant, he is the natural target for criticism. Right here is the retail merchant's opportunity—not to defend his prices—not at all, but to demonstrate that the same problem his customers are confronted with, is his also, a problem which can never be solved by antagonistic bickering about prices; but can, and will be solved only by a spirit of friendly encouragement expressed openly and cheerfully by the merchant to his patrons. What better opportunity for a start in this direction could be found than Christmas time? Let the set principle prevail, that every customer who enters your store receives the same courteous attention, regardless of his or her standing in the community.

Let your friendliness and that of your sales force be the real thing, not a few promiscuous smiles rendered gratis to patrons because it happens to be the festive season. No single opportunity should be missed to express the feeling of cheerful friendliness, for such a feeling is catching, and will pay the dealer handsome returns.

People leaving a store which engenders such a feeling will return to deal there, rather than at the gloom-infested "dungeon" across the way.

The retail merchant can, and we believe will be one of the largest factors in helping to bring about a return of that confidence so essential to the welfare of the country.

Disarmament.

The eyes of the world are focussed upon Washington, where the beacon lights in the realms of brain, from almost every corner of the globe, are engaged in earnest conference. The people of many lands, still bleeding from deep wounds, infected by the great war, are feverishly listening.

Princes and paupers, millionaires and sons of toil, are silently praying that the preliminary discussions now going on in America's Capitol, will ultimately enable mankind to live in peace and plenty, instead of in constant fear of war and misery.

And while the nations seem willing to take initial steps to eventually dethrone the God of war, it seems to us that in industrial life also a disarmament conference might not be out of order. In our mind we would picture the day when a conference of the leaders of the retail trade will finally decide that all parasites endangering retail merchants' business shall be finally exterminated. When the joyous day finally arrives and the many existing evils so ruinous to the retail world are rendered offenceless, honest competition, based upon a fair living profit, to the satisfaction of the public, will rule.

REDUCTIONS AND SPECIAL INDUCEMENTS.

It is apparent to the most casual observer that the buying public need special inducements to make them purchase.

This suggests either one of two things, a shortage of memory which must be constantly reminded that prices are lower, or reluctance to buy unless cut prices are offered. Should the public contract a mania for bargain-hunting, every possible means should be utilized to remedy such a "malady".

The holiday season will be of assistance here, inasmuch as it will not be so necessary to offer special price reductions when people are buying goods for gift purposes, but it is, nevertheless quite in order to emphasize the fact that prices are lower than was the case last year.

The bargain hunting habit is one easily formed and the retailers, themselves, are the ones who do most to create it. Cut prices attract trade at times when no other appeal is effective but when a prolonged condition develops wherein nothing but cut prices will induce purchases, it needs looking into. The cut prices become the merchant's master instead of being his servant. Instead of being a lever to force trade they become a drain on his resources.

A Soft Answer.

New Office Boy: A man called here to thrash you a few minutes ago.

Editor: What did you say to him?

New Office Boy: I told him I was sorry you weren't in.

Do We Want "Maintained" Prices?

Grocers Must Answer That Question Definitely, Not Next Month or Next Year, But Now.

T. Johnston Stewart.

Price Maintenance is either a good thing for the Grocery Business or it isn't a good thing for the Grocery Business. If it is a good thing we want to do our utmost to sustain it. If it isn't a good thing we want to free certain manufacturers and wholesalers from the real or imaginary obligations it involves.

Let's see if we have a clear conception of what "Price Maintenance" means. Most manufacturers and wholesalers who have espoused the doctrine—making it a governing principle of their business, have done so for the purpose of conserving the rights of the consumer and the dealer alike. Some have established a resale or retail price which allows the dealer a small profit over and above average overhead charges. In other words, the resale price insures the cost of doing business plus a point or two for profit. Others have established a resale price just within or about the average cost of doing business. Still a few more have established a Minimum Resale Price—a price that allows the dealer about half the cost of doing business on each transaction, instructing him to look to "Turnover" on the goods for actual profit.

Now, strange as it may seem, you Grocers have fallen hard for the Minimum Resale Price and naturally those manufacturers and jobbers who have maintained prices at a notch where you could make a little real money on each transaction are wondering how low they should cut the retail margin to please you.

Observe that we are not blaming you. We're merely stating the facts as they are. Indeed, we are quite willing to haul in a few extenuating circumstances in order to prove that the average grocer is not the altruist he seems to be. Yet, by and large, the actual Price Maintenance Manufacturer, or Jobber, has a sound case and in the last analysis we are bound to render a decision against you.

Get this point clearly fixed in your mind: **Price Maintenance is a misnomer when applied to goods that do not show a net profit on each transaction.** We do not argue that you should not push and sell such goods—we do not even say that it is not profitable to sell them under certain circumstances. Not at all. We only say that such goods should not be classified as articles on which a favorable price is maintained. But, and this is important, the average grocer is handling too many articles on which he must depend on "Turnover" to strike a favorable balance. To state the matter tersely: **The doctrine of Turnover is insidious when applied as the average grocer is being taught to apply it.** If he continues to apply it—to depend on it in anything like the degree he is depending on it today, he's bound to fail. For the very simple reason that his business is not big enough **in dollars and cents** to depend on "Turnover" in anything like the ratio on which he relies on it, to make a profit.

There are two ways of marketing a line of goods successfully through the regular grocery channels. One way is to invest **heavily** in general advertising thereby insuring a large enough demand for the goods to force the dealer to handle them on any kind of a margin. The other way is to invest a reasonable amount in general advertising—securing the active and cordial support of the dealer by allowing him a fair working profit.

Both ways are being successfully applied today. The latter way is **the more economical** method of marketing goods for all parties concerned. The former way is bound to **destroy the grocery business as we know it**—bound to finally react against the interests that sustain and maintain it by forcing the distribution of foodstuffs into the hands of chain systems which, through the natural processes of evolution, will ultimately **control** manufacturing as well as distribution.

Trade analysts harbor no illusions regarding the ultimate outcome of modern industrial processes. As far as food distribution is concerned we are driving straight towards the swift evolution of chain store systems—**unless the grocer wakes up sufficiently to assert and maintain his importance as a factor in merchandising.**

Careful students of food distribution have hailed the **real** Price Maintainers as saviors of the present system but unfortunately the breezy business philosophy of heavy investors in general advertising has beguiled the average grocer into the belief that five and five are twenty instead of ten.

We know that advertising can be operated as an economic factor in marketing the goods but it is not applied in that way when the average grocer is lead to believe that it will save him as a commercial unit through "Turnover." One by one his "money-makers" are being driven into the "Turnover" section of his business and few articles in this section can be disposed of rapidly enough to insure a profit—let alone buttressing up the portion of his business that must be transacted at a loss.

Reflect on the two methods of marketing the goods as outlined in the foregoing paragraphs. Both ways are recognized as sound and ethical business practices. First: The Heavy Investor in Consumer Advertising, as a general proposition, intends to get **your** co-operation as a distributor **willy nilly.** Second: the Economic Investor in Consumer Advertising, as a rule, calculates on allowing you a margin wide enough to meet your overhead charges and to make a little money on each sale. Number One believes, and with reason, that he can force your hand by creating an **insistent** demand. Number Two thinks **it's up to you** to create demand by using your selling ability. He's willing to play the **demand creating** game on a fifty-fifty basis with you. He will invest some money in advertising but because of the margin he allows you he simply cannot invest heavily enough to create **all** the demand he is entitled to expect.

Plainly, it's strictly up to you as the final distributor to decide this matter. If you flop over to the **low** margin man the **real** Price Maintenance men are bound to abandon that policy—**abandon it entirely.** As Trade and Advertising Counsel we would be compelled to advise them to do so. There would be no other way out of the difficulty **for them.**

For example: We might say to a Tea House—cut 5¢ per pound off the margin you are now allowing the trade. Add that to the 1½ or 2% you are now investing in Advertising and we'll create a demand for your brand that will spell TURNOVER, in capital letters for the deal-

er. **Moreover, we'll prove before the lapse of two years that those dealers, concentrating largely on your product, will make more money out of their tea department than they ever dreamt of making.**

Don't delude yourself for a moment here! **Any master advertising man could take any good tea or coffee and force you to handle it. You might conceal it—keep it under the counter but you would sell it in quantities all the same—unless you changed your business tactics**—unless you suddenly decided to boss your own business as all good merchants should.

Now follow this suggestion to its logical conclusion. The Tea Advertiser, referred to, would pay a heavy price for his first year's volume. The second year he would be in a position to cut his advertising charges to a point or two per pound. Advertising charges would gradually diminish as volume grew. Finally he would absolutely control the Tea situation at **a very low charge per pound for advertising.** And it would hardly be fair for you to expect him to then think of allowing you a margin wide enough to make a profit on each transaction. Why should he? After all is said and done his business is to deliver tea to the consumer at the lowest possible price. And since many retailers **refuse** to exercise organizations—since they **will not** or **cannot** create demand, then it's up to the man or institution wanting to do business in a large way to create the necessary demand—to **insure** it on any reasonable terms.

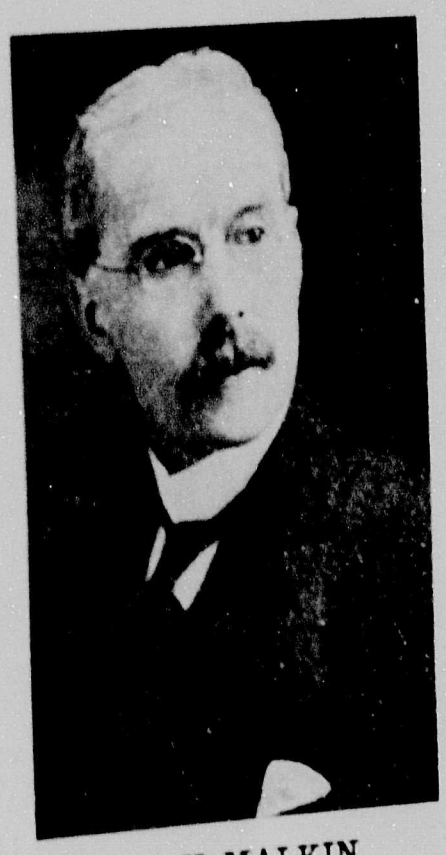
Gentlemen, if the retail grocery business is going to the bow-wows that's the fault of the retail grocers. If the retail grocers do not want to exert **some selling force** on behalf of their friends—The Maintained Price Men—then their friends will have to **abandon** the Maintained Price Policy. You cannot eat your cake and have it too. It's strictly up to the retail grocer to decide whether he is going to be a permanent factor in merchandising or not. Outsiders can only try to help him. He **must** save himself.

The manufacturer of a quality Product can only woo success effectually by straight thinking. Assuredly he wants the support of the trade. But—it may be wearisome, it certainly would be foolish, to continue to pay directly for something he is not getting. Besides he knows that Insistent Consumer Demand is a **buyable** commodity. **He simply must insure volume for himself.** Today he's probably at the parting of the ways. Which way will he take? That, Brother Grocer, is largely up to you.

PERSONAL PROPERTY OR SERVICE TAX

The fact that the term "Personal Property" is not to be applied to the Finance Minister's outlined method of collecting extra revenue for the municipalities of British Columbia, has evoked no measure of satisfaction as far as the Provincial executive of the R. M. A. is concerned. Members throughout the province are on record as being opposed to the principal of such taxation in any form, and under any circumstances, and recommend that same be abandoned and that the consequent loss of revenue be met by an increase in income tax.

Covering a period of six weeks the provincial executive R. M. A. have worked strenuously in an endeavour to effect a change in the principle of this form of taxation. Provincial President Crowder, accompanied by a large delegation visited Victoria to present the views of the retailers' interests to the Premier and his cabinet. After the able presentation of the retailer's views, the non-committal answer of the Premier, that "money must be forthcoming" was wholly unsatisfactory. The next step was to call upon the Vancouver city council. The R. M. A. executive prevailed upon that body to pass a resolution, instructing their representatives at Victoria to insist upon the relief of the municipalities, but not committing them to endose the Personal Property Tax. Thus encouraged, the executive proceeded to request all branches throughout the province to get similar action by which their city councils. This request was attended with satisfactory results. The next step was to invite President Loutet of the U. B. C. M. into conference, in an endeavour to discover a common ground upon which the municipalities and business interests could construct a fair basis of assessment for presentation to the Provincial Government for the relief of the municipalities, and for the broadening of the field of taxation. The U. B. C. M. finally endorsed the principle of the income tax, as being preferable to the personal property tax.



W. H. MALKIN
who left Vancouver recently for the Far East. Combining business with pleasure Mr. Malkin will visit India, Egypt and European Countries, including England.

The result of these endeavours was apparent when the Budget speech was delivered.

The finance minister proposed that the municipalities be empowered to collect a tax of one half per cent. instead of one per cent. as originally contemplated.

This concession, evidently due to the opposition expressed by the Provincial R. M. A. executive, is not satisfactory, inasmuch as the Association is definitely committed to the opposition of the principle of the Personal Property Tax, regradless of the money involved. After further vigorous action by the R. M. A. the government withdrew its proposal to give the municipalities the right to levy the Personal Property tax.

This news was gladly welcomed by other commercial bodies, whose representatives personally thanked the Premier for such a liberal concession, but there are rumours that the revision of the Budget announcement regarding this much-abused tax, embodies drastic features, which will not be received so avidly by the commercial bodies alluded to if, or when the tax become law.

A Year of Victory

Message of Dominion President R. M. A. to the Retail Merchants Of Canada.

To the Retail Merchants of Canada,

Greetings.

I wish to extend to my fellow merchants throughout Canada, best wishes for Christmas and the New Year.

We have passed through a trying time during the year 1921, owing to the losses which we were obliged to take on the deflated values of merchandise.

In addition to this, farmers were obliged to take reduced prices for farm products, thus curtailing their purchasing power and interfering with our regular collecting.

During the past year the officers of the Association have guarded the interests of the Retail Merchants of Canada in connection with a large number of questions. I will only refer to some of the outstanding ones which were of exceptional value to us.

1. The Sales Tax:

In placing the burden of this form of taxation at the source of supply, viz: upon the manufacturers and importers, thus relieving the retailers from the increased cost of merchandising in the absorption of this tax. This was a great achievement.

2. Test Cases:

To determine the status of the retail merchant through rulings made by the government, the Association had to take action through the courts to defend the position of retailers. In all cases we were successful, thus relieving thousands of retail merchants from double taxation. This was another achievement.

3. Board of Commerce:

We appealed against the powers of the Board of Commerce in fixing prices and our contention was upheld by the recent decision of the Privy Council. This was a third achievement.

These three acts of the Association alone represent a larger saving in one year to each individual merchant than the cost of many years' membership in our Association.

Every retail merchant in Canada from the smallest store to the largest establishment was benefitted by our victories.

I have only referred to these three outstanding Acts that were of vital importance to all retailers. Let me remind you that all legislation in some manner affects the distributor (the retailer). We must ever be alert and watchful of our interests as retailers. We can only do this through organization. Let me appeal to those retail merchants who have not yet realized what we are doing and have done for them, to assume their responsibility by becoming members of the Retail Merchants' Association of Canada.

Again I wish you all prosperity for the year 1922.

Yours sincerely,
J. A. BANFIELD,
President.

The Outstanding Act.

"A Cost of Living Commission was appointed by the Dominion Government at the request of the R. M. A., and the evidence brought out showed that the blame for the high cost of living could not be placed upon the retail merchants."

WEEKLY HALF-HOLIDAY ACT.

Illegal for Employees to Remain in Stores After 1.30 p.m. Wednesdays.

It does not appear to be generally known that the weekly half-holiday Act embodies a clause, making it unlawful for any wholesale or retail merchant to allow an employee to remain in his shop after 1.30 p.m. on that day upon which a half-holiday has been declared. This section of the Act reads as follows:—

3. (1) "On and after the first day of July, 1916, every shop shall, save as otherswise provided by this Act, be closed for the serving of customers not later than one o'clock in the afternoon on one week day in every week, and no employer shall require, or permit any of his employees to remain in the shop for a longer period than thirty minutes after the said closing hour."

(3) "Any employer who permits any of his employees to remain in the shop in contravention of the above sub-section, shall be guilty of an offence against this Act, and be liable on summary conviction to the penalty prescribed in section 8 of this Act.

Provided that nothing in this section shall render a person liable to any penalty for serving after closing hour any customer who was in the shop at the closing hour."

"Where an offence for which the employer is liable under this Act to any penalty or punishment has, in fact, been committed by some agent or servant of such employer, such agent or servant shall be liable to the same penalty or punishment as if he were the employer."

Subsection 8.—The Penalty

It shall be the duty of every employer to whom this Act applies to keep his shop closed for the serving of customers from and after one o'clock in the afternoon of the day fixed as a weekly half-holiday, and during the remainder of such day and in case of any contravention or failure to comply with this provision, the employer shall be guilty of an offence against this Act, and be liable, on summary conviction to a penalty not exceeding:—

(a) In the case of a first offence, ten dollars.

(b) In the case of a second offence, fifty dollars, and

(c) In the case of a third, or subsequent offence, one hundred dollars.

The Science of Window Lighting

Efficiently Adapted Color Effects in Show Window Lighting Will Increase Sales.

Lighting effects are possibly the most important factors in the display of goods in the retail merchant's windows, because upon the efficiency of the effect depends to a very large extent the selling value of the merchandise desplayed. A poorly lighted window does not attract the eye of the passer-by and since a large percentage of prospective purchasers find it impossible to view the store windows in the day time, it is imperative that stronger efforts be made to improve the lighting of store windows. Many retail merchants have been adverse to making the most of their opportunity in this regard, claiming that the extra cost would be out of all proportions to results attainable.

Provided that lighting effects are carried out scientifically in true artistic design, increase in business will offset the cost of maintenance by a wide margin. In an endeavour to place ideas at the disposal of our readers, the following principles, if adopted will prove of value:

Conceal all light sources to avoid glare and resultant distraction and annoyance; in general, the only lamps that should be visible are those of very low brilliancy used for decorative purposes.

Fit all lamps with efficient reflectors to get the maximum light on the goods for the minimum expenditure of power.

Choose reflectors which distribute the light in such a manner as to illuminate the display uniformly. A high, shallow window obviously requires a different type of reflector than a low, deep one. A window likely to have a high dress should be lighted differently from one in which the material is always close to the floor.

All mechanism of lighting should be hidden from the observer by some sort of screening device.

Use a background of dull finish to prevent reflections of light sources.

A light-coloured backing makes a window appear brighter with less illumination than when a mahogany, walnut or similar backing is used. Warm grey, neutral buff, cream or ivory have been effective for this purpose.

Color effects should be obtained by the use of gelatin screens such as are used for theatrical spotlights.

Among the important features are:

Variation of intensity showing the value of high intensity.

Variation of color of light, including the approximate daylight, red, green, etc.

Variation of direction and distribution of light including portable stand lamps, spotlights and footlights.

Color Effects.

The future in show-window lighting lies in the use of color effects, and all window displays should not be treated in the same manner, but each picture receive special attention.

The display man, from his training and temperament, is naturally artistic, and, once having had the idea of colored lighting brought to him, he makes use of its possibilities in a remarkably artistic manner. He recognizes that the show window's purpose is to attract attention and to create a distinct impression, and proceeds to cary out his purpose in an effective, striking and yet subtle manner.

The display man spends much time in arranging his merchandise in such a manner that the completed exhibit forms a pleasing picture. He should then paint the picture with light. In art all pictures are not of the same color, the same brightness, and do not express the same thought. Neither should every window in a store be equally bright, or lighted in the same manner. If one glances down a group of windows in a large department store they should not all appear the same. Each display should be treated differently. For some exhibits a pinkish tint of light might be suitable, for others a deep amber, still others might require a light green and so on. The artistic display man can readily determine just what effects he desires.

The show window is, in reality, a minature stage, and similar methods of lighting apply. The possibilities in the way of pleasing effects are not realized by the merchant until he actually sees a demonstration.

The central station or electric shop naturaly should be in the lead in any particular community in regard to lighting matters. If its show windows are equipped in such a manner that the effect of colored light can be demonstrated, they will no doubt awaken much interest on the part of the merchant in this subject. To produce a colored light, of course means considerable absortion and hence a high wattage required for lighting any particular area. The pleasing effect secured, however, amply repays for this additional expenditure.

It is not necessary for a merchant to install a great deal of special wiring or multiplicity of circuits in his window to get the different effects. The wiring for the demonstration, however, will naturally be somewhat complicated, for in the case of the central station or electric shop window, it is well to have a flexible lighting system. In order that the effects may be demonstarted and attention attracted a variation should be produced by means of a flasher. For such a demonstration window, it is well to install equipment approximately as follows:

Overhead window reflectors.

One or more overhead spotlights.

One circuit for baseboard receptacles.

In the average store, it does not seem to be in good taste to have the lighting system varied by means of a flasher as in a demonstration window. This might be all right to attract attention, but it is not the ultimate artistic end. In the regular store, the standard show-window equipment should be so arranged that the color screens can be introduced and used; then, as the window displays are changed, the lighting can be changed and the particular effect most suitable for that individual display secured. In addition to the regular equipment, however, it is well to have available in any department store of any considerable size, suspension type, and footlight type stoplights, which can be plugged in at will and used to bring out particular objects to an especially high intensity.

R. M. A. ORGANIZATION DRIVE IN FRASER VALLEY.

It has been planned by the Provincial executive of the R. M. A. to hold a rally, or minor convention in the New Year, at New Westminster, when the future of organization in the whole of the Fraser Valley will be given the fullest attention.

Board of Commerce

Incompetent Body Declared ultra vires in Final Court of Appeal.
By Geo. S. Hougham.

The ruling of the Privy Council made public in the press recently in which the final court of legal appeal in the British Empire declares the Board to be ulta vires revives what was once a controversial issue of considerable significance to retailers. It will be remembered that the Board arose out of the popular hue and cry for the "profiteer" and was an attempt on the part of the Government to allay public unrest with reference to the high cost of living.

It immediately established itself as a Court and held inquisitorial sittings all over the country at which retailers, and retailers only be it noted, were brought up for examination, their books of account and business affairs generally being subjected to public analysis. The Board was composed of two eminent lawyers and an executive officer of the Brotherhood of Railroad Trainmen, and out of their lack of business experience these gentlemen assisted, so it was stated, by "experts' proceeded to set aside the ordinary laws of economics and made rulings for the control of retail prices which would have been humourous but for their tragic failure to fulfil the purpose they had in view.

Personel of Board Questioned.

The Retail Merchants' Association of Canada never had any quarrel with the Board of Commerce as such, because as a matter of fact the Association has for years pressed upon the Federal Government the necessity for the establishment of some Board or Commission that would have similar functions and powers with regard to matters of Trade and Commerce as are employed by the Board of Railway Commissioners in matters of transportation. When, however, the Government established the machinery known as the Board of Commerce, they consistently ignored the repeated suggestions from the Retail Merchants' Association of Canada which were to the effect that at least one member of the Board should be a qualified business man, not necessarily a retailer, but a man familiar in a practical way with the problem of modern distribution.

The results were soon apparent in the spirit in which the enquiries were conducted, the power which the Board assumed and the rulings made under its direction. It is interesting to recall in this connection that the third member of the Board, Mr. Frank Murdock, of the Brotherhood of Railway Trainmen, was declared by the Government to be an economist of international reputation. His knowledge of economics may perhaps be judged by the fact that at an enquiry held in Ottawa, at which a retail clothier was under investigation, Mr. Murdock in the presence of the Court and a large number of business men, expressed surprise when informed that a retailer would put rent into his "overhead." The incident would hardly be worth recalling except for the prominence that has been given to Mr. Murdock's public utterances during the recent campaign in which he assured the public that the Board of Commerce had been secretly assassinated.

R. M. A.'s Position Sustained.

As time went on it became more and more evident that the Court was incompetent to fulfil the functions for which it had been created, and in order to protect retailers all over Canada from unjust persecution and unfair rulings, the R. M. A. of Canada fought a test case in the Supreme Court of Canada for the purpose of determining the limits of the powers which the Board of Commerce could exercise under the Act which created it. The position taken by the R. M. A. was that the Board had no power to fix prices and this position was sustained by three out of six of the judges before whom the argument was heard. The case was then taken to the Privy Council with the result that the position of the R. M. A. has been sustained. While it is naturally a source of gratification to the officers of the Organization that their position has ben vindicated, it is also a matter for regret that a Board with such possibilities for good, discredited itself to such an extent as to necessitate its dissolution. The incident goes to prove the argument that officers of the Retail Merchants' Association all over Canada have reiterated with constantly increasing emphasis that business affairs need to be administered by business people.

It would be as logical to have a dispute between a labour Union and an employer investigated by a Board composed of two wholesalers and a retailer, as it was to have the complicated system of modern distribution, involving a practical knowledge of the subject, enquired into by a Board composed of two lawyers and a railway trainman. It is to be hoped, however, that the unfortunate experience afforded by the Board of Commerce will be a guide in future legislation of this kind, and that the representations made by business men will receive more consideration from future Governments.

IMPORTANT MEETING OF PROVINCIAL EXECUTIVE R. M. A.

Dominion Secretary taking action to Obtain refund of Luxury Tax Paid by Automobile Dealers.

With a full attendance of Executive officers, many momentous matters were discussed at a meeting held at Provincial R. M. A. headquarters on Wednesday December 7th.

Although the time was mainly occupied in deliberations upon administrative matters, many important features were placed before the Executive for discussion including the following:

"Action to be taken in regard to smuggling."
"Peddling without licence in country districts."
"Discrimination by wholesale houses regarding cartage charges, between different districts."
"Formation of a Dominion Druggists Section, R. M. A."
"Price Maintenance."

A report submitted by provincial Secretary Hougham with reference to action taken by him regarding infrigments of trading and lottery acts.

A statement regarding the action taken by Dominion Secretary Trowern to obtain refund of Luxury Tax paid by automobile dealers.

In this latter connection it will be recalled that the finance minister of the former government recognized that retail automobile dealers had suffered considerable loss through the imposition of the Luxury Tax, and sugested that a meeting between the dealers and manufacturers would doubtless result in a satisfactory adjustment. It was also suggested that claims be filed by dealers who had suffered in this respect.

Claims are now being filed at R. M. A. headquarters, and the outcome of Dominion Secretary Trowern's action in this regard is awaited with interest.

Rulings on Sales Tax

Explanatory Statement Issued by R. M. A. of Canada.

All matters in dispute relative to the sales tax, what lines of business it applies to, and which are exempt, have now been settled and the Retail Merchants' Association of Canada has issued the following statement showing the lines of demarcation.

Gasoline is not exempt under the Act. Under the 1921 amendment exemption is made of fuel of all kinds and a list of exemptions is made as follows: "Gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes." Gasoline is not considered as fuel, and it is, therefore, not exempt.

Bread is exempt under the Act, and is, consequently, not subject to a sales tax by the manufacturer, wholesaler, or retailer. In purchasing ingredients for making bread which are not exempt, the baker who sells bread at retail through his delivery wagons or otherwise, would pay three per cent. tax to the manufacturer on the purchase of his yeast or other ingredients, or if he purchases from a wholesaler he would pay a tax of one and one-half per cent.

A cake and pastry baker who makes cakes for sale over his own counter at retail, to the order of a customer or for stock, is not subject to a sales tax. If he bakes cake or pastry to sell at wholesale he must collect a sales tax, and should keep separate accounts. When purchasing yeast or materials not exempt from the sales tax, he will pay three per cent. sales tax to the manufacturer and one and one-half per cent. to the wholesaler.

Confectioners who make and sell candy over their retail counter are retailers and are not liable to the sales tax, notwithstanding the fact that in many cases they make up their candy for stock.

This point is clearly confirmed by the judgment of Judge Gunn in the Karson case. The judgment now stands, as the appeal from this decision has ben withdrawn by the government. The retail confectioner is, therefore, freed from any liability that the government may have attempted to collect under the 1920 Amendment to the Act.

Under the 1921 amendment the position is unchanged and the R. M. A. maintain that a retail confectioner is not liable to taxation. This opinion is confirmed by the Association's solicitor. A new writ has been issued against Karson under the 1921 amendment and will be heard in the Exchequer Court. "We are quite confident of our position and suggest that confectioners be advised not to pay sales taxes, nor to take out a license, and to refuse to permit Government inspection of their books and records by Government Inspectors."

Druggists: With regard to the application of the sales tax as it affects retail druggists, the R. M. A., claim that all retail druggists who manufacture any preparation which they put upon their shelves, or make up to the order of a customer, are exempt from the sales tax.

Florists: A large number of retail florists grow their own flowers and plants in their own conservatories for sale in their retail stores. They are classed as producers by the Department of Customs, but they only produce for sale in their retail premises and, consequently, cannot be called upon to pay a sales tax to the Government.

They make wreaths, bouquets and other designs in flowers for their customers, and in doing so they cannot be classed as manufacturers under the Act and are, consequently, not called upon to pay a sales tax.

The great majority of florists throughout Canada are subject to competition with market gardeners, who grow large quantities of flowers and sell them in public markets, hotels and other places and who do not pay a sales tax, and these market gardeners are very severe competitors of those florists who purchase their flowers from wholesale dealers who pay a sales tax on the same. This is quoted merely to show some of the injustices that the trade is subjected to.

Retail Furriers, who manufacture goods to sell over their own counter at retail, for stock, or to the order of a customer, are not required to take out a license or to pay a sales tax. Some of them have workrooms located in places separate from their retail stores, and then they only manufacture goods made to the order of their retail customers and for their own retail stores, and they do not supply any other retail furrier. They are not required to take out a license or to pay a sales tax to the Government. Any goods they may make to sell to the trade would be regarded as selling at wholesale.

A large number of furriers buy raw furs and have them dressed by people who make fur dressing a business. "In our opinion, the retail furrier should not pay a sales tax on the cost of dressing, as we consider such operations are exempt."

A test case, however, is now before the Courts on the same point in connection with another section of trade, and until this is settled members are advised not to collect or pay any sales tax.

Ice Cream Venders: We consider that all manufacturers of ice cream who sell their products at retail over their own counters are exempt from a sales tax, and that there is no power in the Act enabling the Minister of the Department of Customs to fix an artificial price as to the cost of ice cream. Any tax that may be collected by manufacturers who make ice cream for resale to retailers must be collected on the actual cost of the goods to the retailer.

Printers are regarded by the R. M. A. as well as by the Department of Customs and Excise, as retail merchants. Anything printed by them to the order of a customer is not subject to a sales tax. "We consider that anything they print to place on their shelves for sale to customers over their retail counters, or any printing that might be done by them for their customers or for other printers or stationers, when the paper is supplied by the customer for the purpose of being printed, is not subject to a sales tax. Regarding the latter clause, the Government has disputed the contention of the R. M. A., and has instituted a suit against a firm of printers in Saskatoon, Sask., which is now before the Courts, and until this matter is settled we advise our members to not collect or pay any sales tax.

In purchasing paper from the manufacturer, he is called upon to pay a sales tax of 3 per cent.; if he purchases paper from a wholesaler he will pay one and one-half per cent.

Sales Tax Items.

Government auditors are not entitled under the Act to examine the books of retail merchants who are not required to pay a sales tax.

In the case of a firm claiming to be manufacturers, if they import a large number of goods which they sell to retail merchants, they should not be allowed to collect a sales tax of three per cent. from the retail merchants, on the understanding

that the said goods were manufactured by the said firm.

"We contend that any securities or money taken by the Government from retail merchants who are not entitled to pay a sales tax, should be refunded and returned to the retail merchant."

INCREASED SALES AND BIGGER PROFIT FROM EGGS.

The accompanying illustration is a photo of a show window of the A. & C. Grocery, 520 Granville Street, Vancouver, which attracted unusual attention and helped to more than double this store's egg business. This beautiful window featured eggs and was artistically dressed.

As will be seen from the illustration the Dominion Government Egg Ehibxit is used in this window. This was done in connection with the Live Stock Branch of the Deminion Department of Agriculture which is carrying on successful educational work through the retail stores to increase the demand from the public for eggs graded according to the Canadian legal standards. These standards have been on the statute books of the Dominion since 1918 and have been in use for export since that year with the result that Canadian eggs in the British markets are always quoted from two to five shillings higher than similar American eggs. It is clearly to the retailers' as well as to the consumers' interest that these standards be adopted for domestic purposes as well.

With this end in view the Dominion Live Stock Branch is extending to retailers who will retail eggs graded according to Government standards the following service, viz., The assistance of a Government Egg Inspector for one month to grade the dealer's eggs or instruct him or one of his assistants in the grading of eggs according to Canadian stanards. In order to acquaint the dealer's customers with the fact of his selling eggs according to grade, the Live Stock Branch at Ottawa will mail an individual letter to each of the dealer's customers as per a list of customer's names supplied by the dealer. This letter sets forth that the dealer has referred the customer's name to the Live Stock Branch and that the dealer is now selling graded eggs under the Canadian standards, and gives also a brief summary of the results of a recent series of experiments carried out by the Household Science Department of Macdonald College in reference to the relative suitability of the different grades for culinary purposes. Furthermore, the store which adopts the sale of graded eggs is offered the use of the Government Egg Exhibit for at least one week.

This service by the Dominion Live Stock Branch is open to all dealers to the extent of the capacity of the Branch to handle it. The A. & C. Grocery was the first store in B. C. which adopted the sale of eggs according to grade and this store more than doubled its sale of eggs during the first month and sold at a better profit. Several Vancouver dealers have since adopted it with satisfactory results and reports from many other centres in the Dominion where eggs are being sold according to grade are most surprising. One retailer reports that his egg business has more than trebled in a month and another just recently sold one thousand dollars worth in a period of ten days. Not the least surprising of the result is the increase in the number of customers coming to those stores which sell according to grade, and it appears that just as in the case of the country merchant who bids for eggs to sell goods, so can the city retailer who puts up and guarantees a graded article in accordance with the standard grades

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

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

by so doing induce other customers to come to his store to buy other goods.

Eggs as laid are one of the most uniform food products in nature. Eggs as received by the average consumer are amongst the most variable products as to quality. Some dealers handle better eggs than others although most retailers are anxious to sell the best, but unless the standards for quality of eggs are adopted by the retailer he has no way to protect himself in buying eggs nor has he any way by which he is able to prove to his customers that he is really giving them full value for their money. The housekeeper has proved that she is perpared to pay a premium for guaranteed eggs graded according to Canadian standards.

The B. C. office of the Dominion Live Stock Branch, 419 Duncan Building, Vancouver, will gladly give retailers further particulars about its work of increasing the sale of graded eggs.

A. & C. GROCERY WINDOW DISPLAY
520 Granville St. Vancouver, featuring Government Standard eggs.

CERTIFIED PUBLIC ACCOUNTANT

will write up Retailers' Books evenings at reasonable rates.

Apply:
Box 313, B. C. Retailer

No Springs Honest Weight

CANADIAN TOLEDO SCALES

Installed in your
STORE FACTORY
WAREHOUSE
insure
ACCURACY. SPEED. ECONOMY

Write or Wire
Canadian Toledo Scale Co., Ltd.
424 Cordova St. W. Vancouver, B.C.

E. S. CHAMBERS, Sales Agent.

Great West TEA

PACKETS ONLY

No Premiu ns No Deals
No Price Cutting
QUALITY ONLY

Western Grocers Limited
VANCOUVER, NELSON, CRANBROOK, B.C.

The Manufacture of

WHITE STAR YEAST CAKES

Is superintended by an expert of 25 years
Yeast Cake manufacturing experience

Reliable - No Experiment

- Every Package Guaranteed -

3 DOZ. CARTONS TO BOX

VANCOUVER, B. C.

A. MACDONALD & CO., Wholesale Grocers.

The Saddest Words in the Grocery Business: "I Took a Chance!"

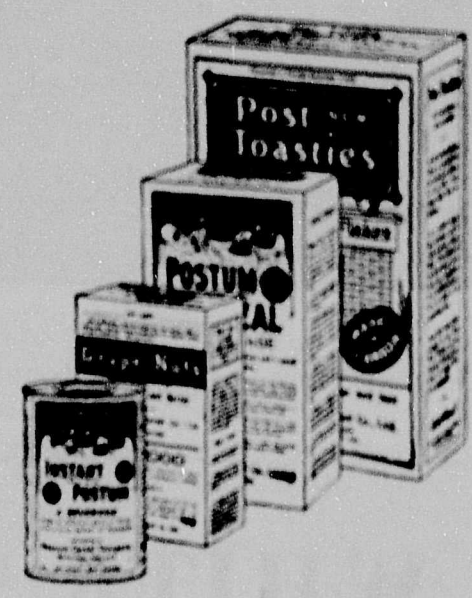
It is said that the remarkable success of Mr. E. H. Harriman, the great railroad man, was due to the fact that "he never took a chance." His keen eye sought only the sure things.

The wide-awake grocer needs no longer to take "chances" with the goods he buys.

When the risk is eliminated and the sale guaranteed, as in the instance of Postum, Grape-Nuts and Post Toasties—there's no excuse for taking chances.

There's a reason for the positive sale guarantee back of Postum, Grape-Nuts and Post Toasties.

It's the Postum year-round publicity policy—not a policy that blows hot and cold—but a systematic and uninterrupted National advertising campaign that insures always a quick and profitable turnover on every package the grocer buys.



Canadian Postum Cereal Co., Limited

Windsor, Ontario, Canada

GROCERIES & PROVISIONS

GENERAL BUSINESS CONDITIONS.

Retailers are now in the midst of a general Christmas rush. Delayed buying on the part of the general public would make it appear that the next ten days will be busy ones for the general grocery trade. While generally speaking business was none too good during the past month, it is expected that December will be a very good month. Collections are reported to be fair with very little tardiness. Many attractive and tempting grocery windows are now to be seen in all up-to-date stores. A good display of Christmas goods will help materially to increase sales on these lines.

MARKET NOTES.

Shelled Walnuts—Retailers have been anxiously awaiting the arrival of supplies of new shelled walnuts. Some weeks previous to the arrival of the Empress of Asia, shelled had been practically cleared. This vessel brought over only a limited supply which was quickly cleaned up. Ample supplies, however, should arrive in time to take care of the holiday trade. Incidentally this is only the second time in many years that new shelled walnuts have reached this market in time for the Christmas trade. French nuts, which formerly were the only shelled nuts available were all of the previous years' growth. It is interesting to note the French shelled walnuts of last years growth now being sold in Eastern Canada are costing the retailer 95 cents per pound, while new stock Manchurian shelled walnuts are selling at 37½ cents per pound for the very best variety, and as low as 40 cents for the cheaper grades.

Shelled Almonds—The car of Spanish shelled almonds which arrived November 15th is now entirely out of wholesalers hands. The retailer who did not lay in sufficient stock to take care of his Christmas needs will find it very hard to get further supplies. The next car is not due until about the 20th of December.

Table Raisins—The car of Spanish Table Raisins referred to in our last issue arrived in excellent condition, notwithstanding reports that severe rains had damaged the Spanish raisin crop. It is hardly expected that the supplies of Spanish raisins will be sufficient to fill the demand and some retailers will have to fall back on the California Table Raisins. These are packed in attractive one-pound cartons costing the retailer $5.60 per case of twenty cartons.

Bulk Dates.—The sale of bulk dates during the past few months has been enormous, far heavier than in pre-war years. New crop Halloween's due about January the 20th are being offered at 12 cents per pound.

Sugar.—Market steady. During the past few months there have been several thousand bags of South American sugar reach the port. It is reported however that owing to the low prices received, this has not been profitable business for the shippers. Under the circumstances, lower prices locally are not looked for. However, the only policy for the retailer to follow on this commodity is to buy for immediate needs.

Canned goods.—The demand for canned goods is only steady with a firmer undertone on both fruit and vegetables. Increased demand is looked for early in the new year. While wholesalers are now well stocked, it is a well known fact that such lines as peas and tomatoes will be decidedly short long before next year's pack, and retailers will do well to watch their stocks of these two lines very carefully.

Whole Nuts.—With the possible exception of peanuts there will be ample supplies of whole nuts to take care of the Christmas demand. The prevailing prices are as follows:

Walnuts, Manchurian No. 1, selected, 16½c per pound.

Walnuts, Manchurian, extra selected 21½c per pound.

Walnuts, Manchurian, Calif. No. 1 38c per pound.

Almonds, Spanish Ivica, 21½c per pound.

Almonds, Calif. I.W.L. 31½c per pound.

Filberts, Sicily, 20c per pound.

Brazils, med. washed, 20c per pound.

Brazils, large, washed, 22c per pound.

English Biscuits.—The last direct boat from Liverpool brought a big shipment of well known English sweet biscuits which are being quoted much lower than for some years past.

Sago and Tapioca.—A firmer undertone is noticed in these two cereal lines. Shipments due in about thirty days will be 2c per pound higher than present prices.

Tea.—An advance of from two to six cents per pound on the different grades black tea is not unlikely early in the year. Tea at present prices is good buying.

Glace and Crystallized Cherries.—Advices received by wholesalers two weeks ago that their shipment of French Cherries could not possibly reach here in time for Christmas was very disappointing to retailers who had orders booked. Supplies of California Cherries have been brought forward and are being quoted by wholesalers packed in eight pound boxes at 95 cents per pound for the Glace, and $1.05 per pound for the Crystallized.

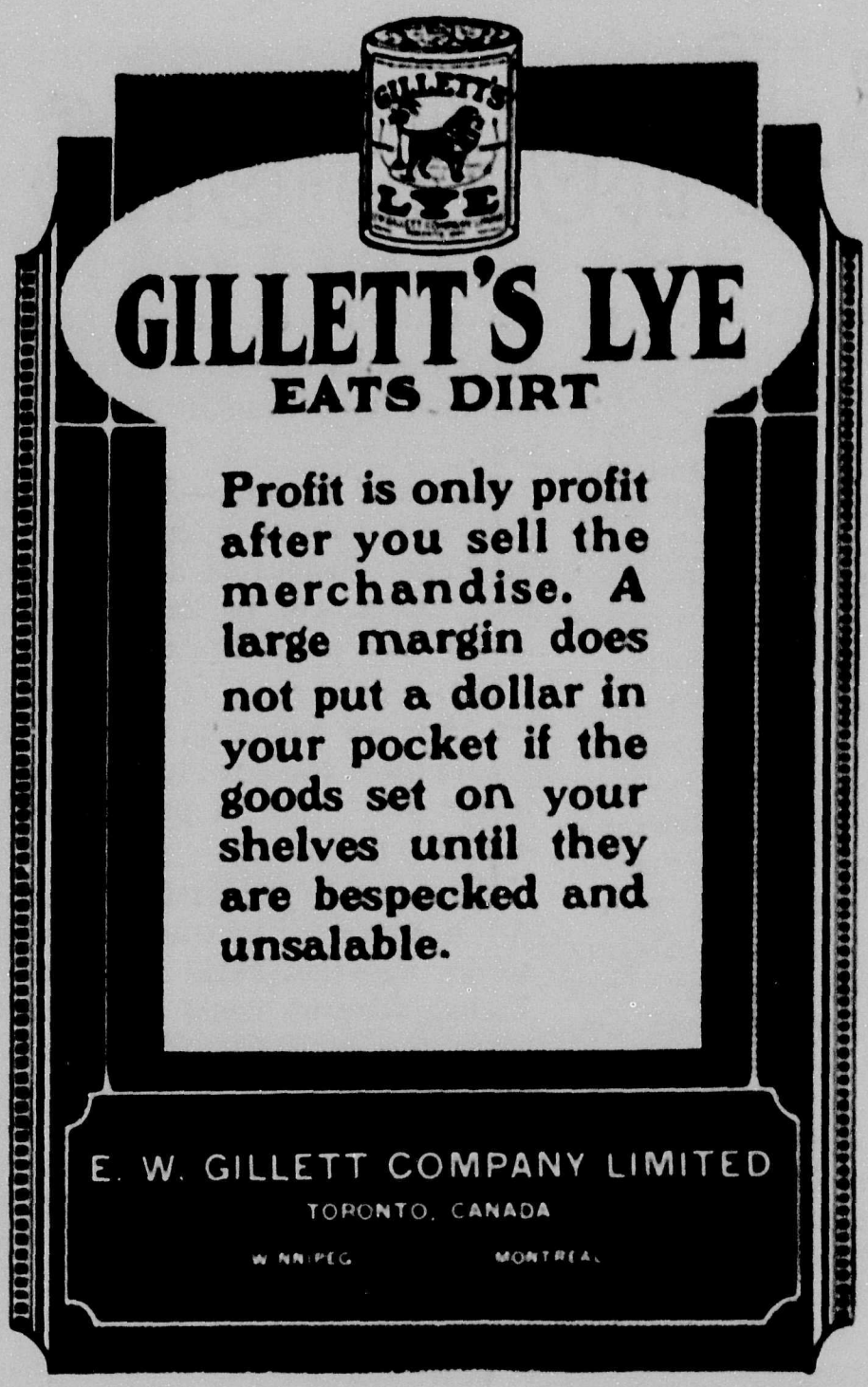
Sardines.—Supplies of a well known brand of Norwegian sardines received this week are being quoted at $14.00 per case which is about 75 per cent less than peak prices.

Cereals.—There appears to be a general firmness in all cereals, partiemlarly peas, beans and other bulk lines. Pancake flour is moving freely, as also are split peas and rolled oats, which are heavy sellers during the winter months.

Candy Lower.—Owing to the much cheaper sugar this year, Christmas candy prices are much lower than a year ago. Sales are up to expectations but a belated demand is expected during the next ten days.

Jap Oranges

Japanese oranges are cleaning up nicely and with a steady demand from the out-of-town buyers the market should be in a healthy condition by the time of the arival of the next shipment. Some dealers are a little short on figs, but the majority have still considerable stocks on hand. The next two weeks should see a greatly increased volume of business in the wholesale trade.



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.

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 dozen	$ 2.40
Cream sodas, 2s, tins, each	.48
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	$ 7.10
5 cases	7.00
10 cases or more	6.95

Magic Baking Powder—

	per case
4 oz., 4doz.	$ 5.65
6 oz., 4 doz.	7.50
8 oz., 4 doz.	9.00
12 oz., 4 doz.	12.15
12 oz., 2 doz.	6.30
1 lb., 4 doz.	15.45
1 lb., 2 doz.	7.95
2½ lb., 1 doz.	9.80
5 lb., ½ doz.	8.75

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	$0.15½
50 lb. wooden pails	.13½
50 lb. wooden cases	.12¾
6 lb. canisters (100 lbs. in case)	.16
10 lb. canister (100 lbs. in case)	.14¾
100 lbs. iron drums	.12
400 lbs., barrels	.10½

Cream Tartar—

	per doz.
¼ lb. paper pkgs. (4 doz. in case)	$2.05
½ lb. paper pkgs. (4 doz. in case)	3.95
	per case
4 doz. ⅛ lb. paper pkgs; 2 doz. ⅛ lb. paper pkgs., assorted	15.85
	per doz.
½ lb. case with screw covers (4 doz. in case	3.05
5 lb. square canisters (½ doz. in case)	.72½
10 lb. wooden cases	.64½
25 lb. wooden pails	.64½
100 lb. lined kegs	.59¾

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	7.75
400 lb. barrels, per barrel	25.10

KELLY, DOUGLAS & CO., LTD.

Nabob Products

Alum, ¼s, doz.	.75
Borax, ¼s, doz.	.75
Tartaric Acid, ¼s, doz.	2.50
Baking Powder, 48 12 oz., doz.	2.85
Baking Powder, 48 16 oz., doz.	3.75
Baking Powder, 12 2½s, doz.	3.00
Baking Powder, 6 5s, doz.	14.50
Celery Salt, glass, doz.	.90
Coffee, 1s, 2s, lb.	.54
Coffee, 5s, lb.	.53
Cream of Tartar, ¼s, doz.	1.90
Baking Soda, 60 1s, case	1.20
Baking Soda, 24 ½s, doz.	.40
Custard Powder, doz.	1.25
Quick Tapioca, doz.	1.25
Chocolate Pudding, doz.	1.25
Allspice, No. 3, tins, doz.	1.05
Chili Powder, small, doz.	1.00
Cinnamon, 2 oz. tins, doz.	1.15
Cayenne Pepper, 2 tins, doz.	1.15
Cloves, small, doz.	1.15
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 Pepper, tins, doz.	1.75
Pastry Spice, 3 tins, doz.	1.25
Pickling Spice, doz., No. 3	1.10
Marjoram, Mint	1.25
Poultry Dressing, Parsley, Sage, Savory, Thyme, Tumeric, tins, doz.	1.15
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.	.60
Fruit Colors, 2 oz., doz.	1.75
Icings (Chocolate, Rose Pink, Lemon, Vanilla, White, Almond, Orange), doz.	1.45
Jelly Powder, doz. (1 doz. free with 1 gross)	1.10
Mustard, ¼s, doz.	2.40
Mustard, ½s, doz.	4.75
Mustard, 1s, doz.	8.50

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.	.41
Tea, Green Label, ½s per lb.	.49
1s lb packages	.46
½ lb. packages	.43
Tea, de Luxe, Afternoon, 1 lb.	.54
Tea, de Luxe, Afternoon, ½ per lb.	.49
Lemonade Powder, doz.	2 40
Vinegar, doz.	2 75

THE W. H. MALKIN CO., LTD.

"Malkin's Best" Products—

Baking Powder, 48-12 oz., per doz.	$ 2 00
12-2½s, per doz.	3 35
12-5s, per doz.	16 65
Coffee, 48-1s, per lb.	54
Cream of Tartar, tins, per doz.	1 50
Custard Powder, 12 oz. tins, per doz.	1 00
Extracts (all flavors) 12-2 oz., doz.	2 50
12-4 oz., per doz.	4 75
4 oz., per doz.	9 00
14 oz., per doz.	13 00
25 oz., per doz.	24 00
½ gallon, each	5 50
Gallon, each	10 50
Glycerine, 12-2 oz. bottles, per doz.	1 75
12-4 oz. bottles, per doz.	3 25
Honey, 24-10 oz. jars, per doz.	2 40
24-13 oz. jars, per doz.	3 50
24-2 tins, per doz.	4 80
12-5 tins, per doz.	11 50
Jelly Powders, 4 oz., all flavors, doz.	1 10
1 doz. free given late.	
Lemonade Powder, 4 oz. tins, per doz.	2 40
Mustard, 12-1s, tins, per doz.	1 45
12-4s, tins, per doz.	4 50
24-1s, tins, per doz.	3 00
12-1s, tins, per lb.	45
Spices and Seasonings:	
Celery Salt, taper bottles, doz.	2 10
Curry Powder, taper bottles, doz.	2 25
Allspice, per doz. tins	1 35
Cinnamon, Ginger, Black Pepper, Poultry Dressing, Sage, ground, Sage, rubbed, Savory, Thyme, Tumeric, per doz. tins	1 15
Cloves, Mace, per doz. tins	1 35
Marjoram, Mint, Nutmeg, Parsley, Pastry, mixed, Pepper, white, Pepper Cayenne, per doz. tins	1 25
Paprika, Chili Powder, Curry Powder, per doz. tins	1 75
Whole Cinnamon in cartons, per doz.	45
Whole Nutmeg in cartons, per doz.	45
Tea, 100-1s, per lb.	53
40-½s, per lb.	54½
20-1s and 24-½s, assorted, per lb.	54
12-1s, per lb.	2 75
Vinegar, 24-qut., per doz.	

P. BURNS & CO., LTD.

Shamrock Products

Hams, per lb.	$ 34
Hamson, boned and rolled, per lb.	36
Bacon, 4-6, per lb.	46
Dominion Hams, 4-12, 10-14, per lb.	33
Dominion Bacon, 6-10, per lb.	35
Dominion Bacon, 10-14, per lb.	34
Dominion Shoulders, boned & rolled	31
Cooked Hams, Shamrock, per lb.	.47
Ayrshire, rolled shoulders, per lb.	.22
Lard, No. 5, 12 to case	9.85
Lard, No. 2, 20 to case	9.90
Lard, cartons, 15 lbs.	.18¾
Lard, No. 1 cartons, 30 lbs.	.18½
Compound, Carnation, No. 5, 12 c's	8.60
Compound, Carnation, No. 2, 20 c's	8.70
Dripping, beef, 4-lb bricks	.12
Mincemeat, kits, 25lb. net, per lb.	17½
Meat Loaf, per lb.	.18
Pork pies, per doz.	.45
Pork, roast legs with dressing, lb.	.48
Baker Ham, with dressing, per lb.	.48
Cooking Oil, 5 gal. tins, 40-lbs per lb	.14½
Creamery Butter, Shamrock, carton	.45
do without carton	.44
Cheese, Canadian, large, per lb.	.23½
Cheese, Canadian, twin, lb.	.24
Smoked fish kippers, 20s, per lb.	.10½
Smoked fish, kippered salmon, 10s and 20s, per lb.	.17
Smoked cod, 20s, per lb.	.16
Head Cheese, 5 lb tin, each	.60
Jellied tongue, per tin	2.25
Selected Foyl, per lb.	.30
Selected chicken, per lb.	40

THE ROYAL CROWN SOAPS, LTD.

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

Terms Nett 30 Days.

Royal Crown Soap, 5s, box of 120, 1cs.	$ 5.90
Royal Crown Soap, 1s, box of 100	4.95
Golden West 1s box of 120s	4.80
White Wonder, box of 100	6.25
Linen (unwrapped), box of 100	4.00
Royal Crown Naptha, box of 100	5.15
Klondyke (wrapped), box of 25	6.25
Klondyke (unwrapped), box of 25	6.10
Primrose (wrapped), box of 25	4.50
Extra Hard (unwrapped), box of 30	2.50
English Blue Mottled, box of 20	6.15
Royal Crown Powder, 3-lb., box of 24	7.00
Royal Crown Powder 1 lb. box of 50	5.00
Golden West Powder, 3-lb., box of 24	7.00
Royal Crown Cleanser, box of 48	2.50
Royal Crown Lye, box of 48	5.90
Royal Crown Powdered Ammonia, 1lb., box of 24	3.75
Liquid Ammonia, 2 doz. qts., box of 24	4.50
Liquid Blue, 2doz. 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	6.00
Seal Brand Castile, box of 30	4.70
Seal Brand Castile, box of 25	5.50
Seal Brand Castile, box of 20	5.90
Olive Castile, cakes, box of 200	5.50
Mechanic's Pine Tar, box of 100	5.50
Mechanic's Pine Tar, box of 50	2.80
Write for Toilet and Hotel Soaps. Special prices on 5, 10, 25 and 100 boxes.	
White Swan Soap, 5s, box of 120	5.90
Golden Rule Soap, 6s, box of 144	5.90
Perfect (unwrapped), box of 100	4.00
White Swan Naptha, box of 100	5.15
Climax or Montreal (wrapped), box of 25	6.25
Red Crown, box of 25	4.50
Golden Bar, box of 30	2.50
Blue Mottled, box of 20	6.15
Blue Mottled, box of 30	5.50
White Swan Washing Powder, 3 lb., box of 24	7.00
Pendray's Lye, box of 48	5.90
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
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 Cleanser in barrels, lb.	.05
Terrazzo Cleanser in barrels	.07
No. 1 English Soft Soap in barrels, lb	11
No. 1 English Soft Soap in pails, lb.	.13½
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

ROYAL CITY BRAND CANNED FRUITS, VEGETABLES AND JAMS

Strawberry jam 12/4s per doz.	$11.50
Raspberry jam 12/4s per doz.	11.50
Apricots in heavy syrup 2s per doz.	2.85
Apricots in heavy syrup 2½s per doz.	4.00
Pears, Bartletts in heavy syrup 2s per doz.	3.40
Pears, Bartletts in heavy syrup 2½s per doz.	4.40
Peaches in heavy syrup 2s per doz.	2.90
Peaches in heavy syrup 2½s per doz.	4.25
Plums in heavy syrup 2s per doz.	2.40
Plums in heavy syrup 2½s per doz.	3.25
Loganberries in heavy syrup 2s per doz	4.35
Raspberries in heavy syrup 2s per doz.	3.85
Strawberries in heavy syrup 2s per doz.	4.00
Green Beans 2s per doz.	1.95
Wax Beans 2s per doz.	2.00
Standard Peas 2s per doz.	2.05
Early June Peas 2s per doz.	2.25
Pumpkin 2s per doz.	
Pumpkins, 2½s per doz.	2.00
Tomatoes, 2s per doz.	1.75
Tomatoes, 2½s per doz.	2.20
Apples, gals. per doz.	6.25

About the silliest thing a grocer can do it to cut down his margin of prifit, simply because he sees green every time he looks across the street at his competitor. When you can't beat him in the price beat him in the quality and the service. Why cut your margins if they are fair?

Phosphate
Baking Powder

—ABSOLUTELY PURE.
—THE EQUAL OF ANY.
—NONE BETTER.

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

NEWS OF THE TRADE.

A. G. Webster, of Agassiz has sold out his general store to Spencer & Stout.

Jos. Doerflinger, baker of Armstrong has sold his business.

Charles Bros. general store, Clayton, B. C are reported to be negotiating the sale of their business.

R. E. Hutcherson, grocer of Ladner, B. C. is reported to have sold out to A. W. Bull.

Smillie & Weir, dry goods merchants of Nelson, are dissolved, Jas. Weir retired, now known as the Nelson Dry Goods Co.

John Mort is reported to have sold out his bakery at New Westminster to R. P. Jameson.

W. H. Hoyt, grocer of Patterson, B. C. is reported to have sold out to Goddard & Winstanley.

T. Winterford, grocer of South Vancouver has assigned to C.C.M.T. A.

D. Steele Ltd., dry goods, etc., Vancouver have assigned to C.C.M. T.A.

V. Ferguson, grocer of West Vancouver has assigned to C.C.M.T.A.

The Maple Leaf Dairy of Burnaby has dissolved.

W. Haworth, butcher of Ladysmith is reported to have sold out.

Jackson's "Upstairs Fashion Shop" Vancouver, Ltd., has discontinued business.

A. Emsley, grocer of Victoria has resumed business, succeeding R. S. Wood.

Cameron & Langton's general store at Crescent, B. C. is reported to have changed to McBride & Langton.

H. Ryall, druggist of New Westminster is reported to have sold out.

Craft Shoe Co. of Vancouver, reported in financial difficulties.

Hooper & Humphries, wholesale woollens of Vancouver are incorporated.

National Distributors Ltd. wholesale confectioners of Vancouver have ben absorbed by Howard's Ltd.

Vancouver Drug Co. Ltd., reported succeeded by H. Ryall in New Westminster.

Wright Drug Co. Ltd., of Vancouver—creditors meeting reported called.

G. W. Clarke, Willow's Park grocery Victoria—sold out to Sydney King.

J. H. Mitchell, grocer of Victoria has sold out to Osborne Morgan.

Victoria Feed Co., Victoria is incorporated.

Cryer & Guilbride, grocers of Chemainus—reported dissolved, and succeeded by Cryer & Halhed.

RAMSAY'S BISCUITS

PACKED IN BULK—ALSO

BEST BY TEST

10 cent And 15 cent Packages.

SOLD BY ALL LEADING GROCERS

RAMSAY BROS. & CO., LTD.

VANCOUVER, B.C.

"FALL TIME IS SYRUP TIME"

Waffle Brand Fancy Table Syrup is made from pure cane and Maple Sugars. It is just as good as pure Maple but costs considerably less. Order from your Wholesaler or from us.

Kelly Confection Co., Ltd.

1106 Mainland Street.

VANCOUVER, B. C.

NABOB

The increasing popularity of **NABOB** Vacuum packed Coffee is Convincing proof of its superiority.

And you can Recommend and Depend on NABOB to Satisfy

Rich, Fragrant, Delicious—And Always Fresh.

VACUUM PACKED

A. B. Bull, is reported to have sold out his general store at Comox to H. Terry.

W. S. McDougall, confectioner, etc of Merritt reported to have suffered loss by fire.

Vancouver Paint & Hardware Co., Vancouver is dissolved.

T. Sutton of Edmonton, Alta., has taken over the Milton Street Grocery, Nanaimo, formerly operated by Blair and Corbett.

Gilbert Hirst of "Our Grocer" store, Nanaimo has moved his place of business from Victoria Road to the corner of Fitzwilliam and Kennedy Streets.

NEW MARKING ACT

Federal Government Requested to Make Allowances in Operation of New Regulations.

With the new marking act coming into effect on the first of next year, there is a possibility that many shippers not attempting to evade the new regulations will suffer, unless sufficient latitude is given during the first thirty days or so in regard to the order compelling all goods entering Canada to bear the stamp or brand showing their country of origin.

The new regulations become effective on January 1, 1922, and on and after that date all articles originating in another country must bear stamped upon them the name of the country from which they come, when they pass the customs here. It is pointed out that many shipments will arrive in January that were shipped in good faith in the expectation that they would arrive before the end of the present year.

The Minister of Customs has been communicated with, asking that provision be made by the department permitting bona fide shipments made thirty days previous to December 31, to enter Canada under the old regulations.

REQUEST FOR DAYLIGHT SAVING

Taking time by the forelock, retail clerks of Greater Vancouver are most active in their campaign for Daylight Saving for next year. Petitions are being freely circulated and as prodigally signed, and the hands of the deputation will be considerably strengthened by thousands of signatories when they go to seek the necessary legislation. North Vancouver Board of Trade strongly favors daylight saving; a letter from them to the City Council of Vancouver urges that body to support daylight saving for next year. Other bodies are interesting themselves in the question, and it is the object of the petitioners to induce the provincial government to pass legislation bringing daylight saving into force throughout the whole of the Province.

WHITE ROCK RETAILERS ORGANIZE.

Assisted by a delegation of New Westminster retail merchants, president J. T. Crowder and Secretary George Hougham, of the provincial board of the R.M.A., went to White Rock and launched a branch of the organization there. There was quite a representative attendance of merchants in the surrounding country, who sat under the gavel of Ross W. Smith, president of the New Westminster branch and vice-president of the provincial board. F. B. Philip was chosen as first president of the new branch, with A. E. Palmer first vice-president and W. R. Barge as second vice-president. E. H. Hardie will act as secretary, with George Radford keeping his eye on the treasury.

"INGERSOLL"
CREAM CHEESE
Spreads Like Butter
Profit to the Dealer.
Satisfaction to the Consumer
Urquhart & Co. Ltd.
Distributors.
98 Powell Steet, Vancouverr
Phone Seymour 4200

Crown Broom Works Ltd.
Manufacturers of the
Duchess, King, Janitor Special, Peerless, Princess, Province, Ladies' Carpet, Perfection, Favorite, Ceiling Broom, Warehouse Brooms, Whisks of All Kinds, Glass Washboards
332 FRONT STREET EAST
Phone Fairmont 1148
VANCOUVER, B.C.

J. A. Tepoorten
LIMITED
WHOLESALE
DRUGS
PATENT MEDICINES
DRUGGISTS' SUNDRIES
PHARMACEUTICAL PREPARATIONS
308 Water St., Vancouver, B. C.

Our Advertising Creates the Appetite
By convincing your customers that Fleischmann's Yeast with its rich supply of vitamines is the food they need—
—to build up the body
—to maintain health and resistance to disease.
All you have to do is keep your supply as fresh and easily obtainable as our advertising says it is.
The Fleischmann Company
Fleishmann's Yeast
Fleishmann's Service

Helping You Increase Your Furniture Sales

Helping you we help ourselves. That's why we are prepared to spend, and are spending OUR OWN MONEY to help in increasing YOUR sales.

We have just got out at considerable expense a profusely illustrated booklet, "HINTS THAT HELP TO MAKE A HAPPY HOME." Copies of this we are prepared to send to YOUR prospects along with a personal letter telling them that the Restmore Furniture illustrated may be had at YOUR store. This is good advertising for YOU; it will bring direct business. Just send names and addresses of homeowners in your district—you can get them from your voters' list and phone directory. Don't delay—the booklets are limited in number.

Restmore Manufacturing Co.
LIMITED
VANCOUVER, B.C.

WOVEN WIRE COIL SPRINGS
STEEL BEDS
And a Complete Line of
FURNITURE

Geo. A. Campbell & Co.

Tower Building 500 Beatty Street
VANCOUVER, B.C.

MANUFACTURERS

MEN'S CLOTHING

All Goods Made on the Premises.

Specialists in
GUARANTEED INDIGOS AND SOLID WORSTEDS
MADE IN B.C.

The Spirit of Quality

Ocean Falls Kraft and Manila papers have more than ordinary quality. Back of each roll, or ream, is a community spirit. Practically every person in that whole town has the interest of "The Mills" at heart. It is this spirit in their workmanship which gives Ocean Falls Kraft and Manila that something which is bigger than the mere mechanics of paper making.

Retail merchants who demand from a wholesale house these British Columbia papers are helping to keep alive one of our biggest industries which employs many of our citizens.

Smith, Davidson & Wright, Ltd.
Manufacturers and Wholesale Paper Dealers
VANCOUVER
Branches at Victoria, Calgary, Edmonton, Regina and Winnipeg.

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.

DRYGOODS AND FOOTWEAR

FOOTWEAR

Public has wrong impression regarding footwear prices.

Why is it that manufacturers and retailers are continually being held responsible for the prevailing high prices of better-grade footwear?

The fundamental conditions in the footwear industry have been, and are still creating selling costs over which neither of the sections alluded to have control. Labour at the present time is one hundred per cent. higher that it was in 1914. Leather is higher and component parts used in make up, such as cotton, silk thread, buttons, eyelets and so on, show considerable advance.

It would appear from a thorough inquiry into the question of high priced footwear that the public are to a large extent to blame.

After the armistice unwarranted extravagance prevailed in the demand for expensive makes.

This demand could barely be met while serviceable shoes made to meet working conditions and selling at reasonable figures, were contemptuously disregarded. Fashion's decree, demanding unsuitable shoes for certain occasions, naturally resulted in high prices being maintained. The retail merchant is condemned for these conditions.

From an extensive survey of footwear costs we are of the opinion that prices today are reasonable, and the retail merchant is entitled to a fair profit, and will see to it that he gets it.

Better material is going into footwear today, demand is increasing, and when once conditions become normal greater output will result in reduced cost, and in all probability lower prices.

How often has the purchaser of footwear in his ignorance argued that, since hides are quoted at very low figures, shoes should also be lower in price? He should be informed that hides so quoted will not go into the manufacture of shoes for possibly three years. While prices are based today on the present substantially reduced market quotations of leather, there has quite recently been a marked stiffening of quotations on high grade leathers. Low price quotations are for what is known as "Country" hides, generally in poor state of preservation, from which good leather cannot be made.

Best calf leather shows an advance of 150 per cent. over 1914 prices, while the best kid, which comes from India and Brazil is quoted at an immence increase.

Wages are still at their highest peak, overhead, customs dues, excise tax, higher transportation and etc. all tend to increase the cost of footwear. If the merchants do not put their side of the case up to the public, that public can scarcely be blamed for any wrong impression it may have.

Patent Leathers Will Be Popular.

Black patent leather in novelties will be a la mode for spring wear, and this has been a particular favorable year for the manufacture of patent shoes.

To manufacture a patent leather that will ensure a maximum of service without cracking, the japan must be sun-dried in the open. Patent leather that is dried with a forced heat is always apt to crack at short notice.

Patent leather novelties are being shown in three-strap buckles and one-strap with two buttons used in a smart combination of grey ooze. Another model in Women's novelties is a line of strap shoes with patent leather vamps grey ooze quarters and inlays of patent leather in strap and quarters. A celluloid covered heel sets off this smart effect. A particularly pleasing model is noticed in patent leather with three straps buckled at the sides and French corded all around. "Baby Louis" and "Junior Louis" heels are employed in these styles and set off the shoe to good advantage.

Comfort Will be Emphasized

The "French" or "Full Louis" heels will be passee; the correct height in heels being 14-8's and fashion again endorses the "Baby Louis." For dress wear a 16-8 or 17-8 is permissible. As to the last the extreme pointed toe will not be countenanced except for evening wear; a moderate toe giving the maximum of comfort is to be the style for the street.

The fall and spring styles represent a decided change for the better. Exaggerated effects, so long sought after, appear to have been dropped, and in their place a varied range of practical styles that make, primarily, for ease comfort, and service have arrived.

Fire Damage

The offices and sample rooms of Geo. A. Slater Limited, shoe manufacturers, Montreal were damaged by fire and water on December 3rd. Due to the layout of the building the fire did not reach the manufacturing departments at all. Temporary offices have been opened in the factory while repairs are being made.

To Buy or Not To Buy

However advisable it may be for retailers to be conservative in placing their spring orders, these orders must not be left until the last minute in the hope of lower prices eventuating. Whilst in many lines reductions may be looked for, the general outlook does not warant a lowering of staple commodity prices.

The retailer is placed in a singular position—he almost fears to buy, and at the same time is apprehensive of events if he abstains from doing so.

Placing spring needs in a reasonable volume insures delivery and lower prices. This suggestion deserves consideration in that it keeps the wheels of industry turning, thus preventing employees being laid off, and is fair to all concerned.

The rumours of advancing quotations in many lines should not influence retail merchants sufficiently to foster the creation of unwarranted speculation. Such quotations do not indicate a general advance and it would appear inadvisable for retailers to predict any advances to their customers.

One difficult situation facing the retail dry goods merchant was graphically demonstrated to us recently by a well known local merchant, who stated that customers queries regarding price fluctuations are difficult to answer with any degree of safety.

"A customer," he stated, "who is told that prices on certain articles are due to advance, treats such a

statement with incredulous disdain and does not buy."

"Whereas," when we explain, "that prices will in all probability be lower in the spring, the result is that the customer smilingly decides to wait until spring, and does not buy!

"If we claim we do not know the trend of prices, this non-committal rejoiner, generally results in sales." The question of price, however during the holiday season, when merchandise is purchased for seascnal gifts is not so important as is service in connection with the sale.

Spring Prices

Both advances and declines may be looked for in the New Year. Cotton goods will, owing to the short crop, advance, whereas woollens with ample stocks of raw goods on hand should show some reduction.

The frequent changing of fashions is to a great extent responsible for the prevailing prices of higher grade clothing—Goods must be hastily assembled to meet fashions decree—with the obvious results.

MOVING TO NEW QUARTERS.

Arnold & Quigley are moving out of their store on Granville Street after a period of several years' successful merchandising. High rent is primarily the cause of the move, and the firm have purchased the adjoining property, so that they will be out of the clutches of landlords for some time to come. Meantime, the large stock of men's clothing and furnishings is being cut as fine as possible, so that when the move becomes imperative a greatly reduced stock will have to be transferred to the new home of the firm.

LOWER FRASER RETAILERS ORGANIZE

Field Organizer B. H. Peeps of the Retail Merchants' Association reports that the retailers of the Lower Fraser Valley are eager for organization. Another meeting of Surrey merchants was recently held at Cloverdale and organization for the district was completed, the following officers being elected: A. J. Burrows, president, Cloverdale; P. Y. Porter, first vice-president, Murrayville; H. V. Parr, second vice-president, Cloverdale; C. R. Fuller, treasurer, Langley Prairie, and W. Hassard, secretary, Cloverdale.

United Toy & Novelty Co.

703 Mercantile Bldg., 318 Homer Street
Phone Seymour 4654 VANCOUVER

NOW SHOWING
A Complete Line of

XMAS TOYS

Including the Following:
Picture Blocks, up to, each $3.50
Picture Books, from per doz. 75c to $12.00
Games, from per doz. 65c to $8.40
Mechanical Toys (complete line)
Wooden Toys (complete line)

Indian Baskets

SWEET SCENTED

We wish to call special attention to the above.

All orders filled promptly.

SALES TAX AS APPLIED TO CONTRACTORS.

An important ruling on the Sales Tax, regarding its application to contractors has been received at the Provincial Office of the R. M. A. Heretofore contractors have been charging retail merchants the Sales Tax in connection with alteration work effected, and fixtures installed in retail stores.

For Sales Tax purposes, contractors, according to the new ruling, are classed as retailers, and it is unnecessary for them to add the Sales Tax when charging for the above mentioned class of work.

FERTABS

Containing all the nourishment necessary for plant life, Fertabs are proving their efficiency as a tonic for plant and vegetable propagation.

"Pills for Plants" as Fertabs are tersely named, embody such food as nitrogen, soluble phosphates and potash, and are suitable for all garden plants, hothouse plants, rose trees, fruit trees, vegetables and seeds.

The life of cut flowers may also be prolonged by dissolving one pill in each vase.

Fertabs are clean and economical to use, entirely free from objectionable features, to be found in other fertilizers. Feeding only the plant the Fertab is set near, waste ground is not fertilized, thus reducing weed growth to a minimum.

"The Art of Effective Display."

is easily obtained by the use of

True-to-life
Wax Figures
Display Models
High Class
And Inexpensive
Fixtures in
Metal, Wood
Or Glass
Clothing
Racks & Hangers

High Grade Store Display and Decorative Equipment

As Manufactured by

CLATWORTHY & SON, LTD.

TORONTO, ONT.

Valances
Silk Plush
Artificial Flowers
Decorative Papers
Rolling Ladders
Panels
Art Screens
Cash and Parcel
Carriers.

B. C. Representatives:

J. S. MAXWELL & CO.

500 Mercantile Building Phone Sey. 1533 VANCOUVER, B. C.

HARDWARE, OIL & PAINTS

NEW GOODS

Lag Screw Expansion Shield

The Star Expansion Bolt Co. have placed on the market a pressed steel lag screw expansion bolt shield described as an improvement, having distinct advantages over the old type malleable iron shield. It is carefully die-formed from cold rolled steel to an accurate gage. Its method of manufacture gives it uniform size of shield with practically no variation.

Bar Iron and Mild Steel Drops.

Bar iron and mild steel drop to lower levels. Jobbers now quote $3.50 per hundred pounds base.

Turpentine Declines

The new lower quotations show a decline of ten cents a gallon. Jobbers quoting $1.70 a gallon for barrel lots.

Community Plate and Par Plate Silverware.

Community Plate and Par Plate silverware sales are good owing to the recent lower prices that prevail during the holiday season. Prices hold at recent quotation.

Shovels and Scoops Decline.

Shovels and scoops prices again decline to lower levels. Latest quotations show a drop of about ten per cent. jobbers quote: "Fox" long and D handle at $12.00 doz.; "Bull Dog" long and D handle at $14.15 doz.

Automobile Accessories.

Owing to weather conditions, jobbers report sales of windshield cleaners good. "Presto Felt Cleaner" is quoted at $1.75 each and autoscope, number one at $1.50 each.

Wire Nails Drop to Lower Level.

Wire nails drop to lower level. Jobbers new prices is $3.65 a keg base. The demand is steady at the lower price.

Builders' Hardware.

The demand for builders' hardware has slowed down somewhat. Orders are being placed for completing buildings under construction but few orders for new work are coming in.

Spades and Shovels

Business has been satisfactory on these items with furnace scoops leading the sales at this writing.

Sash Cord

There has been some improvement in the sales of sash cord even at the advanced prices. There is no change in price.

Traps.

The trapping season is at hand and prices are satisfactory to trappers. A plentiful supply of animals inaugurates good business. Jobbers quote: No. 1, Victor $2.90 doz.; No. 1½, $4.35 doz.; No. 2, $6.00 doz., and No. 3, $10.00 doz.

Stove Pipes and Elbows

This class of goods is showing good movement at the present time. Jobbers have sufficient stocks and prices are unchanged.

Cutlery

There has been an exceedingly satisfactory business in cutlery. Pocket knives move slowly although there has been a good demand for razor and razor accessory items. Good sales are anticipated for the holiday season.

Lawn Mowers

New lower prices on lawn mowers are quoted and considerable spring delivery business is being booked at new figures.

New Discount on Files

A new discount on Imperial and makes of equal grade show a small decline. The new discount is 60 per cent off list.

"Rid O Skid" and "Weed" Tire Chains Now Move.

"Rid O Skid and "Weed" tire chains are moving well. Jobbers report a satisfactory demand, quotations are now 22½ per cent off list.

Paints and Supplies

Owing to the winter months the demand for paint and paint supplies of all kinds has fallen off to some extent.

Christmas Goods

Local jobbers report a very good demand for Christmas goods especially for medium priced tool chests and tool cabinets.

Starret Tools are Reduced in Price

The L. S. Starret line of tools now show a reduction of approximately ten per cent on the various lines.

Candle Wick Packing Again Quoted Higher.

The price on candle wick packing has advanced three cents per pound.

Wood Alcohol Drops

Wood alcohol drops to a lower level. The price now quoted is two dollars a gallon, barrel lots.

Knob Screws 45 Cents per Gross.

Blued knob screws have been reduced with the new price at 45c per gross.

Coes Wrenches Drop

Coes wrenches drop to lower levels the new lower price on four inch is quoted at $10.25 doz.; six inch at $12.60 doy.; eight inch $15.60 doz.

Raw and Boiled Oil Drop

Raw and boiled oils drop ten cents a gallon. Raw oil is now quoted at $1.15 a gallon while boiled is quoted at $1.18 gallon.

DEMURRAGE RATES REDUCED

In June of this year the Retail Marchants' Association of Canada, co-operating with other public bodies made application to the Board of Railway Commissioners for a reduction in demurrage rates. Judgment has been rendered by the Railway Commissioners effective December 5th 1921, and is as follows:—

After the expiration of the free time allowed the following charges shall be made until the car is released:—

For the first day or fraction thereof of delay $1.00.

For the second day or fraction thereof of delay $1.00.

For the third day or fraction thereof of delay $5.00; and each succeeding day or fraction of day $5.00.

Under this judgment the retailer who as a rule promptly unloads his goods receives a reduction and the man who uses the freight car as a warehouse is penalized. The difference between the new rates and those prevailing before, is that on the second day of delay a charge of $2.00 was made, on the third a charge of $3.00, on the fourth a charge of $4.00 and on the fifth a charge of $5.00, and for every additional day after five a charge of $5.00.

The change therefore is of particular value to the retailer who usually takes his goods out of the car on the first or second day of arrival at his local depot.

HARDWARE FREIGHT CLASSIFICATION

2nd. Class Freight

Axes or picks with or without handles, bells, bluestone or copperas in boxes or kegs, copper range boilers, carpet sweepers boxed, lamp chimneys in packages, O.R.B., food and meat choppers and cutters, curry combs in boxes or barrels, post hole diggers, hand forks in bundles, lantern globes O.R.B., axle grease in cans, boxed, hoes in bundles, coat and hat hangers, hand jacks loose, knobs (door), door locks, washing or wringing machines boxed or crated, lawn mowers crated or boxed, emery or sand paper, wrapping paper, waxed or oiled, in bundles, O.R.C., or crated, petroleum products in cans packed in wood, plow castings, mould-boards, points, shares and wings in bundles, wood or iron pulleys for shafting, hand rakes, iron or steel heads, in bundles, rollers, iron or steel, garden or lawn, hand, scoops, in bundles, garden shears, shovels and spades in bundles, ice skates boxed, tacks N.O.S., trucks, warehouse and scales combined, crated or boxed, and hardware N.O.S. in boxes or barrels, take the second class rate.

3rd. Cless Freight

Blocks, pulley or tackle, bluestone or copperas in barrels or casks, boilers, range, iron, bolts, door, iron or steel, borax, candles, paraffin or wax in boxes, clawbars, clevises in boxes or barrels, compounds, boiler cleansing, in drums, barrels or kegs, binder twine for harvester, in bales or boxes, rope in coils or in reels, cotters, spring, boxed, crowbars, files or rasps, steel, in cases, glass, common window, under 80 united inches, O. R.B., boxed, hames, in boxes and barrels, sledge hammers, rake heads, iron, in boxes, hinges, in boxes or barrels, knives, mower and reaper, paper, wrapping, N.O.S., in bundles or rolls, O.R.C., or in crates or boxes, peaveys, petroleum products, in drums or iron barrels or in wood, resin, screws, iron or steel, in boxes, shoes, sleigh, iron or steel, solder in package, and wrenches in boxes or barrels, takes the third class rate.

4th. Class Freight

Such articles as alabastine, fire brick (not stove lining) cement, N. O.S., in bags or barrels, clay, fire, felt, building, N.O.S., sheathing or sheating, plain tarred, or asphalte, felt for roofing, plain, not prepared roofing, paper, building, not otherwise specified, paper, roofing, plain, oiled, tarred, or asphalted (not prepared roofing), pitch in barrels, plaster of paris in bags or barrels, tar in bulk, in barrels, and whiting in barels or casks take the fourth class rate.

Double First Class Freight

Such articles as bird cages, carpet sweepers, loose creamers S.U., cream separators S.U., and fly traps in boxes take double first class rate.

1½ First Class Freight

Such articles as augers S.U., washing machine S.U., not boxed, mangles S.U. not boxes, and lawn mowers S.U., take one and a half first class rate.

First Class Freight

Cow bells not otherwise specified, lamp burners in cases, butter workers K.D., clippers or shears boxed, cultery in boxes, ice cream freezers, common window glass 80 united inches or over, boxed, O.R.B., hoes and coal scuttles not nested, hay knives in bundles, matches in packages boxed, refrigerators, S.U., O.R.B., and C., buck saws in bundles, roller skates boxed, agate ware N.O.S., enamelled ware N.O.S., granite ware N.O.S., in boxes, wheelbarrows S.U., and hardware in trunks all take the first class rate.—Western Retailer.

INSURANCE

Our Insurance Auditing Department is free to all members of the Retail Merchants' Association. Send us your policies and we will tell you whether they can be improved.

Our Inspection Department is also at your service.

We can show you in many instances where your rates can be reduced and where your fire hazard may be minimized.

Members of the Association insuring with us are saving approximately 35% of their premium yearly.

Retail Merchants Underwriters Agency

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

HARDWARE PRICES CURRENT

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

AMUMITION, DOMINION

	Black'k.	Smokeless
22 Short	$ 2.20cm.	$ 2.40cm.
22 Long	3.40cm.	3.75cm.
22 Long rifle	3.30cm.	4.20cm.
W. R. F.	11.00cm.	12.20cm.
25-35 W. of Point		44.25cc.

AMUMITION, AMERICAN

	Black'k.	Smokeless
22 Short	2.40cm.	3.25cc.
22 Long	6.40cm.	4.25cc.
22 Long Rifle	7.75cm.	9.45cm.
25-35		12.30cm.

LOADED SHELLS

Dominion Smokeless

Sovereign, 12 gauge	$2.75cm.
Regal 12 gauge	2.15cm.
Canuck 12 gauge	36.50cm.

ANVILS—Peter Wright, 80 lbs. to 120 lbs., 9c lb.; over 120 lbs., 10c lb.

AXES—Boys' Axes, 1½ lbs., $11.00 to $14.50 doz. Double bit axes, unhandled, $24.50 to $27.00 doz.; hunters axes, $14.00 doz.; single bitted axes, unhandled, $14.50 to $19.50 doz.

BARS—Crow, $11.50 per 100 lbs.

BELTING—Lace, rawhide sides, $1.35 lb.; cut, $1.75 lb.

BOLTS, CARRIAGE—(in full packages), ½ and smaller up to 6-in. long, less 22/10 off list; over 6-in. long, less 22/2/10 off list. 7-16 and larger all lengths, less 20/10 off list.

BOLTS, MACHINE—½ and smaller up to 6-in. long, less 25/10/10 off list; over 6-in. less 5/10 off list. ⅝ and ¾, less 10/10 off list.

BOLTS, STOVE—Less 62½% off list.

BOLTS, TIRE—Less 20%. Add 10% on all lists for broken packages.

BOARD, DELAVER—Per 1,000 to 5,000 feet, $54.00 per 1,000 feet.

BOILERS, RANGE—10 gals., $14.00 each.

BUILDING PAPER—Tarred, $1.10 to $1.20 per roll. According to quality. Plain, 90c to $1.00 per roll.

BUTTS—Plated, 2½, antique copper and dull brass finish, 2½x2½, per pair, 35c; 3½x3½, per pair, 75c; 4½x4½, per pair, 75c.

BUTTS—Wrought steel, No. 500, 2½x2½, $1.35 per doz.; 3½x3½, $2.70 per doz.; 4½x4½, $4.75 per doz.

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

CATCHES, CUPBOARD—Old copper and dull brass finish, $1.20 per doz.

CHAIN—Coil B, electric weld, 3-16, $20.50 per 100 lbs.; ¼, $14.50 per 100 lbs.; 5-16, $15.50 per 100 lbs.; 3-8, $12.50 per 100 lbs.; ½, $12.00 per 100 lbs.

CHAIN—Logging, 5-16x14, $3.15 each; ⅝x14, $4.60 each.

CHOPPERS FOOD—Universal, No. 8, $2.21 each; Universal, No. 1, $2.70 each; Universal, No. 2, $3.24 each; Universal, No. 3, $4.59 each; Home, No. 55, $2.20 each; Home, No. 65, $2.75 each.

CHURNS, BARREL—No. 8, $11.00 each; No. 1, $11.50 each; No. 2, 12.75 each; No. 3, $14.00 each.

CLEVIS, MALLEABLE—Per lb., 22c.

CLOTHES LINE WIRE—Per doz.: 50 ft., $4.20; 150ft., $7.60.

DRILLS—Bit stock, 40% off new list; blacksmith ½ in. 40% off new list.

HAVETROUGH—Per 100 feet, 5-in. $7.40; 18-in., $4.00; 12-in., $3.50.

FILES—Great Western, 60% off list; Imperial, 60% off list.

HINGES—Per doz. pairs—Heavy strap, 4 inch, $2.30; 5-inch, $2.75; 6-inch, $3.00; 8-inch $4.25.

CORRUGATED TEE—Per dozen pairs—4 inch, $2.50; 6 inch, $2.70; 8 inch, $6.15; 12 inch, $12.45.

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

HOES, GRUB, COMMON—Per 100 lbs.—4 lbs. and over, $26.79; 3, 4 and 5 lbs., $32.37.

KNOBS, RIM DOOR—Japanned, $1.05 per doz.

LAMP CHIMNEYS—A, per case 8 doz., $1.50 per doz.; A, per doz., $1.80; B, per case 6 doz. $1.70 per doz.; B, per doz., $2.00.

LANTERNS—Short or long globe, plain, $11.50 doz.; Japanned, $13.00 doz.

MATTOCKS—Pick, $14.00 per doz.; Cutter, $14.00 per doz.

NAILS, WIRE—Base, $5.65 f.o.b. Vancouver; Cut, base, $6.00 f.o.b. Vancouver.

NETTING, POULTRY—Per roll—2 x 12, $2.10; 2x24, $4.15; 2x36, 5.80; 2x60, $9.15; 1x12, $4.60; 1x24, $8.10; 1x36, $11.45.

NUTS—5% off 100 lbs advance over list—Square, small lots, $1.15; square, case lots, $1.15; hexagon, small lots, $3.65; hexagon, case lots $3.65.

PICKS—Clay, 6-7 lbs., $12.75 per doz.

PINE TAR—1 gal. $1.45 each; ¼ gal., $5.15 per doz.; ½ gal. $3.60 per doz.

PLASTER OF PARIS—$2.20 per 100 lbs.

RIVETS AND BURRS—Black carriage, 5lb. packages, less 20% off list; copper rivets, No. 8, 42c per lb; assorted copper rivets and burrs 45c. No. 8 assorted coppered rivets and burrs 35c per lb. No. 8 copper burrs 70c per lb. Coppered iron burrs 3.c per lb. Coppered burrs 35c per lb.

ROPE SISAL BASE—British manila, base, 19½c; pure manila, base 22½c.

SAWS, BUCK—Happy Medium, $16.50 per doz.; lance tooth, $22.35 per doz.; Happy Idea, $26.00 per doz.; Prince Rupert, $23.75 per doz.

SCREWS—Bright flat head, 70/10% off list; bright round head, 65/10% off list; Brass flat, 55/10% off list; brass round, 50/10% off list.

SCREWS, SET—40% off list.

SCREWS, CAP—35% off list.

SHOVELS AND SPADES—Old or Fox, $12.00 per doz. ⅝ Jones or Bulldog, $14.15 per doz.

IRON, BAND—Per 100 lbs.—1½ inch, $5.50 1¼ inch, $5.50; 1 inch, $5.50.

IRON, BLACK SHEET—Per 100 lbs.—10 guage, $6.25; 14 guage, $6.35; 18-20 guage, $6.45; 28 guage, $7.25.

IRON, GALVANIZED SHEET—Per 100 lbs.—24 guage, American or English, $8.50; 24 guage $9.10; 18 and 20 guage, $7.95.

RIVETS—per doz.—Moose, No. 4, $17.05; No. 6, $17.25; No. 8, $18.75; No. 10, $19.50. All above in black finish.

SOLDER—½x½, case lots, 25c. per lb.; less 2½c per lb.

SPIKES, PRESSED—Per 100 lbs.—¼ inch, $7.75; 5-16, $7.75; ½-inch, $6.25.

STAPLES—Galvanized fence, $6.25 per 100 lbs. in full kegs, galvanized poultry netting, $10.50 per 100 lbs. in full kegs.

TACKS—Carpet, 70c off new list.

TOOLS—Harvest, 50/5 off new list.

WIRE, BARBED—Per roll—4 point, cattle, 40 rod, $5.50; 4 point, hog, 80 rod $6.00.

WIRE, PLAIN, GALVANIZED—Per 100 lb.—No. 8, $5.90; No. 12, $6.10.

WIRE—C. & A.—Per 100lb, No. 10, $6.15; No. 11 $6.25; No. 12, $6.30.

WRINGERS—Ese, $6.60 each; Sagety, $7.30 each; Bicycle, $6.65 each; Ajax, $13.55 each.

WASHING MACHINES—Velox water power, $23.00 each; Seafoam Electric, $14.50 each; Canadian, $10.15 each; Patriot, $16.95 each.

VISES, WARREN SOLID BOX—35 lbs. $15.50 each; 50 lbs. $18.25 each.

PAINTS AND OILS

Martin Senour Co. Ltd.

ENAMELS, AUTOMOBILE—

Ordinary Colors.	Each.
¼ gallon	$1.45
⅛ gallon	.80
1-16 gallon	.45

Cardinal Red.

	Each.
¼ gallon	2.05
⅛ gallon	1.07
1-16 gallon	.57

ENAMELS, ENGINE—

Ordinary colors.

	Each.
¼ gallon	$1.45
⅛ gallon	.80
1-16 gallon	.45

Scarlet.

¼ gallon	2.05
⅛ gallon	1.07
1-16 gallon	.57

ENAMEL, MARTIN'S WHITE—

	Each.
1 gallon	$7.00
½ gallon	3.58
¼ gallon	1.83
⅛ gallon	.95
1-16 gallon	.62

Decorative Enamel.

1 gallon	5.00
½ gallon	$2.58
¼ gallon	1.33
1-8 gallon	.70
1-16 gallon	.39

Enamel, Bath, tintlets, $4.65 per doz.

PAINTS

Martin Senour.

	Gallon
Ordinary colors in 1 gal. cans	$3.90
Martin Senour porch paint	3.70
Martin Senour Neutone white	3.50
Martin Senour Neutone color	3.40
Martin Senour floor paint	3.80
Sherwin Williams, white	4.25
Sherwin Williams, color	3.90
Sherwin Williams, porch	3.70
Sherwin Williams, floor	3.80

PUTTY—	Per 100 lbs.
Bulk, barrels 800 lb	$6.50
Bulk, irons 100 lb	7.75
Bulk, irons 25 lb	8.30
Tins, 5 lbs	Per lb 9½
Tins, 1 lb	Per lb 11½c

LINSEED OIL—	Gallon
Raw, 1 to 5 barrels	$1.15
Boiled, 1 to 5 barrels	1.18

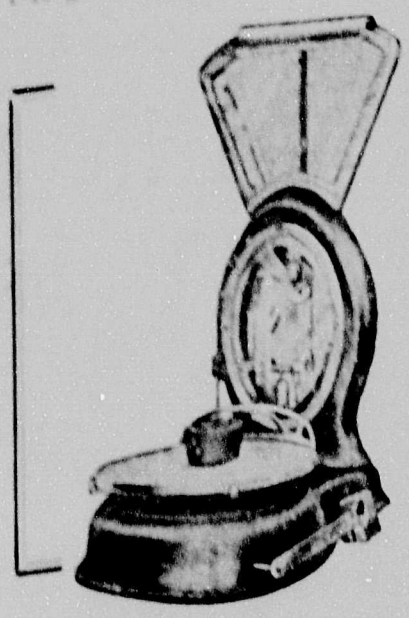
LEAD WHITE IN OIL—	Per 100 lbs.
1,000 lbs. to 1 ton	$14.80
Less than 100 lbs.	16.80

TURPENTINE—	Gallon.
1 barrel lots	$1.70

VARNISHES—	Gallon
Elastic, No. 1	$7.90
Elastic, No. 2	$7.25
IV Linoleum	$6.40
IV Marine Spar	$6.80
IV Furniture	$4.50
IV Pale Hard Oil	$3.55

Less 33 1-3 per cent.

Lacquer	6.75, less 45
Wax	50c lb



BRANTFORD SCALES

THE ALL-CANADIAN LINE

COMPUTING SCALES
MEAT SLICERS
CHEESE CUTTERS
AND CABINETS

EXACT WEIGHT SCALES — For Straight Weights

IMPERIAL STANDARD SCALES — For Heavy Capacity and Household Use.

Sold for Cash or Easy Payments—Allowance on old scales. All makes bought, sold and repaired.

The SCALE SHOP, Ltd.

W. E. Walter Manager

365 Cordova West Sey. 2881 VANCOUVER, B.C

Power Plus!

Put up the windshield and look out for the cop on the motorcycle! There is a greater demand for quality Baked Goods now than ever before.

But—no matter how much horsepower your engine has your car stands still unless you can apply it to your wheels.

And no matter how great the demand for Baked Goods is, **your business doesn's speed up if you don't connect with it.** Sales Promotion connects the engine with the rear axle—applies the power that makes the wheels go 'round.

Throw in the gears. Attach the demand to the product you are turning out. Fleischmann Sales Promotion Service is the strong connection that sets your business speedometer spinning.

We can supply every Sales Promotion help that you need to drive you straight ahead on the road to increased sales.

These aids to better business are all the results of intelligent careful study of selling conditions in YOUR town.

You can trust them—and us.

Ask the Fleischmann agent in your territory for particulars.

THE FLEISCHMANN COMPANY

Fleischmann's Yeast *Fleischmann's Service*

1166 BURRARD STREET **VANCOUVER, B. C.**

The Western Canada BAKER

BAKERY, CONFECTIONERY and CATERING SECTION of The British Columbia Retailer

KNOWING THE COST OF CANDY MANUFACTURE

Set your prices by intelligence and not by work—the economy of knowing what your products are costing you—lax methods can only lead to failure.

The man who would attempt to carry on a business today without keeping books will get no further than the attempt. For how would he know the working of his business? How would he know that he was not giving his labor to a losing enterprise? How could he ascertain that he was not financing a losing proposition?

Competition and the one-price system has taught the manufacturer to arrive at his price by calculating cost of production, plus fair percentage of profit.

It seems that ordinary business instinct would prompt a man to know at all times and under every condition of the market what is costs to make and pack any article they offer for sale. Yet the neglect of manufacturers in this matter is amazing and the candy trade has its quota of non-cost-reckoning producers.

Injury Caused by Lax Methods

Does the manufacturer who has failed to ascertain the extra cost of the making of this or that piece of goods realize what injury he works not only to himself but indirectly to his fellow? If he were to know the actual cost of his candy he might come to learn that he is able to drop his price without endangering the assurance of a reasonable profit. He would complete sanely with the man who knew his costs and who sold on a safe margin.

But the manufacturer who has suddenly come to the enlightenment of figures of cost is perhaps as likely to discover that he has been selling this or that article at a loss or with inconsiderable profit. Figures may show him that a good profit on one line is being badly discounted by a loss on another. He need only to know the fact to find a remedy.

It would be better for the manufacturer who takes pride in the conduct of his office and zealously sees to the striking of monthly balances in his ledgers, if he would leave the business of the office and entrust its workings to the mathematically trained clerks, and go into the factory to learn how accurately his goods are being made—whether at a profit and whether to the best possible advantage.

The sense of accuracy among factory hands is rare. Almost all candy manufacturers of today have formulas for their products.

Years ago he figured what is cost to make that piece and he has made advances in the prices corresponding to advanees in the price of the materials that went into the piece. But formulas are not always followed accurately.

Formulas Must be Adhered to Exactly.

Written formulas should be supplied the workman and they should be followed. Quantities for each batch should be carefully weighed on accurate and convenient scales and the employer can induce the frequent use of scales and measures by having them convenient. To expect the workman to go from one floor to another to weight ingredients on a scale that has been placed for general use, is unreasonable.

The formula should specify the exact amount of color and flavor to be added to the batch and the manufacturer would benefit pecuniarily by putting up in bottles flavor and color in quantity proper to a given batch, besides the economical advantage a standard of quality would be established. A standard for chocolate coating established by experiment under good working conditions in the factory should also be fixed.

Labor, Materials and Maintenance Cost Factors

In determinig cost of goods, materials and labor and expense of maintaining a plant, are the big factors. And the three should be considered in determining the cost of every individual piece of goods.

When the cost of labor is being figured it is difficult to apportion to each different product of the factory the proper place to it as is the case with certain basic materials used. Supply materials must be well inventoried.

Knowing the cost of manufacture, especially in low-priced candies, is obviously necessary to successfully stand competition. When a new piece is to be placed on the market the manufacturer will know in a general way how much to ask; he knows perhaps from comparison with similar pieces, but he does not know exactly, and fixing price in such a manner is little better than a guess backed by business instinct. The new piece is planned to be sold for five cents. The manufacturer who has not accurately and intelligently ascertained the cost of production is in no position to fix prices for any part of this product whether costly, or inexpensive. And the first thing to do is to figure to a hairs-breadth the cost of manufacture, and then see whether he can meet competition with it. If not, better cut out making the line. To do business at a loss merely to meet competition seems rather a foolish way of cutting off one's nose to spite one's face. Lines that do not pay should be eliminated and paying lines substituted therefore.

THE BAKERS' FAVORITES

Cream of the West Flour
SELKIRK CASTLE

IN USING THESE FLOURS SATISFACTION IS GUARANTEED

Manufactured by

THE HEDLEY SHAW MILLING COMPANY, LIMITED

MEDICINE HAT, ALBERTA

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

Vancouver Office: 814 Standard Bank Bldg.

All-Fat Shortening *Saves Time and Money*

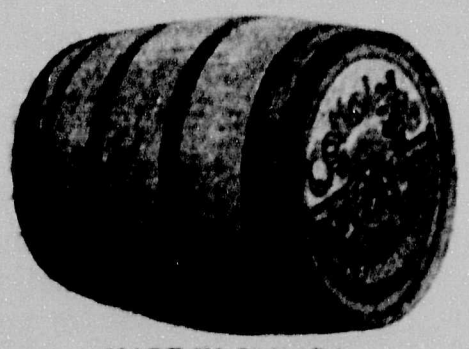
The richer the shortening, the less shortening you need, and the quicker it can be worked into the dough.

That is why Bakers' Cottolene saves time and money.

Bakers' Cottolene is **always the same.** Always 100% fat—rich, natural color, fat. No salt. No water.

Master-baker after master-baker has discovered that $75 worth of Bakers' Cottolene is equal to $100 worth of any other shortening.

If you don't use Bakers' Cottolene, let us send you prices.



MADE IN CANADA

THE N.K. FAIRBANK COMPANY LIMITED MONTREAL

Bakers' COTTOLENE

Packed in Tierces, Half Barrels, Tubs and Pails.

B. C. Representative: J. W. NEWMAN, 108 Yorkshire Building Phones: Sey. 917 and 918

ROPE IN BREAD.

Before bread can be ropy the germs or spores must be present in large quantities so as to have an opportunity to thrive and develop in the dough during fermentation.

This proves that the bakery or some of the material used must be thoroughly infected with the germs or spores before rope can be developed in bread.

Rope causes fine silvery threads in bread, which appear when the loaf is broken apart. Characteristics which accompany it are soft, wet, sticky, and clammy crumb, a sort of foxy colored exterior, immature crust and a repelling odor. These characteristics are not present during the early stages and frequently do not develop until some twenty-four hours after the bread is baked.

The treatment for rope is as follows:

A pint of 80 grain vinegar added to each barrel flour (196 pounds) made into dough is a precaution well worth taking during the hottest weather.

As a curative when rope appears, a quart of 80 grain vinegar to the barrel of flour, or two quarts of commercial vinegar (40½ grain) is invariably efficacious. This will immediately arrest the further development of rope.

It has been stated that yeast may be the fault in propagating rope in bread. This idea was probably advanced before bakers knew the proper remedies for fighting rope, because there is no question but that organic acids, lactic or acetic (vinegar) will immediately check the trouble and all yeast has to be generated in acidified media. In other words, yeast is manufactured in acid mashes and therefore cannot be infected by germs of rope.

To sum up: when the trouble asserts itself, it is necessary to secure vinegar immediately. Add it to the dough in proper proportions by diluting it in the bulk of the water used.

Dissolve salt and yeast separately in part of the water, add the salt solution to the bulk of the water containing the acid or vinegar; next add the sugar, milk and malt, if used, and finally the flour. Start to mix and after the machine is in operation for a few minutes, add the yeast. After the yeast has been incorporated, add the shortening. Then finish mixing.

COOPERATE WITH THE HEALTH DEPARTMENT

While it is not altogether necessary to share the fear of many doctors that germs and bacilli are constantly so numerous in the air as to really seriously endanger the health of the people, the officials charged with the well-being of a city or town, of course, cannot take any chances. The fear of these germs seems to be general, and while there may or may not be real grounds for serious apprehension along these lines, it is always best to be on the safe side. As a matter of fact, apart from the germ peril, all goods exposed in a bakery store should be constantly under cover not only to protect them against the dangers that seem to be lurking in the air, but also, what appears equally important to us, to prevent unnecessary handling by thoughtless and discriminating people, who sometimes delight to squeeze a loaf of bread or smell a cake before making up their minds whether or not to purchase it. And in this conection it seems downright foolish and short-sighted that bakers and other dealers in foodstuffs should fight a health department in the enforcement of such regulations. Such a case is now being threshed out in the newspapers of a Massachusetts city, where it seems that a number of those affected by the ruling are up in arms against the health department and are refusing their co-operation. This, too, is more than shortsighted, for these merchants would not only gain more by co-operation with the enforcement of the rules and regulations, but they would also insure for themselves a better standing with the public by showing the housewives that no duty is too much for them to protect the eatables that are to go into the homes from coming in contact with any possible source of contamination. We would suggest to bakers everywhere not to fight regulations of this sort coming from any department, but show the right spirit and the proper willingness to co-operate to the very fullest extent.

The greatest advertised article does not always give the largest profit, but they have a faster turnover, which cannot be always said of an unknown brand.

Use tact when a customer complains over the telephone. Try to see her point of view, and a good customer can often be saved for the store.

HIGH-CLASS SALESMANSHIP.

It is, and has ever been, our belief that even in the selling of bread and cakes the salesman with initiative and the necessary energy will produce results while the mere order taker will simply plod along. In a prize contest conducted by Collier's among salesmen describing the most difficult sales they have ever made, a gentleman connected with a well known bakery in Baltimore won second prize. It seems that his firm had over a ton of fruit cake left from last Christmas and as time wore on, and the piercing heat of July threatened to spoil the lot, the proprietor of the bakery became somewhat worried, but despite his every effort he could not move the cake. One day he confided his plight to his head salesman, and after learning the price the baker was willing to sacrifice the cake for, the latter walked out and just an hour later had sold the ton of cake. By his initiative, and by his logical reasoning with the proprietor of a chain of grocery stores, the salesman had not only succeeded in selling the fruit cake in the middle of July, when no grocer, as a rule, thinks of stocking up with this commodity, but had also actually got more money for the goods than his employer had expected to get under the circumstances. This was high-class salesmanship, and ought to be an inspiration to other men in like positions as to what really can be done even in the baking business.

If you started with a small knowledge of your business, a careful reading of your trade paper will give you the knowledge you need.

The signals of the traffic officer are obeyed instantly by the intelligent citizen, as he realizes that indifference means confusion and congestion.

Over the telephone wires and through the switchboard there is a constant volume of traffic. There is also a signal—the ringing of the telephone bell. A great obstacle in the flow of this traffic is delay in answering the bell.

Answer your telephone bell promptly. You will accommodate the party calling. Your own line will be more quickly cleared for other business.

B. C. TELEPHONE COMPANY

FAILURE TO KEEP BOOKS

Failure to keep books or to make the necessary returns does not exempt a person from paying Income Tax, as the Finance Minister has the authority to say what your income is, and in such a case the burden of proving that your income was not that much rests on you.

Profits made from speculation outside the regular business of the taxpayer are not taxable income. If a merchant draws money from his business and buys real estate for $3,000.00, and sells it for $4,000.00, the $1,000.00 is not taxable as it was realized outside his regular business and is considered an increase of capital rather than income. Had the $3,000.00 been invested in real estate with a house which was rented, the rentals received, after deducting taxes, insurance, repairs and depreciation, would have to be shown as income for taxation purposes until such time as the property was sold. Had the property been bought and sold by a man in the real estate business, the $1,000.00 profit on the sale of the property would have been taxable income, as that was his business.

Where profits are made on a transaction, the payments on which extend over a number of years, it is permissible to show only the earned profits each year in proportion to the amounts paid on the agreement, but it is necessary to keep good records in such cases so as to be able to ascertain the unearned profits each year. If a man in the real estate business bought a piece of land for $4,000.00 and sold it for $8,000.00, $2,000.00 cash and $2,000.00 per year for three years, the total profit would be $4,000.00 which is 50% of 50% of each payment received the sale price of $8,000.00, so that would be profit, and $1,000.00 profit only would need to be shown each year. Investments and speculations are treated by the Income Tax Department as capital assets, and when these capital assets are sold, the increase in value is considered to be an increase of capital, not revenue. But while the capital assets are in the hands of the taxpayer, any dividends, rents or other revenue received are considered as revenue or profit.

YIELD OF BRITISH COLUMBIA HONEY CROP IS ENCOURAGING.

The British Columbia honey crop of 1921 amounts to 309,074 pounds, a gain of 32 per cent. over last year's crop of 233,710 pounds. At 29c wholesale, the current crop is worth $86,631.

The returns are summarized as follows: Vancouver Island, 30,170lbs.; Greater Vancouver, 14,232 lbs.; Lower Fraser, 116,614 lbs.; Upper Fraser and Chilliwack, 40,293 lbs.; Okanagan, 71,430 lbs.; Kootenay 36,335 lbs.

POSSIBLE SUBSTITUTE FOR SUGAR.

In a greenhouse at Kew Gardens London, England, there are growing at the present moment three new plants which may possibly prove of considerable economic value in the near future. They belong to a species now styled Stevia rebaudiana, which was discovered about twenty years ago by an Italian botanist, Dr. Bertoni, in Paraguay, where the leaves are used by Indians to sweeten tea, coffee and other beverages. The leaves are remarkable for their extraordinary sweetness—said to be about 200 times greater than that of sugar; and they are easily prepared.

LOCAL CANDY MAKERS TAKE EXCEPTION AT HEALTH OFFICERS STATMENT.

The assertion of Dr. Price, health officer of Victoria, that the "lollipop" is a menace to the health of children, that its sale should be restricted, and further that most cheap candy is injurious, especially the highly colored kind, has been resented by the Candy manufacturers Association of B. C. With the contention that the Dominion food laboratories at Vancouver are at the disposal of Dr. Price, or any other medical health officer, a signed statement was recently forwarded to the Victoria Colonist, bearing the signatures of leading firms manufacturing candy throughout the province confuting the published statement of Dr. Price. These manufacturers assert that the sole ingredients of cheap candy are cane sugar, with a small percentage of glucose syrup, and a slight trace of flavor and coloring material. The colors, they assert, are used in accordance with the pure food laws of Canada, none but harmless colors being used. If any impure ingredients exist which could be used as an adulterant to cheapen the cost, they state, Dr. Price is in possession of a secret unknown to any member of the Candy Manufacturers' Association. "If the lump of sugar you drop in your breakfast coffee is harmful," says the communication of the candy makers, "then the lollipop may be injurious, but if you can sweeten your coffee without danger, then the lollipop is guiltless."

A badly wrapped package is a poor advertisement. A neatly wrapped package pleases the customer.

Almond's Limited

VANCOUVER, B. C.

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TICKETS AND LABELS
MADE BY SPECIALISTS.

A specialist, in any calling, is one equipped to produce results promptly, satisfactorily and economically. This is where our plant differs from the average printing office. We carry in stock many tons of colored card boards for immediate use. At one operation, with our modern specialty machinery, we print tickets in two colors on front of ticket and on the back; number each ticket the same or consecutively and perforate sheet both ways; or we can print your tickets and re-wind into rolls to suit, each ticket numbered consecutively and correctly. We make bread labels in two colors for the price of printing one color, in quantities, and put up into rolls of 5,000. We make the tickets for the B.C.E. Ry. by the millions; for the North Vancouver Ferries; for the Government Amusement Tax, also up in the millions, and all kinds of theatre tickets. May we not be of service to you.

NICHOLSON, LTD.

Phone Bayview 353

2092 2nd AVENUE WEST VANCOUVER, B. C.

Seasonable Tested Recipes

Mince Pie.

In making mince pie if bakers filling is to be made, always select the best procurable materials, such as apples, beef, beef suet, fruits and spices. We often find mince pies on the market which are dry and unpalatable made from cheap fillings which do not contain enough moisture. There are several high grade mince meat fillings on the market, some of which are in the condensed state and if water is properly added very delicious mince meat pies can be made. If the baker wishes to make his own mince meat filling he may use the following formula, which makes excellent pies:

Mince meat: fresh beef, 35 lbs; beef suet, 15 lbs; brown sugar, 12 lb; raisins, 10 lb; currants, 20 lb; chopped apples, 80 lbs; cider, 8 qts; New Orleans molasses, 2 qts; cinnamon, 1 lb; cloves, ¼ lb; mace, ¼ lb; allspice, ¼ lb; ginger, ¼ lb; salt ½ lb; oranges, 1 doz; lemons, 1 doz.

Method.

Pare and chop the apples, add chopped suet, chopped beef, raisins, currants, molasses, spices, juice and the rind of the oranges and lemons. Now add the cider and again mix, when the filling will be ready for the crust.

To make a tender flaky crust, the flour and shortening should first be flaked and then salt and cold water added and the paste made by carefully mixing the ingredients. Always remember to use cold water as less water will be required if cold water is used. The following formula makes very good crust:

Formula No. 1 is top crust and Formula No. 2 bottom crust. If preferred the top crust can be used for the bottom crust:

Top Crust

Flour, 8 lb. butter, 3 lbs. lard, 3 lbs. water, 1½ qts. salt, 1 oz.

Bottom Crust

Four, 8 lbs. shortening, 4 lbs. ice cold water, 1½ to 1¾ qts. salt, 1 oz. Use method as mentioned above.

Squash Pie.

Milk, 4 qts. Sugar, 1½ lbs. eggs, 1 qt. Squash, 7 to 8 lbs. ginger, 1 oz. cloves, ½ oz. cornstarch, 2 ozs. melted butter, 6 ozs. salt, ½ oz.

Method

Put the eggs, sugar, spices and cornstarch in a kettle and stir. Add the squash and melted butter and cornstarch. Now add the milk and stir to incorporate the ingredients. This filling is now ready to be filled into the deep pie dishes lined with crust.

Pumpkin Pie.

Milk, 4 qts. sugar, 1½ lbs. eggs, 1 qt. pumpkin, 7 to 8 lbs. melted butter, 8 oz. cinnamon, 1 oz. ginger, 1 oz. mace, 1 oz. cornstarch, 2 ozs.

Cranberry Pie

Much of the cranberry filling which the baker makes contains too much water, which makes the addition of too much cornstarch necessary. If cranberries are properly stewed so as to eliminate most of the water it will not be necessary to add so much starch, which will make a delicious filling. Cranberry pies are generally made by covering the pie tins with a tender crust, then putting in the cranberry filling and afterwards making the thin strips of dough which are placed criss-cross in sort of lattice form over the top of the pie, which makes a very good appearing article.

Filling for Cranberry Pie.

Cranberries, 10 qts. sugar, 15 lbs. water, 5 qts. cornstarch, 10 ozs. salt, 3 ozs. cinnamon, ¼oz. vanilla flavor, 2 ozs.

Method

Put 3 qts. of water, 14 lbs. of sugar and the salt and cranberries into a deep kettle.

Place it over a fire and boil the mass until the cranberries become soft. The mass should be stirred thoroughly to dissolve the sugar to prevent it from settling on the bottom and caramelizing. When the cranberries have become soft, dissolve the sugar and suspend the starch in 2 qts. of water and gradually pour this mixture in the boiling cranberry mass while it is being constantly stirred. Remove from the fire, add the cinamon and vanilla flavor, stir and then place the filling into clean pails, where is should be allowed to cool.

Light Fruit Cake

Sugar, 4½ lbs. butter, 4 lbs. eggs, 4 lbs. flour, 4¾ lbs. raisins, 12 lbs. currants, 6 lbs. citron, 4 lbs. chopped figs, 1 lb. broken cherries, 1 lb. juice and rind of 2 oranges and 2 lemons, vanilla, 1 oz.

Method

Put the sugar, butter and spice into a bowl and rub to a very light cream. Now gradually add the eggs while the mass is being rubbed. After the eggs have been incorporated add the flour and mix to a smooth mixture. Pour the vanilla flavor and the juice of the oranges and lemons over the fruit and thoroughly mix. Add the rind of the lemons and then the flour and fruit. Now add the fruit to the mixture and mix until it is incorporated

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English Plum Pudding

Brown sugar, 3 lbs. beef suet, 3 lbs. flour, 3 lbs. eggs, 1 pt. molasses, 1 pt. brandy essence, ½ pt. milk, 1½ pts. raisins, 3 pts. currants, 2 lbs. citron 1½ lbs. walnuts, ½ lb. apples chopped, 1 qt. ginger, ½ oz. cloves, ½ oz. cinnamon, 2 ozs. lemon peel, ¼ lb. oranges, 3. soda, ¾ oz.

Method

Grind the suet, citron, lemon peel and oranges. Add the chopped apples, molasses, sugar, eggs, brandy, spices, soda, milk and flour. Mix thoroughly. Next mix in the fruits. Scale the mixture into pudding forms. Cover up tightly and steam for three hours.

Dark Fruit Cake.

Sugar, 4½ lbs. butter, 4 lbs. flour, 4¾ lbs. eggs, 2 qts. currants, 6 lbs. raisins, 12 lbs. citron, 4 lbs. chopped figs, 2 lbs. almonds, ½ lb. molasses, 1 qt. juice and rind of 4 oranges and 4 lemons, cinnamon, 2 ozs. cloves, 1 oz. allspice, 1 oz.

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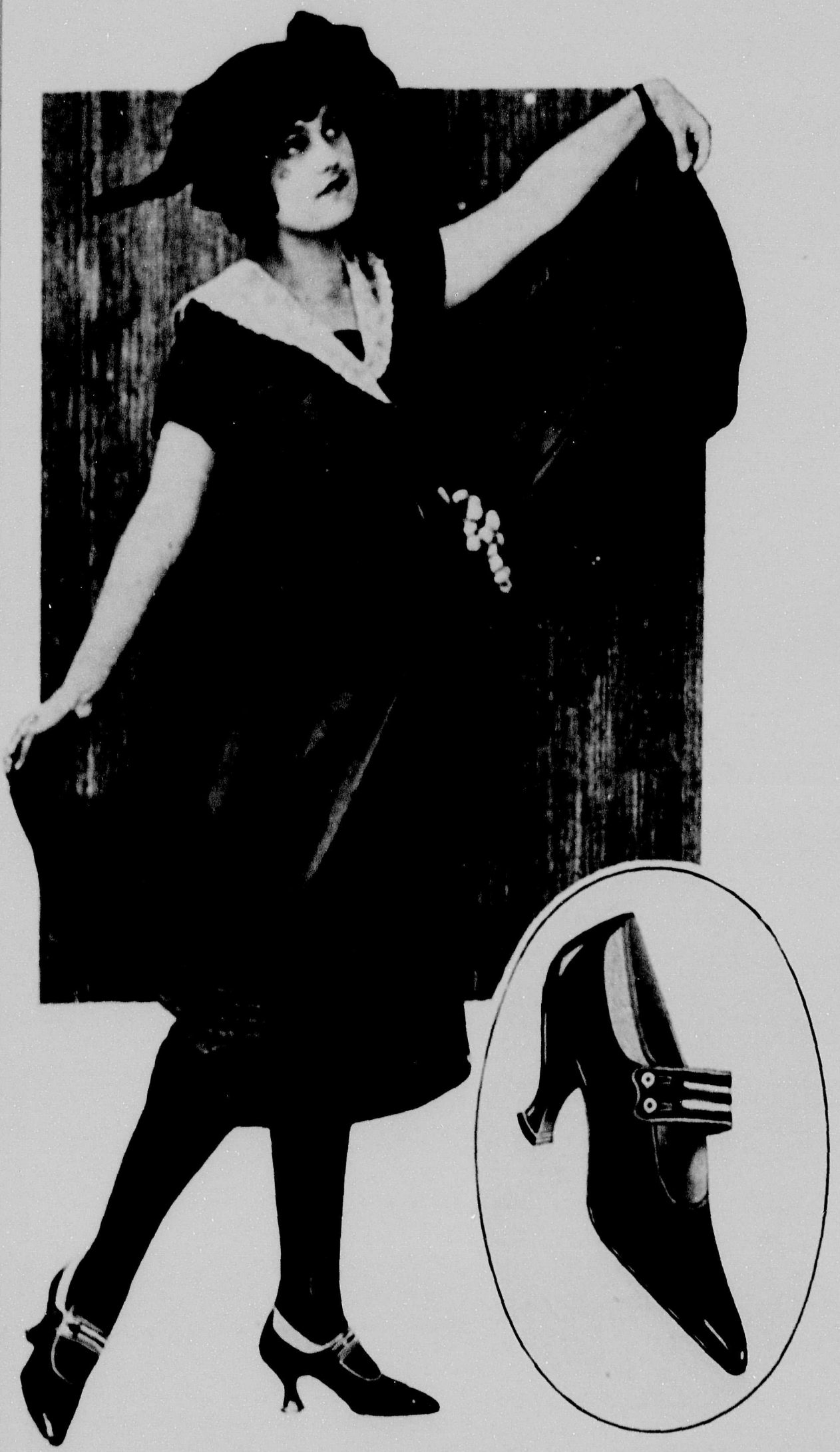
The Invictus Shoe



The daily production of Invictus Turn Shoes has increased threefold during the last six months.

Here is a reason:

E042 215—Black Suede One Strap. Patent Leather Tip and Fox. White Kid Top.

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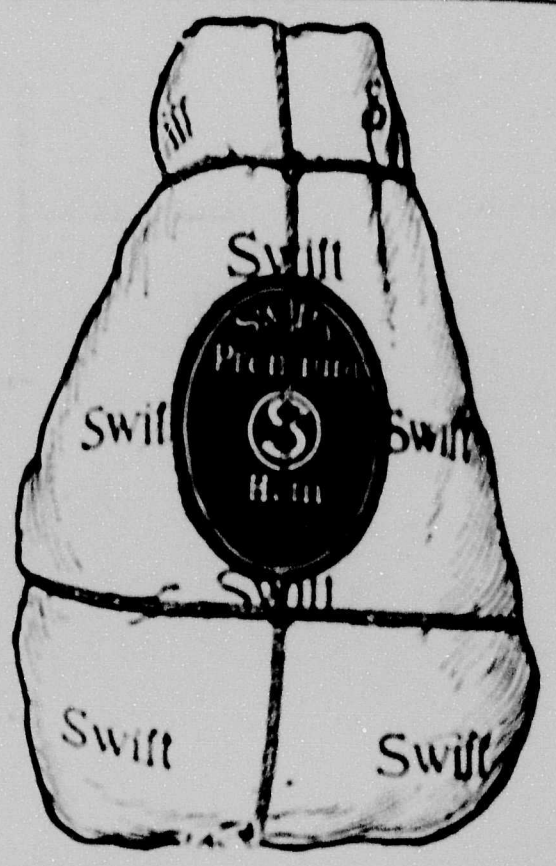

Not alone its appetizing savor, but tradition as well, make "**PREMIUM**" Ham the Meat favored for Christmas. The flesh of the pig has always been chosen for Yuletide feasting, from the old days in Merrie England when the boar's head, "bedecked with bays and rosemary," was given the place of honor. That, however, was before they knew Ham could be made as delicious as the Premium cure makes Swift's Premium Ham. So delicate is its tender, pink, lean meat, so succulent its well browned fat, so amply does it fill the platter, that it is just the thing for joyous, generous hospitality at Christmas time.

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