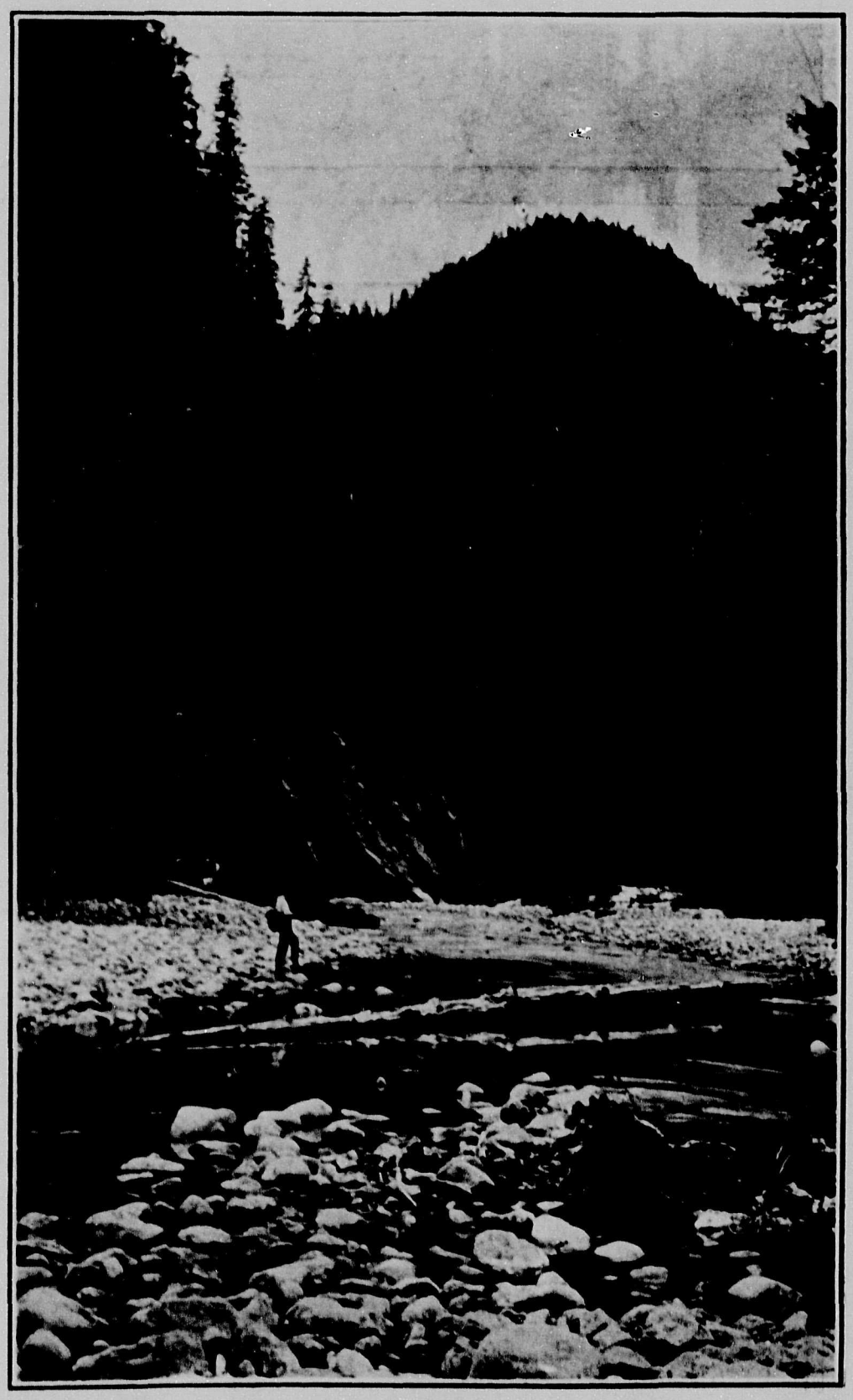
THE BRITISH COLUMBIA

RETAILER

20c Per Copy; $2.00 Per Year. VOL. XIII., No. 8. VANCOUVER, B.C.

April, 1922

Fourteenth Year



British Columbians are fortunate indeed to have within easy reach beauty spots such as this, affording healthful recreation.

FOR

"STANDARD" PAPER BAGS

The Best Bag Made at Lowest Price

Communicate with

J. C. WILSON, LIMITED

Phone: Seymour 781

1068 HOMER STREET, VANCOUVER, B. C.

Store and Residence

AWNINGS

Dealers Attention !

Springtime is Awning time, if you are located up in the interior of B. C. in any of the smaller towns you find it profitable business to supply the Awning needs in your district. Write to us for dealer's prices.

"PIONEER BRAND"

Awnings, Tents, and Canvas goods, Full line of Auto Touring needs.

New Low Prices

Artistic Awnings for every Store and Fine Awnings for Fine Homes.

The C. H. Jones & Son Limited "Pioneer Brand" fine canvass Awnings are low in price this year. A full complement of many varied color stripe designs are now ready. Whether you need Store, or our very artistic residence awnings we are equipped to give you the best at a very moderate figure. Phone for particulars—Call at our store—send the coupon or Phone Sey. 740.

C. H. Jones & Son Ltd. 28-30 WATER ST. VANCOUVER, B.C.

C. H. Jones & Son Ltd. 28-30 Water Street Vancouver, B. C.

Please send me your Store and Residence Awnings price list and full particulars.

Name .....

Address .....

SHIPMENTS TO ALL PARTS OF B. C.

IMPERIAL Floor Dressing

Keep down the dust cloud-

Ordinarily the broom stirs up more dust than it collects—but not when floors are treated with Imperial Floor Dressing. You can then sweep without filling the atmosphere with dust, as Imperial Floor Dressing holds it to the floor where it is easily gathered up and disposed of.

Dusting is practically eliminated in stores where Imperial Floor Dressing is used, and counters, show cases and merchandise present a clean, attractive appearance at all times.

Imperial Floor Dressing is a sanitary preservative for wood, linoleum or oil cloth. It does not gum or evaporate and is most economical. One gallon will treat from 500 to 700 square feet of floor surface and one application will last for weeks.

Display Imperial Floor Dressing prominently. With your own floor as a practical demonstrator you can sell it readily to your trade. Our salesman will be glad to tell you more about this profitable line.

IMPERIAL OIL LIMITED

Canadian Company Canadian Capital
Canadian Workmen

To insure even distribution of Imperial Floor Dressing, use the Imperial Floor Oiler. It does the work quickly, easily and most economically.

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.

Enter these 2 Important Contests

"Save the surface and you save all" - Paint & Varnish

Window Display Competition

CONDITIONS.—This competition is open to any dealer or dealer's clerk. The "Save the Surface" window trim and slogan must be a part of the display. Preference will be given to those windows which illustrate to the greatest advantage the idea of protection and preservation as embodied in the "Save the Surface" idea.

1st Prize $50
2nd Prize $40
3rd Prize $25

Send photographs of window trims with your name on back

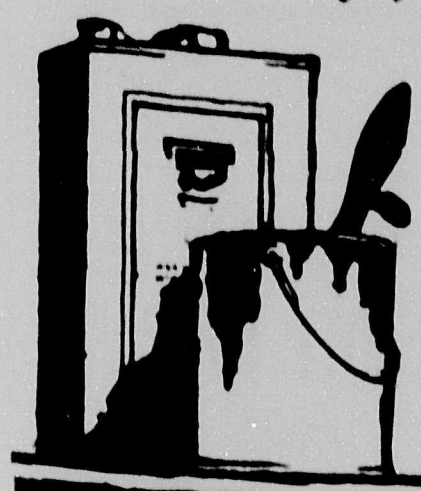
Newspaper Competition

CONDITIONS.—Open to any dealer or dealer's clerk. For the best Paint and Varnish advertisement appearing in your local newspaper. The "Save the Surface" slogan must form a prominent part of the advertisement. Awards will be based on the uses of the Save the Surface arguments in the most unique and novel way to attract the attention of the local trade.

1st Prize $50
2nd Prize $40
3rd Prize $25

Send copy of newspaper in which your advertisement appears

The Save the Surface Committee will act as judges of both contests.
Merchants or clerks may contend for one or both of these contests.
Photographs and newspapers must be in the Committee's hands on or before July 1st, 1922.



Save the Surface Campaign

509 Royal Trust Chambers
107 St. James Street
MONTREAL

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THE NEW RAVEN
" " GARRY
" " RUPERT

PAPER BAGS

These bags represent another milestone in the progress of western manufacture. They have more than fulfilled the anticipations of the trade and it can now be safely said that

WESTERN MANUFACTURED PAPER BAGS

made by the most modern machinery known have no equal in quality, manufacture and uniformity.

OCEAN FALLS WRAPPING PAPER
KRAFTS AND MANILLAS

We supply only the product of the British Columbia mills

The Western Paper and Paper Bag Industries represent the investment of millions of dollars and when you use these products in your business you help fill the British Columbia dinner pail and insure your Provinces prosperity.

WAX PAPERS, TISSUES, TOILETS, TWINES, etc.

Sole Agents "MONO" SERVICE CONTAINERS.

NORFOLK PAPER COMPANY

Phones
Seymour 7868—7869—7890

LIMITED

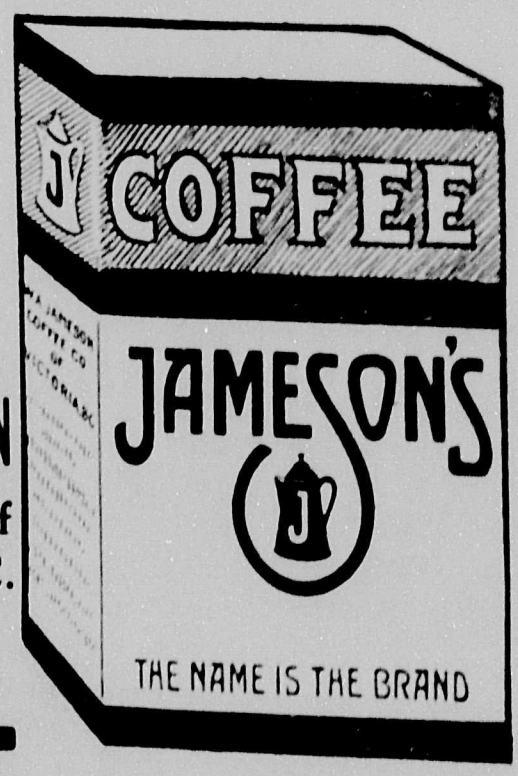
136 WATER STREET
VANCOUVER, B.C.

You can safely recommend

Jameson—
COFFEE

Prepared from the finest Coffee Beans. Hermetically sealed in attractive air tight packages.

If you have enjoyed a cup of this mellow Jameson Coffee, you will understand that Jameson is a safe Brand to recommend.
Order your stock today and enjoy the satisfaction and profit of handling Jameson Coffee.



THE
W. A. JAMESON
COFFEE CO. of VICTORIA, B.C.

Coffee and Tea.
Baking Powder,
Spices and
Extracts.

Do you throw handfuls of nickles away every time a seed customer leaves your store?

Reason this out. Every seed customer could purchase from you a packet of

FERTABS
PILLS FOR PLANTS.

Later, when a record crop had been secured, that customer would thank you for having introduced such an excellent fertilizer. You would thus gain his goodwill in addition to the profit you make.

If you are letting your seed customers get away without selling them FERTABS—without making that extra profit (Fertab business is all new business for you) isn't that equivalent to throwing nickles away every time you make a seed sale without a FERTAB sale?

Get those extra nickles into your pocket, by sending for our trade prices right now.

THE ANDREWS ESCOTT COMPANY

114R EMPIRE BLDG., VANCOUVER, B. C.

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.

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

Editor: J. S. MORRISON Publi shers: Progress Publishing Co., Ltd.

Eastern Canada Representative: J. S. ROBERTSON, 9 RICHMOND ST. E., TORONTO

EDITORIAL AND BUSINESS OFFICES:
LONDON BUILDING, VANCOUVER, B.C.

Cable Address: "SHIPPING." All Codes Used.

Telephone, Seymour 3861.

Entered at Ottawa as second-class matter.

Vol. XIII. No. 8. APRIL. Vancouver, B.C.

EDITORIAL

"He profits most who serves best" This old adage, is the only logic on which the strength, enlightenment and prosperity of business can be built.

There is, unfortunately much lack of knowledge among business men regarding the term profit.

The making of profit is not done by just finding costs, and adding a sufficient percentage to the selling price to create a profit.

Many who are employing this method do not understand the fundamentals of profit making and in figuring in this manner are putting "the cart before the horse," because they are creating products in their factories which are nothing more or less than their own ideas of what they want to sell with a profit attached, regardless of whether the public want such a product or not.

There is no doubt that profit is essential to success, but it is not paramount to it, for success is only made when the impression is first left with the public that you are trying to serve them, and to serve them properly means to give them the highest possible value for their money. The public is the judge of your product, and the only ones to be considered, and when their money is at stake the value given them must be offered at the lowest possible selling price, and they in turn will buy sufficiently of your product to make your profit worth while. It is proved by actual performance that to give all you can for the smallest amount of money is the only way your business will thrive.

No matter how great or how small your business is after its doors are open it becomes a public trust; it is a depository, in a sense, for the small earnings of the consumer who works to buy the things offered for sale, and he will not give up those earnings when the values offered are not fair. Without those earnings coming into the coffers of your business it soon ceases to function, and then dies. There is so much dependent on the funds and earnings of the public for your business existence, it is plain that business' first duty is to the public.

Small sales and large profits do not make continual profits, because there is absolutely no good in unnecessary things in life, and we know of nothing more unnecessary than running a business for profit only, without thought of the consumer.

No business can qualify for an existence that cannot show it is giving value received.

THE SALES TAX ISSUE.

The long drawn out controversy between the Department of Inland Revenue and the Retail Merchants' Association over the proper definition of the term "Manufacturer" for purposes of the Sales Tax has resulted in a very satisfactory sequel for the Association today. The subject has been so frequently referred to in these columns and the individual retailer concerned has received so much inthe way of direct information from Association headquarters that it is unnecessary to recapitulate the details of the story here and now. Suffice it to say that out of three test cases brought by the Government at the request of the Association, two have been won by the Retail Merchants' Association, the last of which was an appeal taken by the Association to the Supreme Court, being dismissed by that tribunal for the purely technical reason that less than $500.00 was involved in the suit. The Association immediately offered to bring another case in which more than the minimum amount required by law was involved, but after consideration of all the issues at stake the Government cancelled all arrears of Sales Tax as applied to retailers (classed by the Inland Revenue Departmnet as "Manufacturers") from May 1920 to March 31st, 1922, a decision which has been welcomed by thousands of retailers throughout Canada over whom Court proceedings for the recovery for these taxes have been pending for two years.

It is important to note, however, that the issue as to what properly constitutes a manufacturer for purposes of Sales Tax remains unsettled and until it is decided the Inland Revenue Department will continue to apply its rulings to retailers as from April 1st, 1922. As a matter of fact they have sent out circular letters to confectioners, florists, furriers and others calling their attention to their liability under the Sales Tax regulations.

The Association is now directing its efforts towards having the Act so amended as to prevent any possible repetition of the confusion that has characterized this issue for two years, and there is every reason to believe that they will succeed in this enterprise. Meanwhile it is most unfortunate that the R. M. A. should be constantly appearing in the public press in the role of the organized tax dodger, which impression is conveyed, owing to the fact that we have continually to defend our members from unfair discrimination in taxation matters. The fault, how-

ever, does not lie with the Association, but with the obstinate mental attitude that has too often characterized Government officials who suffer from the delusion that they are the people's dictators instead of its servants. It is a matter of record that again and again the Association has offered its services and advice to various Government Departments so that regulations designed to affect retailing may be so framed as to be practical and incidentally inexpensive. All of these representatations have been received with polite indifference.

Taxation or other experts who sit in the seats of the mighty at either Ottawa or elsewhere, may be, and probably are, wizards in their own domain, but the very nature of their training prevents them from understanding the actual effects of their edicts experienced in the daily transactions between the retailer and the consumer over thousands of retail counters.

The Retail Merchants' Association does not wish to obtain any special privileges for the retail trade but it does seek, and with reasonable justification, to represent the view-point of the retail trade of Canada to Governing bodies. It has the machinery through which to obtain an expression of opinion from any section of retail trade or from the entire retail trade of Canada when fundamental issues are under consideration.

It is to be hoped that the experience of the past few years in such matters as the Board of Commerce, the Luxury Tax and the Sales Tax will not be lost upon those who now administer Government Departments at Ottawa. It will certainly not be lost if they desire to avoid some of the unfortunate errors of their unfortunate predecessors.

No reader of an advertisement believes that a merchant will sell his goods at half their value.

But they will believe that the merchant is a profteer who has been charging twice too much for his goods.

* * *

Absurd claims and exaggerated statements made in advertising are more responsible than high prices for any lack of confidence that the public may have in the retail merchant.

* * *

The only way to regain the confidence of the public is to make advertisements agree with facts, and to eliminate from bargain sales, articles manufactured to sell at prices advertised.

British Columbia Executive R. M. A. Holds Successful Conference in Vancouver

Branch Representatives Discuss Association Matters With Provincial Officers—Annual Convention to be Held in Victoria.

Representatives from the various branches of the Retail Merchants Association, who were present at the Provincial Executive joint sessions held recently at the Hotel Grosvenor, Vancouver, were furnished with a fuller insight into the Association's administration, and returned more fully informed regarding the workings of the R. M. A. throughout the Dominion.

Sales Tax Issue

An exhaustive report on the sales tax issue was given by G. H. McRobbie, B.C.'s representative on the Dominion board. He referred particularly to the fact that although the association had been successful in two out of three court actions and had also been successful in persuading the government to cancel arrears of the sales tax against confectioners, florists and furriers, from May 1920, to date, the issue as to the interpretation of the word "manufacturer" still remained undecided and unless the R.M.A.'s efforts to have the sales tax amended at the present session of the House were successful, the various lines of business effected would be called upon to pay a sales tax of 3 per cent. on entire turnover as from April 1, 1922.

License Retailers.

Provincial Secretary Hougham tabled evidence of different wholesalers in the province who were selling consumers, using these instances as a general practice. He also reported on negotiations that had been carried on between the provincial executive and wholesale houses, the concensus of opinion of the meeting being that the results left much to be desired.

A resolution is to be submitted by the clothiers' section R.M.A. favoring a system of retail licences, controlled by the Federal Government making it illegal for wholesale houses to sell to any person without a licence. Extraordinary conditions arise where wholesale houses are asked to sell to parties outside the regular field, and it is obvious that some such measure would be welcomed by them.

Personal Property Tax.

Provincial President J. T. Crowder detailed the activities of the organization with respect to the personal property tax and what measures were proposed for the future. T. F. McDowell dealt with the subject of Oriental exclusion. The initiative taken by the R. M. A. in calling for the reorganization of the exclusion league on the basis of representation of organized bodies pledged to a definite programme of education and backed by adequate financial resources, was endorsed and the branches throughout the province will be immediately requested to appropriate funds to enable the R. M. A. to make its proper contribution to the finances of the league.

The Provincial Secretary told of the organization work in the Fraser Valley, Okanagan and other districts and indicated that the province was now completely organized, with the exception of the northern interior. J. N. Harvey spoke on the subject of "False Advertising" and the need of reform in this connection.

Tax on Gross Turnover.

A telegram was read from Dominion Secretary Trowern, asking for an expression of opinion from all branches as to the proposal to levy a tax of one per cent. on gross turnover of all retailers, collected monthly. It was decided to circularize a questionnaire relative to the proposition.

The government will be asked to extend the provisions of the Trading Stamp Act to apply to manufacturers as well as retailers. At present manufacturers have the right to issue coupons.

Lord's Day Act.

The Victoria branch tabled a resolution to request the Provincial Government to pass a provincial Lord's Day Act, giving the right to municipalities to control Sunday trading, subject to a referendum to the people. The opinion of all the branches and trade sections will be sought by the provincial executive and the matter will come up for consideration at the provincial convention.

These joint conferences are to be

held every sixty days, and will do much towards simplifying the service demands from distant localities.

They must not, however, be confused with the regular thirty day sessions of the Provincial Executive.

The next of these joint conferences is to be held in May, and to judge from the enthusiasm displayed by the various branch representatives present, a popular feature in R.M.A. activities has been established. It was unanimously decided that the 1922 Provincial Convention be held in Victoria in July.

Provincial branches were well represented at theR. M. A. meeting on Wednesday March 22nd, of the provincial head office executive and advisory committee of the Retail Merchants' Association. Reading from left to right the names are:

Front row—J. L. Ward, secretary at Nanaimo; G. H. Jacobson, vice-president B. C. Board, New Westminster; G. H. McRobbie, Dominion executive council, Vancouver; W. J. Ball, Dominion executive council, Saskatchewan; D. H. Kent, provincial treasurer, Vancouver; H. Murphy, vice-president B. C. Board, Nanaimo; J. T. Crowder, provincial president, Vancouver; H. C. Wilson, president Vancouver branch; T. F. McDowell, past president B. C. Board, Vancouver; E. Gamlin, vice-president B. C. Board, Victoria.

Second row—W. Keir, Vancouver; Geo. S. Hougham, provincial secretary; R. L. Young, Ladner; Mr. Hartle, Vancouver; R. H. Ormonde, president Nanaimo branch; S. R. Kirkham, president Duncan branch; R. Thompson, president North Vancouver branch; E. McTaggart, Vancouver; C. D. Bruce, hon. secretary, Vancouver branch; R. H. Fairley, secretary Vancouver branch.

Third row—F. Cluff, Mr. Storey, D. Rose, A. A. Blain, R. M. Millar, T. H. White, all Vancouver; G. B. Armstrong, Armstrong; W. M. Kerr, New Westminster; H. B. Neilson, automotive section, Vancouver; J. N. Harvey, clothiers' section.

Fourth row—B. S. Ross, New Westminster; G. Clement, Ladner; A. B. Derifield, Vancouver; W. E. Fore, North Bend; F. C. Philp, White Rock; R. H. McDuffee, Vancouver.

Top row—J. Phillipps, R. MacMillan, J. J. Johnston, P. J. Burch, E. Almas and Ed. Byers, all Vancouver.

The Passing of Sir John Eaton

The retail world has justly contributed to the unanimous expression of sympathy evidenced in the death of Sir John Eaton, only son of the founder of Canada's foremost departmental store. As a citizen, the late director of The T. Eaton Company enjoyed an esteem which but few men attain, an outcome of the public spirited benevolence which manifested itself in all Sir John's undertakings.

Merchant dealers in every community in the Dominion must benefit from such an example, and be grateful for the standing given to retail merchandising, by the many actions of unselfish service displayed during the all-too-brief life of so fine a character.

IMPORTANT AMENDMENTS TO DRUG REGULATIONS.

Wholesalers Must get Permits to Sell to the Retail Trade.

Following the agitation against the drug traffic, a number of new regulations dealing with the sale of narcotics have been sent to wholesale and retail druggists throughout the Dominion.

Chief of these is a drastic order which compels all wholesale houses to wire direct to Ottawa for permission to fill any orders from retail drug stores where opium is concerned. No order can be filled unless permission is first received from Ottawa and in the case of retail stores applying too frequently, direct investigation will be made from Ottawa.

To be given the option of refusing to supply the drug should afford general satisfaction to the druggist, who does not desire this class of trade.

In effect the new regulation means that the wholesale houses must receive the permission of the officials at Ottawa before they can supply any druggist, veterinary surgeon or doctor, and it will do more to check the drug evil than enything else that has been done so far.

Make Your Insurance Safe

Address by A. B. Derrifield, Manager Insurance Department R. M. A. to Vancouver Retailers.

One of the greatest curses in fire insurance today is the method of handiing the business. The fault lies both with the agent and with the assured. Both the agent and the assured, in many cases, seem to forget that a fire insurance policy is a legal document; it is a contract entered into by the insurance company as the Party of the First Part, and by the assured, as the Party of the Second Part. The insurance company, in this contract, agrees to deliver to the Party of the Second Part full damages in case of loss by fire or loss as result of a fire. This delivery, however, is not entirely unrestricted, because in any contract there are certain limitations and certain conditions set forth that both parties must adhere to.

These requirements are not called "loop holes" in your insurance contract. We have so often been approached by the assured and asked why it was necessary for the company to have "loop holes" in the contract or the policy, and, invariably, our reply to this question has been "It is a safeguard both to the assured and to the company." It is a well known fact in insurance circles that the premium income of any company must pay its losses, its running expenses and a legitimate amount to capital invested. If the losses and expenses exceed the premium income, then it is necessary for the company to raise the rates sufficiently to overcome this deficit. If the policy is not safeguarded then the tendency for the unscrupulous man to prey upon the company would be greater.

Again, it protects the assured against the "bucket shop" insurance peddler, by placing insurance upon a level where a thorough knowledge is demanded to give the maximum service. The company never recognizes the assured; that is, the company does not know the assured personally, and must rely upon its agent to give full particulars concerning the assuered. Because of the remoteness of the company from the agent, it has been necessary to place the responsibility personally upon the assured to see that his contract, that is, his insurance policy, is the contract best suited to his particular business.

In the last place, the restrictive clauses protect the company. An insurance company is a public servant, and might almost be classed as a public utility. It, in turn, must be protected in the same manner as any corporation rendering service to the general public and dealing with all classes of people.

Because of the lack of knowledge of the clauses and restrictions in your policies, I have been asked to set forth some of these clauses, and to give you an idea of some of the conditions that we are finding in insurance policies. First of all let me state this: the clauses as found in the B. C. Statutory Conditions will be found in all policies of companies licensed to do business in British Columbia. Any company that is licensed to do business here is forced by provincial law to print these Statutory Conditions in its policies, and the conditions of no other Province or State. Therefore, in anything that I may say, it will not be with the intention of detracting from any insurance organization, but it is merely to bring out some of the points that are found in all of your policies, whether those policies are issued in the States, in England or in France.

First, I would call your attention to Clause 6, of the Statutory Conditions, which reads as follows: "No condition of the policy, either in whole or part, shall be deemed to have been waived by the company unless the waiver is clearly expressed in writing, signed by an agent of the company." In other words we will say, some of your policies do not meet the requirements of the insurance company. Your agent tells you "I will fix that up," and does not give you a written permit, then, even althought you have the word of your agent, your policy is null and void, because you have entered into a contract that specifically states that any conditions that are changed must be **clearly stated in writing and signed by the duly authorized agent of the company.**

Again, I would call your attention to Clause 3, of the Statutory Conditions. This clause deals with concurrent insurance, and reads as follows: "If the assured now has any other insurance on any property covered by this policy, which is not disclosed to the company, or hereafter effects any other insurance thereon without the written assent of the company, he shall not be entitled to recover in excess of sixty per cent. of the loss or damage in respect of such property." In other words each and every one of your policy forms must state clearly that further concurrent insurance is permitted. On the B. C. standard forms we so often find this statement: "Further concurrent insurance, including this policy, limited to ——per cent. of the total value of the property." This percentage is not filled in, and unless the agent does fill it in, no permission is given for further concurrent insurance, and the assured, although he may be a perfectly innocent party to it, is entitled to collect only sixty per cent. of the face of the policy. That is, if you have three insurance policies, one for $5,000.00, one for $3,000.00 and one for $2,500.00, and your policy for $5,000.00 did not allow other concurrent insurance, the company holding that policy, if it so desired, could settle with you for sixty per cent. of the face of the policy, or a pro rata amount of that, in case of a loss.

I would call your attention to Clause 12, of the Statutory Conditions, which reads as follows: "If the property insured is assigned without a written permission endorsed hereon by an agent of the company duly authorized for such purpose, the policy shall thereby become void." In other words, in making transfer of your insurance, be sure that this transfer is made by a duly authorized agent of the company.

Clause 14 is perhaps the most important clause of your entire policy, and the clause least understood. It commences as follows: "The company is not liable for loss following that is to say:" and then it enumerates several places and conditions wherein the company is not liable. I would first call your attention to Paragraph "C." That is: "The company is not liable for loss where the insurance is upon buildings or their contents for loss caused by the want of good and substantial brick or stone or cement chimneys, or by ashes or embers being deposited, with the knowledge and consent of the assured, in wooden vessels, or by stoves or stovepipes being, to the knowledge of the assured, in an unsafe condition or improperly secured." This would apply more directly to homes, as your business property is inspected periodically by your fire department. This is a clause that is rarely found in any insurance policy, and, to my knowledge, is not used by more than two

Provinces in the entire Dominion of Canada.

Again, the company is not liable, according to Paragraph "E," for loss or damage occurring while the building is undergoing alterations and repairs, providing these are not ordinary alterations and repairs. In other words, if your property is undergoing extraordinary alterations and repairs, by all means see that you have a written endorsement signed by a duly authorized agent of the company, or your insurance becomes null and void.

Paragraph "F" is perhaps the most treacherous paragraph in your entire form, as it affects more lines of business. In this paragraph you are not permitted to keep on your premises any kerosene (coal oil) or more than 25 pounds of gunpowder, or petroleum or any liquid product thereof, including gasoline, unless special permission is given by the company. In the case of gasoline, not more than one quart can be stored, kept or used upon the premises without a permit. Grocery stores, drug stores, paint shops, shoe stores, and practically every line of business except straight dry goods stores, will violate this clause, and thus render their policies null and void.

Lastly, I would call your attention to Clause 2, which states that any change material to the risk and within the control or knowledge of the assured shall void the policy as to the part affected thereby, unless the change is promptly notified in writing to the company or its local agent.

But I hear someone say that **our** corporation or **our** firm has a form specially made up to apply to our business and, terefore, these conditions do not apply to me. Let us see. I wish to cite a case, which by the way, actually happened in British Columbia. Your Insurance Department was called in to audit the policies of a large firm. In checking over the same everything seemed to be in order. The policy read as follows: "$——— on cigars, cigarettes, tobacco, cigarette cases, pipes, pipe cases, cigarette holders, canes and such other merchandise not more hazardous, the property of the assured, their own, or held by them in trust or on commission or consignment, or sold but not delivered." We asked if we might take a look through the store, and in going into the basement we found stored there a carload of matches. Surely no retailer would tell me that pipes are as hazardous as matches, even although one might be quite necessary to the other.

Again, we were called in to audit another group of policies. In this group we found two policies containing a co-insurance clause; none of the others did. One of the policies that was supposed to cover for $2,500.00 on fixtures and the assured's interest in permanent fixtures, covered on the building. Three policies did not give permission for other concurrent insurance.

Again, we were called in to audit a grocery man's policies. This grocer was keeping a surplus stock in a small warehouse in the rear of his store and replenishing his regular stock from this. In order to keep him fully protected under both locations the agent, wisely, put an average clause on his policy, stating that "in the event of loss this policy shall cover in the exact proportion that the value of the stock in the building above described shall bear to the value of the stock in all such buildings at the time of the fire," and yet the agent only described one building, and did not make any mention of the other building in any portion of his policy.

In conclusion, I want to cite a

(Continued on page 687)

Did You Know That—

the first Sulphur Match made in Canada was **MADE BY EDDY?**

the first Safety Match made in Canada was **MADE BY EDDY?**

the first Wax Match made in Canada was **MADE BY EDDY?**

the first Silent Match made in Canada was **MADE BY EDDY?**

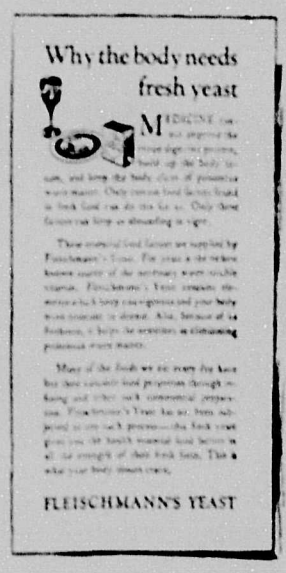
the first Non-Poisonous Match made in Canada was **MADE BY EDDY?**

the Best and Safest Matches made today are **MADE BY EDDY?**

There's more money for you in EDDY sales and more satisfaction for your customers. Why experiment with anything less reliable or less well known than **EDDY'S**—Canada's matches since 1851?

The E. B. Eddy Co., Limited

HULL, CANADA


Why the body needs fresh yeast

FLEISCHMANN'S YEAST

Keeping Right at 'em

Here's the kind of advertising we do on the envelopes in which you wrap **FLEISCHMANN'S YEAST.**

Your customers can't get away from it. Every time you sell a yeast cake, you sell a reminder to come back for more.

The Fleischmann Company

Fleishmann's Yeast
Fleishmann's Service

RENNIE'S SEEDS

"ALWAYS GROW"

PROMPT AND EFFICIENT SERVICE
TRY US WITH YOUR NEXT ORDER

WM. RENNIE CO., LTD.
321 FRONT ST E. VANCOUVER, B.C.

News of the Trade

After an absence of four months, during which he visited the leading business centres of Eastern Canada and the United States, Mr. Charles Woodward, head of the Woodward Department Stores, Limited, has returned to Vancouver.

Robert Kelly, president of Kelly Douglas and Company, returned to Vancouver April 10th, after a two months trip to the Orient.

Two important transfers of Granville street property have been completed and a third is in process of negotiation. The two-story brick structure lately occupied by David Steele, Ltd., at 556 Granville street, between Dunsmuir and Pender, has been sold to a Montreal concern for a sum in excess of $200,000. The price of over $4000 a foot is said to be the highest that has been recorded for years for inside property. The site has a 50-foot frontage.

The 50 feet immediately south of P. Burns and Company's Granville street market, south of Robson street has been sold to the Mission Confectionery Company for a sum between $90,000 and $100,000.

The Hudson's Bay Company has bought and will operate the J. F. Cairns department store in Saskatoon, Sask.

The B. C. District Telegraph Company's patrol service was the means of frustrating the burglarious intentions of no less than five evil doers last month.

David Spencer, Ltd., have purchased the three storey building adjoining their departmental store on Broad street, Victoria. These new premises will be used for storage purposes in connection with their delivery system.

At the annual meeting of the Grocer's Section R.M.A., James Harkness was re-elected president for the coming year.

W. R. Burgess is now operating the business formerly known as the Natal Book and Drug Co., Natal, B.C.

J. Gibb is the new proprietor of the Vernon Grocerteria.

P. A. Thomson is successor to A. E. McConnell, 8187 Fraser Steret, Vancouver.

C. E. Hastings has succeeded M. lywood Bakery, 152 Hastings Street W., Vancouver.

J. T. Norquay is operating the store at Aleza Lake, successor to L. Lyle.

J. Fletcher, formerly of 924 Granville street, is the successor to Geo. Haddock, 6975 Victoria Drive.

R. D. Shindler (Home Grocery) 1464 Broadway E., is succeeded by D. Robinson.

The Summerland Mercantile Co., Limited, West Sumerland, is now operated by F. Cross.

John Finlay is successor to S. G. Walters at 45th Ave. and Vine St. Kerrisdale.

Geo. Maurer has succeeded E. A. Wiles at Mission, B. C.

F. A. Squair, 1111 Lonsdale, North Vancouver, has been succeeded by S. Norman.

G. Haworth now operates the store formerly run by M. O. Ottley, Port Moody.

A. Laurence, formerly in the grocery business at Port Moody, is now located at 3rd Avenue and Arbutus Street, Vancouver.

H. M. Butler, formerly at 966 Broadway, is now located at 3047 Granville Street, Vancouver.

Bread Sells Faster in Hot Weather

WITH the approach of hot weather the home baker will feel more and more disinclined to bake. Consequently, bread will sell faster. This is the time to remember that profits on bread are bigger than those on flour; turnover is quicker. Shelly's 4 X Bread yields you the biggest profits and realises the fastest turnover because its sales are speeded through advertising in every medium—Newspapers, journals billboards and street cars. Shelly's 4 X Bread pays you and satisfies your trade.

4X SHELLY'S 4X BREAD 4X

VANCOUVER VICTORIA
NEW WESTMINSTER NANAIMO

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

The Frank Lazelle hardware company are reported negotiating sale of business at Terrace, B. C.

The Skeena River Co-operative Association, Ltd., at Terrace, has assigned to Geo. Rorie.

Clarkes general store at Endako is reported purchased by L. N. Gowdy.

E. W. McQuade, (tire repairs, etc) jes reported to have moved to Trail.

Pattinson Ling & Co. Ltd. (electrical supplies, etc.) of Prince Rupert have assigned to Geo. Rorie.

Fraser Hardware Company of Vancouver is reported to have sold out.

Jacoby Bros., jewelers of Vancouver are incorporated as Jacoby Bros. Limited. (July)

Robert Patrick, grocer of Victoria has sold his business to H. Summers.

The Brackman Kerr Milling Co. Limited, have opened a branch at Abbotsford, B. C.

A. D. Renault & Co. (dry goods, etc) of Armstrong—Compromise of 90c on the dollar reported accepted.

It is reported that the Stearns Hardware Co. of Burnaby Lake has been sold to G. B. Robb of Francois Lake.

The Oak Hall Clothing Co. Ltd., of Kelowna, is reported to be offering to compromise at 70c on the dollar.

Thos. Grenfell is reported to have sold his general store business on Milton St., Nanaimo to Rennie Dickinson.

Bailiff reported in possession of the Westminster and District Co-operative Society at New Westminster,

R. G. McLeod is the succesor to A. G. Andrews at Abbotsford, 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

A. MACDONALD & CO., Wholesale Grocers VANCOUVER, B.C

McCormick's Publicity

Everywhere from coast to coast McCormick's products are favorably known. Not only has the quality of our products made them a general favorite but our widespread advertising has made known the standard of cleanliness and purity that rules our great "Sunshine Factory."

It makes a big difference to a customer to be sure of the products she buys.

It takes no effort to sell **McCormick's Products**. Tell your customers you have them. Sales will follow.

McCormick Manufacturing Co., Limited, London, Canada

Branches at Montreal, Ottawa, Hamilton, Kingston, Winnipeg, Calgary, Port Arthur, St. John, N. B., Vancouver and Edmonton.

What is the best investment—the busy business corner or the lot in the suburbs?

Real estate men know that every city, town, and village has its most valuable business locations.

Demand for the location; ready money for mortgage if necessary; ready salability—combine to make these prominent plots the safest investment.

The wide-awake grocer knows that similar elements govern the true value of branded food products.

The every-day demand by the public for **POSTUM CEREAL**, **INSTANT POSTUM**, **GRAPE-NUTS** and **POST TOASTIES**, the fact that these four food products represent "ready money," and are commercially noted for their quick turnover, combine to make each brand **A LEADER IN ITS LINE**.

The peculiar success of **POSTUM CEREAL**, **INSTANT POSTUM**, **GRAPE-NUTS** and **POST TOASTIES** is not accidental. "There's a Reason."

Persistent and truthful advertising messages throughout the year, and **EVERY** year since these popular food products were offered to the public, are as much a part of the business policy of the Canadian Postum Cereal Company as its desire to serve the public the "best there is" in the brands it manufactures.

What can any grocer demand more than this: Quality, assured and reasonable profits, and a guaranteed turnover?

Canadian Postum Cereal Co., Limited

Windsor, Ontario, Canada

SCHOOL FOR RETAIL MERCHANTS, 1922.

Dr. H. M. Tory, President of the University of Alberta, addressed the Training School for Retail Merchants at the University of Manitoba on Wednesday afternoon, March 1st, on the subject "The University and Commercial Education in 1922."

Dr. J. A. McLean, President of the University of Manitoba, introduced Dr. Tory to the class. Dr. Tory referred to the development of colleges of commerce which he said began about 40 years ago. The demand from progressive business men had developed commercial faculties in modern Universities. The history of industry and commerce take a very important place in the lectures in our present day Universities.

The Course in Commerce attempts to show how the markets of the world are regulated. This, Dr. Tory said, was very valuable knowledge for business men. He said the University aims at getting the business man and the student interested in the world at large. He related the progress made by Germany as a result of establishing her Commercial Schools and was of the opinion that in reality England was paying for Germany's Commercial Schools the purchases made by England from Germany and the loss of business in other parts of the world through the knowledge which Germany possessed through her Commercial Schools.

The men who are carrying on our Commerce cannot have too great a knowledge of Commercial matters. It is commonly accepted that more than half the failures in business are due to ignorance. The great waste going on in Canada nationally and privately can only be overcome by education.

While Dr. Tory was speaking, Dr. Murray, President of the University of Saskatchewan, entered the class room or lecture theatre.

After Dr. Tory's address, President MacLean introduced Dr Murray, who stated that the University of Saskatchewan had been preparing students for the Accounting examinations fitting young men as Chartered Accountants. He stated that the modern University recognized the importance of business in the life of the community and that many changes would come in the near future.

"Get busy British Columbia."

PRINTERS CLASSED AS RETAILERS FOR THE PURPOSE OF TAXATION.

Judgment recently rendered in the District Court—Judicial District of Saskatoon—Province of Saskatchewan.

Following is the judgment, delivered by Judge McLord, the King -s. Pedrick and Palen case referred to being the first case—that of merchant tailors—in which the R. M. A. was successful against the government.

"On the facts agreed on in this case by counsel, and they appear to me sufficient for the purpose in question, I am of the opinion, following the judgment of the King vs. Pedrick and Palen, that the defendants are not liable; and the only doubt I have had in my mind was caused by the fact that in the regulations the nature of the business carried on by the defendants, namely, that of job printers, is given as an illustration of the status of manufacturers.

"It appears to me, however, from the judgment to which I have referred that the defendants can not be said with any degree of real accuracy, to be manufacturers within the meaning of the act. Their business, in fact, one might almost say their entire business, is that of retailing to the consumer, because I can not think that the isolated instances in which they worked for the parties mentioned in the statement of facts, who carry on similar business, puts them in the class of manufacturers.

"This is a very short ground, but there is no use spending time elaborating it; it is amply covered in the judgment referred to. And the result is that there must be judgment for the defendant, and the action dismissed with costs."

WANTED

A medium sized grocery or general store—with post office preferred, located in Dry Belt. Am prepared to advance $2,000 cash. Box 704, B. C. Retailer.

FOR THE NIGHT SHIFT.

The little boy sat down on the kerb and sobbed his heart out, and very nearly started a tidal wave in the gutter, so copious were his tears.

He had lost his weekly dole—the penny he looked forward to each week. For hours he had searched for it, in vain.

Presently an old Scot came along and offered comfort.

"Dinna cry, laddie," he said. "If ye dinna find it afore dark, here's a match."

INDEFINITE

The new servant was as truthful as she could be. The first caller asked to see her mistress. "She's not at home," was the answer.

"When will she be back?" asked the caller.

"I don't know, mum. She's not gone out yet."

CERTIFIED PUBLIC ACCOUNTANT

will write up Retailers' Books evenings at reasonable rates.

Apply:
Box 313, B. C. Retailer

"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

Running through the telephone cord are a number of delicate flexible wires. "Kinks" are formed when this cord is allowed to become twisted, and some of these wires may be bent or broken.

This means a "noisy" telephone line. You cannot hear or be heard as well. In fact, a twisted cord may cause a complete interruption of your service.

Keeping the telephone cord straight will give you greater satisfaction in the use of your telephone.

B. C. TELEPHONE COMPANY

AN APOLOGY

We much regret that credit was not given to Bridgeman's Studio for photograph reproduced on page 637 of our March issue. "credit where credit is certainly due."

GROCERIES & PROVISIONS

GENERAL BUSINESS

Activity in the grocery business showed a decided improvement during March, as far as sales were concerned, and with the industries of the province. particularly lumbering and mining, opening up in good shape, a still better volume of trade is forecasted for April.

Wholesalers report heavy purchases during the past few weeks from logging and mining camps. the demands of the latter industry being exceptionaly favorable to wholesale business.

Agricultural districts too are quietly preparing for the season's work, and with the advent of the bright weather all sections of the trade are anticipating really good business.

Collections Improving

Out-of-town collections are not altogether satisfactory, doubtless owing to the disappointing results of marketing fruit crops in the U. S.

City collections are coming along in better volume, and the gradual improvement in the employment situation will have a stimulating effect upon cimmittments. Activity in the building trade continues, and the report that plans have been recently passed for the erection of a huge down-town structure, one of the largest contracts in recent years, will result, giving employment to a considerable number of men.

Tourist travel is expected to develop this summer on a larger scale than for many years past, and should provide the realization of improvement hoped for by the retail merchants.

B. C. Products

A large number of local retailers were noticed at the "B. C. Prosperity Dinner" recently given under the auspices of the B. C. Manufacturers' section of the Board of Trade at the Hotel Vancouver, and retail merchants will be well advised to get behind this movement for it will have a far-reaching effect upon business generally, and particularly upon the retail grocer's turnover. It was explained at this gathering that each man employed in the province, whose family consists of four persons, spends some $650.00 for life's necessities.

The retail dealer can appreciate what this means to him, and should accordingly become an "honest-to-goodness" booster of B. C. products.

Market Notes.

Sugar.—On Saturday, April 8th, the price of all grades of sugar declined, locally, 30c per 100 lbs, making today's price on granulated $6.70 for 100 lb. bag. This decline came more or less as a surprise to wholesalers and retailers. There has been no change recently on the American side. As a rule the American and Canadian market have corresponding changes. Then again raws are higher and sugar stocks on all exchanges are advancing. Under the circumstances it is very hard to predict the future market.

Beans.— Market steady, with no reductions looked for until Fall.

Flour.—A price reduction on first patent flour is not altogether unexpected.

Lobster. — Market is absolutely bare of good lobster, with no possibility of relief until new pack about September. Recent arrivals of canned shrimps at a reduced price of $2.40 doz. will make them a ready substitute for lobster. An increased demand is to be expected on this article.

Canned Fruit.—With possible exception of peaches, canned fruit of all description is practically unprocurable from the canners. Wholesalers and retailers stocks are moving out well. Hawaiian pineapple will be very short before new pack arrives in September.

Matches.— The Canadian Match Co., of Montreal, placed their product on the market here this month. This is a new Canadian firm. For the time being they are confining their efforts to one size, Maple Leaf brand, 400 packed 144 cartons to the case at a cost to the retailer of $16.40.

Nuts.—New Brazils due to arrive the later part of this month will go to the trade at 17 cents per lb. for medium washed.

Onions.—The arrival of the S.S. Makura relieved what might have been a serious onion shortage. This will probably be the last consignment of New Zealand onions. New crop Californian will probably reach the market early in May at slightly lower prices.

Canned Vegetables.—All lines are moving freely with the possible exception of tomatoes. It is not expected there will be any change in prices.

Canned Spinnach is very short with no relief until new pack, which will be ready early in May.

Split Peas reduced to $6.50 for 100 lb. bags.

Prunes reduced ½c to 1c per lb according to size.

Matches reduced from 5c to 25c per case.

Corned Beef reduced 10c per doz.

Wrapping Paper in rolls reduced ½c per lb.

Japan Rice reduced $5 per ton.

Bulk Teas advanced from 2c to 5c per lb.

PRICE CUTTING IN THE GROCERY BUSINESS

Hundreds of businesses have changed hands at high prices. Some of the purchasers are undoubtedly grocers, but the majority are not, and never will be. They bought on the turnover at a time when it was inflated by high prices, and are finding themselves in trouble as their takings fall off. They are chiefly responsible for the foolish cutting which breaks out every now and then. Their only idea of increasing business is to cut prices without giving a thought to what their competitors will do to meet them. Organised grocers have seen their own ranks thinned by the retirement of many of our most capable grocers, and the time has arrived when a determined effort should be made to steady the trade. Grocers should study the trade in their own districts, and unite in an effort to induce those newcomers who appear likely to develop into efficient traders to join the Grocers' Section of the Association. It will then be easier to keep in touch with them, and they will be shown the responsibility of their position. Many per-

sons described in the directory as grocers should not be allowed to sell foodstuffs; they have no idea of the provisions of the Health Act, and do not know the harm they are doing when they sell defective food. Their prices are often on a par with the quality of their goods, yet some grocers cannot resist the temptation to meet them by lowering the prices of standard lines. This policy savours of incompetence and lack of self respect. The grocer should be able to convince his customers that the lowest prieed goods are not always the cheapest. Lowering the price of standard lines to meet the competition of rubbish is tantamount to an admission of lack of salesmanship, and would not be tolerated by a grocer worthy of the name.

Indications that the 1922 crop of California walnuts may prove to be the largest in history are contained in a report just issued by the California Walnut Growers' Association.

The Late Col. A. B. Carey

Widespread sympathy at the death of Col. Carey, Customs Chief, of Vancouver, is expressed by the executive and members of the R. M. A. The Provincial executive had, of necessity many dealings with the late customs, officer, and it was mainly owing to the masterly handling of a somewhat difficult position, that many delicate situations in connection with Dofuninion Customs requirements were satisfactorily adjusted. Always ready to make suggestions and offer assistance when called upon by the Association officers, Colonel Carey's death is more than regretted by all who learnt to appreciate the straightfowardnes of his dealings with the retail merchants of British Columbia.

BEWARE!

A carload of oranges, originally shipped from California to Portland, after having been condemned by inspectors there, was diverted to Vancouver market. Showing 44 per cent. adulteration, this car was re-shipped to the United States.

Grocers' Picnic—July 19th

At a special meeting of the Advisory and Executive Committees of the grocers' section R. M. A., it was decided that the annual picnic be held on July 19th, provided steamboat accommodation is available on that date. The picnic is to be held on Bowen Island, and other retail bodies will be invited to participate in the outing.

ARE YOU HANDLING

RAMSAY'S

TASTY

Short Cakes and Jelly Tarts

A Specially Fine Line. Proving one of their best sellers with many Grocers. Why not add this profitable line to your stock?

Ramsay Bros. & Co., Ltd.

VANCOUVER, B.C. VICTORIA, 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.

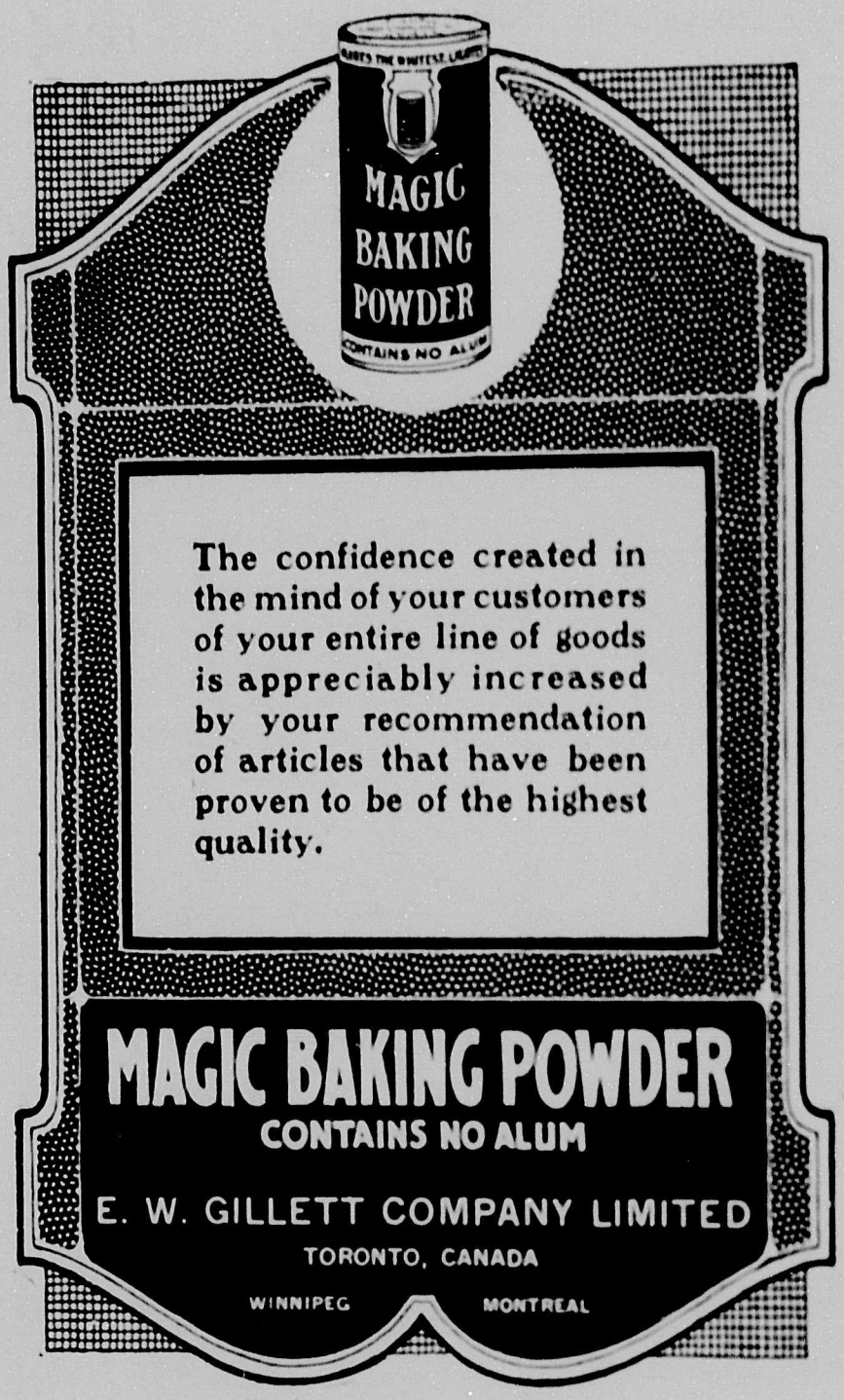
NABOB

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



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	.46
10c Cream Sodas, packages, doz.	.96
15c Cream Sodas, packages, doz.	1.40
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	2.05

Perfumed Lye—

	per case
4 doz. in case	$ 5.70
5 cases	5.60
10 cases, 4 doz in case	5.55

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
5 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
4 doz. ¼ lb. paper pkgs.; 2 doz. ½ lb. paper pkgs., assorted	per case 15.85
½ lb. case with screw covers (4 doz. in case	per doz 5.05
5 lb. square canisters (½ doz. in case)	.72¾
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	2.65
Baking Powder, 48 16 oz., doz	3.75
Baking Powder, 12 2½s, doz.	1.10
Baking Powder, 6 5s, dozen	1.10
Celery Salt, glass, doz.	.90
Coffee, 1s, 2s, lb.	.35
Coffee, 5s, lb.	.35
Cream of Tartar, ¼s, doz.	1.90
Baking Soda, 60 1s, case	1.10
Baking Soda, 24 ½s, doz.	.60
Custard Powder, doz.	.95
Quick Tapioca, doz.	.95
Chocolate Pudding, doz.	.95
Allspice, No. 3, tins, doz.	1.05
Chili Powder, small, doz.	1.05
Cinnamon, 2 oz. tins, doz.	1.15
Cayenne Pepper, 3 tins, doz.	1.15
Cloves, small, doz.	1.15
Ginger, small, doz.	1.15
Mace, small, doz.	1.15
Nutmeg, small, doz.	1.15
Paprika, small tins, doz.	1.15
Black Pepper, tins, doz.	1.25
White Pepper, tins, doz.	1.25
Pastry Spice, 3 tins, doz.	1.10
Pickling Spice, doz., No. 3	1.25
Marjoram, Mint	.90
Poultry Dressing, Parsley, Sage, Savory, Thyme, Tumeric, tins, doz.	1.15
Curry Powder, 4 oz. glass, doz.	2.25
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.	1.25
Jelly Powder, doz.	.90
Mustard, ¼s, doz.	2.40
Mustard, ½s, doz.	4.75
Mustard, 1s, doz.	8.50

Deal With Our Advertisers: They Make This Official Publication Possible at $2.00 a Year.

Castor Oil, 2 oz., doz.	1.25
Castor Oil, 4 oz., doz.	2.00
Salt Petre, ¼s, doz.	1.60
Sulphur, ¼s, doz.	.75
Tea, Green Label, 1s lb.	.53
Tea, Green Label, ½s, per lb.	.54
⅛ lb. packages	.51
¼ lb. packages	.50
Tea, de Luxe, Afternoon, 1 lb.	.72
Tea, de Luxe, Afternoon, ½s, per lb.	.73
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.	$ 2.90
12-2½s, per doz.	9.35
12-5s, per doz.	16.85
Coffee, 48-1s, per lb.	.52
Cream of Tartar, 4-oz cartons, per doz.	1.90
Custard Powder, 12 oz. tins, per doz.	3.00
Extracts (all flavors) 12-2 oz., doz.	2.50
12-4 oz., per doz.	4.75
8 oz., per doz.	9.00
16 oz., per doz.	17.00
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, 24-8 oz. jars, per doz.	2.40
24-13 oz. jars, per doz.	3.50
24-2 tins, per doz.	6.90
12-4 tins, per doz.	11.50
Jelly Powders, 4 oz., all flavors, doz.	1.10
1 doz. free gross lots	
Lemonade Powder, 8 oz. tins, per doz.	2.40
Mustard, 12-3s, tins, per doz.	1.65
12-5s, tins, per doz.	4.50
24-1s, tins, per doz.	8.50
12-5s, tins, per lb.	.60
Spices and Seasonings:	
Celery Salt, taper bottles, doz.	2.10
Curry Powder, taper bottles, doz.	2.25
Allspice, per doz. tins	1.05
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 carton, per doz.	.45
Whole Nutmeg in cartons, per doz.	.45
Tea, 100-1s, per lb.	.53
60-½s, per lb.	.53
30-1s and 20-½s, assorted, per lb.	.54½
12-5s, per lb.	.56
Vinegar, 24-qut., per doz.	2.75

P. BURNS & CO., LTD.

Shamrock Products

Hams, per lb.	.37
Hams, boned and rolled per lb.	.41
Bacon, 6-8, per lb.	.44
Dominion Hams 12-16lbs.	.36
Dominion Bacon, 6-10 per lb.	.37
Dominion Bacon, 10-14, per lb.	.34
Dominion Shoulders, boned and rolled	.20
Cooked Hams, Shamrock, per lb.	.47
Ayrshire rolled shoulders, per lb.	.25
Lard, No. 5, 12 to case	11.35
Lard, No. 3, 20 to case	11.40
Lard, cartons, 15 lbs.	.21¼
Lard, No. 1 cartons, 30 lbs.	.21
Compound, Carnation, No. 5, 12 c's	9.85
Compound, Carnation, No. 3, 20 c's	9.90
Dripping, beef, 4-lb. bricks	.15
Mincemeat, kits, 25lb, net, per lb.	17½
Meat Loaf, per lb.	.18
Pork pies, per doz.	.45
Pork, roast legs with dressing lb.	.40
Baked Ham with dressing, per lb.	.45
Cooking Oil, 5 gal. tins, 40lb., ped lb	.18½
Creamery Butter, Shamrock, vartons	.40
Creamery Butter wnthout carton	.39
Cheese, Canadian, large, per lb.	.23½
Cheese, Canadian, twin, lb.	.24
Smoked fish, kippers, 20s, per lb.	.9
Smoked fish, kippered salmon, 10s and 20s, per lb	.16
Smoked cod, 30s, per lb.	.16
Head Cheese, 5 lb tin, each	.60
Jellied tongue, per tin	1.75
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.	$ 5.40
Royal Crown Soap, 1s, box of 100	4.50
Golden West 5s box of 120s	4.80
White Wonder, box of 100	5.75
Linen (unwrapped) box of 100	3.75
Royal Crown Naptha, box of 100	4.70
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	6.50
Royal Crown Powder, 1-lb, box of 50	4.75
Golden WestPowder, 3-lb., box of 24	6.50
Royal Crown Cleanser, box of 48	2.50
Royal Crown Lye, box of 48	5.50
Royal Crown Powdered Ammonia, 1lb., box of 36	3.75
Liquid Ammonia, 2 doz. qts., box of 24	4.00
Liquid Blue, 2 doz. qts., box of 24	4.00
"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 25	4.00
Seal Brand Castile, box of 50	5.70
Olive Castile, cakes, box of 200	4.50
Mechanic's Pine Tar, box of 100	5.50
Mechanic's Pine Tar, box of 50	2.80
Write for Tiolet and Hotel Soaps. Special prices on 5, 10, 25 and 100 boxes.	
White Swan Soap, 5s, box of 120	5.40
Golden Rule Soap, 6s, box of 144	5.40
Perfect (unwrapped), box of 100	3.75
White Swan Naptha, box of 100	4.70
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	6.50
Pendray's Lye, box of 48	5.50
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 24 tins, per case	5.00

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.	1.25
Witch Hazel Liquid Soap in 4-gal. tins, per gallon	1.75

THE JAMESON LINE

W. A. Jameson Coffee Co. of Victoria.

Coffees:	
"Jameson's Brand" 50—1s to case	$ .48
"Jameson's Brand" ½s	.50
Tea:	
"Jameson's Brand" 50—1s to case	.50
"Jameson's Brand" 100—½s to case	.51
Baking Powder: Jameson's "Featherlight"	
5-lb tins, per doz.	13.80
2½-lb tins, per doz.	7.20
12-oz. tins, per doz	2.40
Extracts: Almond, Banana, Cherry Lemon, Orange, Peppermint, Ratifia, Rose, Raspberry, Strawberry Vanilla.	
2-oz., per dozen	2.25
4-oz., per dozen	4.20
8-oz., per dozen	8.40
16-oz., per dozen	16.80
Summer drinks:	
Persian Sherbert 8-oz. tins, per doz	2.25
Lemonade Crystals, 10-oz tins, per doz	2.25
Spices and Herbs: Allspice, Cinnamon, Curry Powder, Ginger, Mixed Spice, Mustard, (pure), Nutmeg, Paprika, Pepper, (black), Pepper, (Cayenne), Pepper, (white), Pickling Spice, Tumeric, Marjoram, 2-oz, per doz	1.15
Cloves, Mace, 1-oz.	1.15
Mint, Poultry Dressing, Sage, Savory, Thyme, 1½-oz.	1.15
Celery Salt, 2-oz. bottles	1.25

"The House Behind The Goods"
MALKIN'S BEST

MALKIN SAYS

There is no better Baking Powder on the market, at any price, than Malkin's Best

An Absolutely Pure B. C. Product

CANCELLATIONS AND COURT COSTS.

A recent court judgment in a suit instituted by one of the Canadian shoe manufacturing companies against a retail account is of general interest and is regarded by the manufacturers as a precedent, which is likely to have an important bearing on other disputes arising from cancellation of orders and return of goods. The Shoe Manufacturers' Association of Canada has considered this decision to be of such interest and importance that a detailed report has been prepared and sent to each member of the Association. The circumstances were as follows:

A traveller representing the manufacturing company booked the order for shipment February 1, 1920. The order was taken in the usual course of business and was not signed by the purchaser. As a result of labor difficulties, etc., at this time the boots were not shipped until 20 days after the date specified and reached the purchaser late in February. Shortly after receipt of the shipment, the purchaser wrote to the manufacturer, advising that the boots were going to be returned, alleging that they were not up to the sample, and stating also that the purchaser had sufficient of these lines on hand. The seller replied on March 8 that, unless the purchaser remitted the amount of the freight, action would be taken upon arrival of the goods.

When the boots reached the station at the original point of shipment, freight collect, the manufacturer learned that the shipment was not in good condition after transportation both ways and refused the goods. On March 15 the manufacturer wrote cancelling the offer of March 8 and demanding immmediate settlement. Later in March the manufacturing company drew on the purchaser for the amount of the account, but the draft was returned unaccepted. The manufacturer then turned the matter over to a solicitor, who on April 19 repudiated cancellation and claimed payment for the full amount. The purchaser later remitted the freight charges to the railway agent at the original point of shipment, and the defence was based partly on the claim that the manufacturer had agreed to return of the shipment and that condition, viz. payment of the freight, had been met.

After evidence for examination of discovery, the Judge requested the manufacturer to send back the original shipment so that he could compare the goods with the sample. The plaintiff refused to do so, on the ground that the goods belonged to the purchaser.

The whole case may be summarized thus:

1. Goods were ordered from the manufacturer and the order was not signed, although the amount exceeded $40.

2. Goods were made up as ordered and shipped within a reasonable time, (although 20 days after the date specified).

3. Seller indicated willingness to take shipment back on condition that purchaser paid the freight, but withdrew offer before purchaser agreed to it.

4. Purchaser refused to accept delivery and made claim for cancellation, alleging that goods were not up to sample.

5. Court found customer at fault and gave judgment in favor of the manufacturer for original claim and costs.

The purchaser who attempted to cancel this order unfairly was required to pay the full invoice price, approximately two-thirds of the plaintiff's court costs, all defendant's cost, eighteen month's railway storage, and freight three ways. These items totalled considerably more than twice the amount of the original invoice.

GEO. H. HEES SON & CO.

Limited

TORONTO MONTREAL

VANCOUVER BRANCH

Specialists in

Window Draperies
Shades and Fixtures
Tapestries

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WE HAVE IT

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Office and Warehouse:

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Seymour 5279

Geo. A. Campbell & Co.

Tower Building 500 Beatty Street

VANCOUVER, B.C.

MANUFACTURERS OF

MEN'S CLOTHING

All Goods Made on the Premises.

Specialists in

GUARANTEED INDIGOS AND SOLID WORSTEDS

STANDARD MODELS, ALSO

YOUNG MEN'S IN UP-TO-DATE STYLES.

SPECIAL MEASURE DEPARTMENT TO THE TRADE

DRYGOODS AND FOOTWEAR

As the retailer has yet to order considerable goods for this spring he cannot be blamed if he shows little interest in fall. The manufacturers appreciate his position, and are trying to meet him by delaying their fall showings as long as possible, but as it now seems certain that prices for fall will be very firm at the levels first quoted it will be to the general interest of the trade if the retailers place a reasonable proportion of their fall orders when they are first shown during the next two months. This will do much to induce stability and consequent economy in production.

The men's apparel trade is fortunate in that price readjustment has progressed further than in any other group of essential commodities with the exception of foods. Consequently it has little to fear from further material recessions until other commodities have reached a corresponding level. A financial authority states that the essential thing at all times is a proper relationship between the different groups of commodity prices, wages, transportation rates, and other charges for goods and services. Such an adjustment, following the violent price decline of the past two years, is extremely difficult to make, and as it proceeds prices of those commodities which have fallen too low in relation to the general level will tend to rise, while each individual commodity at all time responds more or less independently to conditions affecting supply and demand for it alone.

Knit Goods

Prices for knit goods remain firm and it does not appear likely that 1922 will see any material change from present quotations. Some mills have made wage reductions that have considerable effect on production costs but to offset this, raw materials have advanced to an extent that yarns, with the exception of coarse wools, cost a great deal more than they did a few months ago.

Shirts and Collars

Silk shirts are so high priced that some makers cannot see them as a merchandising possibility at all. The price would not have been considered out of the way, say, two years ago, but retailers now shy off at a shirt that must be retailed at from eight to twelve dollars. Raw silks have sold well for spring but we find that the price of these has now advanced. A line that was $39 is now $42 and if a new purchase of fabric is made the price will be $54. As a result of the steep price of silks, makers are featuring Soisettes and other special fabrics that approximate silk in appearance and feel and in their better lines they are featuring Rusian cords, wool taffetas and fine cotton and mixture fabrics.

The distinctive novelty element for 1922 will be the collars to match shirts, both soft and starched. Practically all makers are showing them and it is also evident that the shirts with collars attached will have a big showing in retailer's stocks.

Headwear.

Salesmen are now showing headwear for fall 1922, and prices for that season have been announced. There is little or no change in the latter from spring prices, the general price level is the same for both domestic and imported hats and all maintained throughout the season.

Early Closing By-law

J. N. Harvey, clothier accompanied by R. . Miller, appeared before the civic finance commitee of Vancouver City Council, urging, as a deputation from the Retail Merchant's Bureau, proper administration of Early Closing by-laws. They offered the suggestion that the early closing administration be transferred from police to license department jurisdiction, not with criticism towards the police, who have too much to attend to.

CANADA'S TEXTILE IMPORTS.

Without taking into account raw materials Canada's import trade in textiles and their products has a value, based on the returns of the last fiscal year, of about $205,000,000. Of this total $111,000,000 worth came from Great Britain, and $70,500,000 from the United States. During the last five or six years there has been a marked development in the textile and allied industries of the Dominion. Taking the seven most important industries their aggregate annual output, based on the latest statistics furnished by the Dominion Census Bureau, has a value of over $232,007,616.

THE SHOE TRADE SITUATION

By S. Roy Weaver, M.A.

Manager, the Shoe Manufacturers' Association of Canada

The shoe trade in Canada has led most others in readjustment to a more stable basis, after the abnormal conditions of the war years and the period immediately following. It was one of the first to experience the business reaction and the last two years have been exceedingly trying on manufacturers, wholesalers and retailers alike. Members of the Shoe Manufacturers' Association of Canada met the situation frankly by reducing their prices to a replacement basis, although in so doing they suffered heavy losses. For many months after the slump in the spring of 1920, manufacturers who were stocked with materials purchased at high prices were obliged to sell their products below actual cost. Considerable accumulated stocks in the hands of manufacturers, wholesalers, and retailers had to be absorbed, while the public were restricting purchases to the utmost possible extent in the hope of still lower prices. Under these conditions the manufacturers made every effort to keep their plants operating and to reduce manufacturing costs. Each saving effected was promptly passed on to the trade in lower prices: In many cases shoes were sold below replacement costs. The cusualty list amongst the manufacturing plants was exceptionally heavy; many firms failed and others discontinued the manufacturing busines. The wholesale and retail trade also experienced difficulties in consequence of the necessity of reappraising stocks to a replacement value basis and of curtailed buying by the public. Fortunately the worst now appears to be over.

No one claims that readjustments are yet complete, but it cannot be denied that the shoe trade now is on a much safer basis than it has been for some years. In this connection certain facts are deserving of consideration. Carefully compiled statieties show that during the last two years the production of shoes in Canada has been below the normal requirements of the Canadian market by between three and four mil-

lion pairs per year. This is no haphazard guess, for purposes of business propaganda, but the figures quoted can be fully substantiated. Mr. F. W. Knowlton, general manager of the United Shoe Machinery of Canada Limited, said recently:

"It is still too early in the year to give any definite figures an production for 1921, but from figures available it is quite evident that production was below normal. As an estimate I would say that the production for 1921 would be very little, if any, more than 15,000,000 (fifteen million) pairs, which is fully 25 per cent. below what it should be. With a total population of about eight and one half millions, the shoes required for consumption in Canada should be about nineteen million pairs, and the year 1919 is the only year since the banner year of 1916 during which the production has been up to normal. For this reason, if for no otther it seems apparent that the demand for shoes during the present year should result in something like a normal production."

During this period of sub-average production, reserves of footwear have been greatly reduced. For the most part stocks are unusually low at the present time, and in many cases shelves are almost bare. It is true, perhaps, that some retailers still have stocks larger than their business warrants and these should not be encouraged to add to their liabilities. But for the retail trade as a whole, the volume of goods on hand is not large. There is still need to buy cautiously and with close regard to the special trade conditions and requirements of each merchant, but the retailers must anticipate their needs and place their orders sufficiently in advance to allow time for the shoes to be produced. The better grades of shoes must remain on the lasts for a considerable time as goods which are rushed in the process of manufacture are likely to suffer in consequence. Many retailers have been backward in placing orders for spring goods and, as was the case last year, some of them will be unable to obtain from their usual supply houses certain lines which are likely to be in good demand. Individual retailers may lose business as a result of this situation, but from the point of view of the trade generally a temporary shortage of certain lines is much more healthy and desirable condition than over production and a glutted market. Under present conditions, the merchant who buys goods carefully and in moderate quantities as he needs them, placing his orders a reasonable time in advance of when the goods actually are required, who avoids over-stocking and yet sees to it that he has sufficient goods properly to care for his trade, who gives the most in service and expects only a fair margin of profit, will win over competitors who overstock or under buy.

The outlook is for a fair average volume of business this spring in all parts of the Dominion. The style show which was held in Chicago during January brought out little new in women's footwear. It is fortunate that there will not be another drastic change in styles immediately, as every such change puts the manufacturers to heavy expense for lasts and patterns and displaces lines which represent a loss to the manufacturer, wholesaler or retailer There is a tendency to avoid extremes in this season's styles or, as some one has expressed it, to "get down to saner shoes." The extreme cut-out effects will not be so common. Oxfords and strap shoes are popular this spring. Black is more in demand and is expected to continue so, although there is a good call for tan calf in Oxfords and strap shoes. Patent leather is more popular again, and in this connection it should be pointed out that the patent leather of today is a much more dependable product than was the case some years ago. Perforations continue in vogue. A big season for sport shoes is expected; the new styles indicate a tendency to pass from brogues to sport lines, such as golf shoes. A moderate heel will be most in demand, with the Baby Louis still strong and a new Spanish Louis heel coming into favor. A low "pancake" heel has been shown in the United States, but Canadian manufacturers report that there has been no demand for it here as yet and it may be one of those style extremes which find little support in this country.

In men's styles there is a pronounced development in favor of broader toes and even towards square toes. The French square toe, which was in vogue last season, again is being shown but is broader than before. Wing tips are not so frequent, but perforations again are a prominent feature of men's shoes for tht coming season. Black is more popular than for some time, but even yet does not seem to have caught up to tans and colors. With the broader toes on the new styles, Bluchers are more in demand and the manufacturers report a fair volume of orders calling for oxfords in the Blucher cut. Last year the Bluchers were neglected and the call was principally for the Balmoral style.

The statement already has been made that the Canadian shoe manufacturers have passed on to the trade immediately all the saving which has been effected in the cost of producing shoes. With stocks now low for the trade as a whole, prices once more are based on the actual cost of production and the manufacturers profits, if any profits there be, are very moderate

SHOW CASES
STORE FRONTS

Office and Store Fixture
Manufacturers

For information apply

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1065 Dunsmuir St. 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.

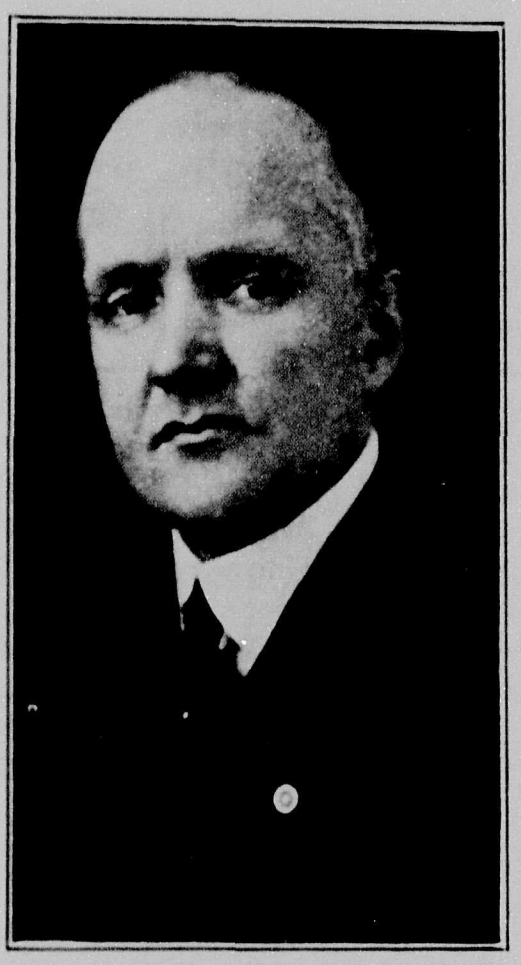
MAKE YOUR INSURANCE SAFE.

(Continued from page 675)

case that was brought rather forcibly to our attention. One of your members had a burglary policy. The night following Christmas his store was entered and his safe opened and $800.00 in cash taken. The adjustor, in making the loss, calmly called the attention of the assured to the fact that it was necessary for him to keep a watchman on duty at all times when the store was not open for business. We feel that in this particular case the company was taking "undue" chances, when you realize that the store was only 25 feet by 120 feet, and they were insisting that in order to protect the assured he must not only pay them a premium, but must pay a watchman to be on duty continually.

I do not contend that the companies, or any company, would throw your policy out because of some of these conditions, that I have mentioned, but I do say this, that your policy calls for certain things. It is a legal contract entered into by you and the company and, therefore, in order to be perfectly safe, see that your policy is absolutely right.

Our Insurance Department will audit free of charge, the policies of any member of the Association, and give such advice as we can to the assured. We do not claim that our service is infallible, but we do claim that it is conscientious and given solely with a view to helping the retailer make his insurance safe.



R. M. MILLAR

Past president of Vancouver branch R. M. A. who has been appointed president of the Vancouver Rotarians by acclamation.

RETAIL MERCHANTS COMMUNITY PLAN.

John A Curle, secretary of the Manitoba branch R. M. A. advises that a community development plan, to cover the three western Provinces, will be in operation by October 1, if formulative plans, now under discussion, obtain the desired co-operation.

Plans now under consideration provide for the establishment of community centres in the three provinces. The aim of the project is to furnish entertainment and lectures to the smaller centres, promote essay writing, furnish rural leadership and otherwise help the communities grapple with problems that arise from time to time.

R. M. A. TO ORGANIZE AT TRAIL B. C.

Following provincial secretary Geo. S. Hougham's recent trip to the Kootenay, a wire received at the local offices confirms the organization of a branch of the R M. A. at Trail.

The following merchants are officers of the new branch:—

C. E. Tyson, president; J. Craig, first vice-president; G. J. Kinnis, second vice-president, and T. A. Rubley, secretary.

Retail Merchants Can Sell the Moulthrop Chair Desk

at a good margin of profit. It is being widely used in the home because it answers a need. Each desk is a self-contained study unit where all books, papers, etc. are stored away in a convenient drawer under the seat. The student has a roomy desk top which adjusts to his height and proper distance from his body, or tilts to any angle.

This desk makes for better study and does away with cluttering up of living room or dining room tables with school books, scribblers etc., after dinner in the evening.

Dealers are requested to write for the illustrated circular which describes this desk fully.

We will quote prices on request.

Smith, Davidson & Wright, Ltd.

MANUFACTURERS OF SCHOOL SUPPLIES

VANCOUVER VICTORIA

Chloride of Lime

Supplied by all wholesale grocers in British Columbia

For use in Hospitals, Institutions Schools, Outhouses and wherever a disinfectant is required.

Manufactured by

CANADA COLORS AND CHEMICALS LIMITED

Succeeding

THE JOHN B. PAINE CO., LTD.

Toronto Winnipeg Vancouver

Agents:

QUELCH & STERLING

VANCOUVER, B. C.

CASH IN ON "SAVE THE SURFACE" SLOGAN.

"Save the Surface and You Save All" says as much in a few short words as a whole volume could say. The slogan forcibly impresses the necessity of surface protection for everything exposed to the elements or to wear. It is familiar to millions of Canadians who have read it on street car cards and billboards, in magazines, newspapers and periodicals of every kind and who have thereby not only become familiar with the slogan, but also have a very clear understanding of all that it implies. The continual repetition of "Save the Surface" has made this slogan of immense value to merchants.

People are buying paint; they are using paint, using it more freely than ever before, and the sales of paint are increasing to a corresponding degree. Paint for the future, will be a profitable line for the merchant to handle.

Where the Dealer Comes In.

Those firms whose slogans or symbols are estimated as among the most valuable assets of the company figured that they could rebuild enormous factories in a comparatively short time; they could replace anything and everything the company owned, but it would take a lifetime to impress a new slogan or trade name upon the public so that people had confidence enough in it to believe they were perfectly safe in buying the product so marked.

This is exactly what "Save the Surface" means to the retail merchant. The slogan has been so strongly impressed upon the public that it has become a nationally known symbol for paint and varnish of high quality. The mere fact that you have the "Save the Surface" cut and symbol on your doors and windows, your delivery wagons and stationery establishes a connection between your store and the slogan every Canadian in every city, town and village has read so many times.

Merchants who are not featuring "Save the Surface" are voluntarily refusing to accept business that would come to them without solicitation.

The fact that you show the symbol links you up with one of the greatest publicity campaigns Canadian manufacturers have ever carried on and the best of it is that it does not cost you a red cent to get in on it. The only obligation is that you must of necessity carry a stock of paint, which you probably do at the present time, and even then you are not tied down to buying any particular brand.

J. A. Tepoorten

LIMITED

WHOLESALE

DRUGS

PATENT MEDICINES

DRUGGISTS' SUNDRIES

PHARMACEUTICAL PREPARATIONS

308 Water St., Vancouver, B. C

RATES ARE TOO HIGH

INSURANCE costs are generally admitted to be too high. In fact, recently compiled figures would indicate that in British Columbia during the past five years only 30c. out of every dollar collected by the insurance companies from the property owner was paid out in losses, whereas 70c. was retained for profits and expenses.

¶ The Retail Merchants' Underwriters Agency paid last year in losses approximately 30c out of every dollar collected, but paid back to the retail merchant 35c of every dollar collected. Why continue to add to the profits of the insurance companies by paying excess rates when an inquiry at this office will show you how you can keep this profit yourself?

Retail Merchants' Underwriters Agency

Seymour 1539—Seymour 2905

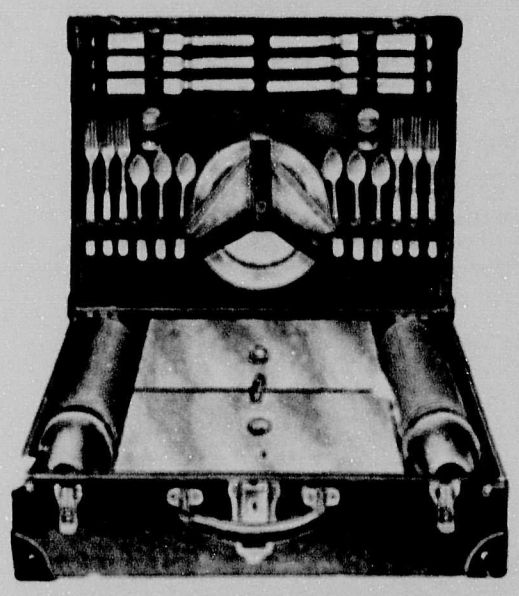
501 VANCOUVER BLOCK VANCOUVER, B.C.

HARDWARE, OIL *and* PAINTS

Automobile Accessories—

Improvement in this line is already beginning to be noticeable in the local markets.

The market is quiet as far as tires are concerned, but for general automobile supplies and specialties there is an increased interest.



New Goods

Universal No. 426 motor lunch set suitable for six persons, suit-case style, good material throughout, excellent workmanship case is covered with glazed black drilling and lines with an attractive sanitary material, all the fittings are high grade and thoroughly dependable, equipped with two quart vacuum bottles with 3 nested cups in each, 2 large food boxes, one salt and one pepper shaker, 6 plates, 6 napkins, 6 silver plated forks, 6 plated spoons, 6 silver plated knives, size of case 21½in. x 15 x 6in., weight complete 32 lbs.

Sand Paper and Emery Cloth

New prices approximately 5 per cent. lower than formerly have been announced on sand-paper and emery cloth.

Coppered Wire Hat and Coat Hooks Reduced

Coppered wire hat and coat hooks are approximately 10 per cent. lower in price. The revised quotation on the 3in. is $1.35 gross.

Price Reductions on Potts Line of Sad Irons

Reductions are made in prices of Potts line of sad irons and handles, see list.

New Discount on Canadian Stillson Wrenches

A reduction of approximately 10 per cent. is recorded on Canadian Stillson wrenches.

New Quotations Announced on Gilmore Bits.

New prices are anounced on Gilmore Bits, showing a reduction of varying extent.

Eagle Padlocks on Easier Price Levels.

A reduction has also been announced by the manufacturers on the Eagle line of padlocks and similar products.

Booked Orders for Harvest Tools

Jobbers report booked orders for spring delivery for harvest tools are now moving out. Prices show a five per cent. decline from last year.

Sash Cord and Sash Weights

fair with unchanged price.

Lower Prices Recorded on Horse Shoes

A reduction is made in the various sizes and styles of horse shoes. The drop shows a decline of a dollar a hundred pounds.

Miller Falls Tools are Revised in Price.

Through the issuing of new price list to the trade, revised quotations are anounced on the Miller Falls line of tools

Lower Prices Recorded on Maydole Hammers

Lower prices are now quoted on the line of Maydole hammers. The new quotations show a drop in price of approximately ten per cent.

Prices Drop on Axes.

The various makers of axes have issued revised prices on all styles of axes, including both single and double bitted, the amount of the drop shows a decline of ten per cent. on the different styles. The jobbers have now put these lower lower prices into effect.

Reduction on Gasoline Fire Pots and Torches

Clayton and Lambert Mfg. Co. announce a ten per cent. reduction on all gasoline fire pots and torches. Jobbers are now quoting the new lower prices.

Sporting Goods

Jobbers are now shipping out booked orders for fishing tackle. From their viewpoint business has been fair. Prices on this line are considerably lower than they were last year at this time.

Mixed Paints

Jobbers handling paints report the market continues to be active, retail sales are showing considerable improvement, according to dealers and altogether there is little doubt among the trade that business this year will be good.

Prepare for Trade in Harvest Tools

A better movement is now recorded each week in garden and harvest tools. Merchants are engaged getting ready for the seasonable trade in these products.

There has been no change in price the current quotation being list less 55 per cent.

Spades and Shovels Move

A good spring sale is now reported for spades, shovels, and scoops, merchants are completing their stocks of these products in preparation of the seasonable demand. The prices are unchanged.

Screen Cloth.

A number of early deliveries have already been made by local jobbers Increased activity is expected. Prices are steady.

Nails.

A increasing demand is noted and good weather is holdng up these sales.

Window Glass.

Every day develops new interests in this line. Increased building is creating good sales with prices steady.

Widespread regret is expressed in hardware circles at the recent death of W. G. Mackenzie, who had held the position of vice-president and general manager of Wood, Vallance & Leggat for over twenty years.

Wholesale Hardware Service

MARSHALL-WELLS B. C., Limited

Successors to

Wood, Vallance & Leggat, Limited

THIS is to inform you that we have purchased the Wholesale Hardware business of WOOD, VALLANCE & LEGGAT, Limited of this city.

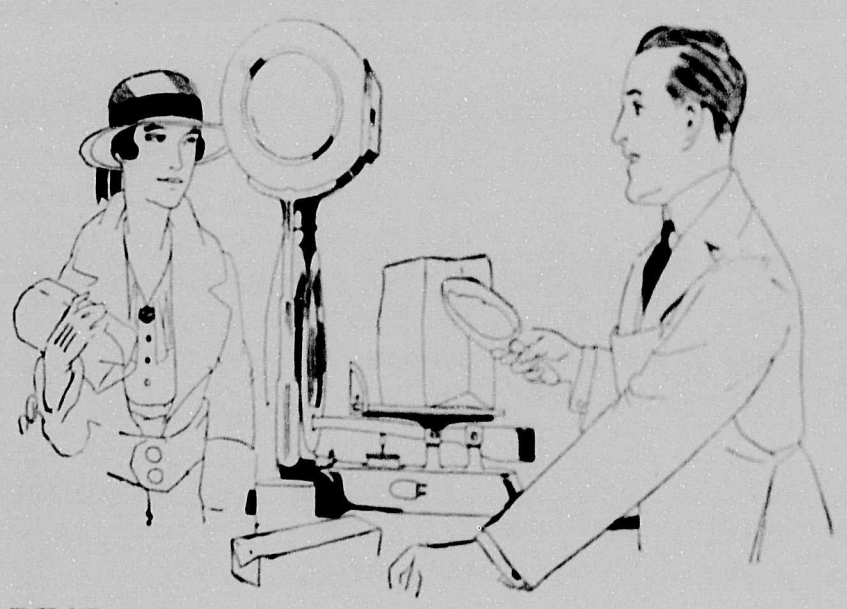
TO THE CUSTOMERS of this well known Company we offer the same faithful service that has rendered enviable their good name, augmented by a specialized knowledge of the Pacific Coast.

TO OUR FRIENDS, and they are many throughout the Great North West, we take this opportunity of recording our continued adherence to the principles of honesty, value and service which have stood us in such good stead in the past thirty years, and which we believe are in no small way responsible for the growth of our business from humble beginnings to its present continent-wide extent.

We trust that we may be permitted to serve you and are confident that our relations will be mutually pleasant and satisfactory.

Business will be transacted at **573 CARALL STREET**. **Phone Seymour 7200.**

Marshall-Wells, B.C., Limited



A Square Deal

Mr. Merchant, do you realize that your scale is the only fixture in your store in which your customers have a financial interest? They want a SQUARE DEAL and they are entitled to it.

TOLEDO SCALES guarantee a SQUARE DEAL on both sides of the counter by giving sixteen ounces to the pound—no more—no less. When your customers see the famous sign "No Springs—Honest Weight" which appears on every **TOLEDO SCALE**, they know positively that the buying power of their dollar is being protected.

Install **TOLEDO SCALES** and protect your customers. Give them a SQUARE DEAL. You will find that you will soon have more customers.

CANADIAN TOLEDO SCALE COMPANY, LTD.

WINDSOR, ONTARIO

VANCOUVER OFFICE
424 Cordova Street West

Branch Offices and Service Stations Throughout Canada

CALGARY OFFICE
1003 First Street East

HARDWARE PRICES CURRENT

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

AMMUNITION, DOMINION

	Black.	Smokeless.
22 Short	4.50m.	4.85m.
22 Long	5.40m.	6.75m.
22 Long Rifle	6.90m.	8.30m.
22 W. R. F.	9.50m.	10.90m.
25-35 S. of Point		64.25m.

AMMUNITION, AMERICAN

	Black.	Smokeless.
22 Short	5.25m.	5.60m.
22 Long	6.30m.	7.85m.
22 Long Rifle	7.35m.	9.20m.
25-35		72.30m.

LOADED SHELLS
Dominion Smokeless

Sovereign, 12 guage	47.20m.
Regal 12 guage	47.20m.
Canuck 12 guage	51.05m.

ANVILS—Peter Wright, 80lbs. to 139 lbs., 25c lb; over 139 lbs. 23c lb.

AXES—Boys' Axes, 1½ lbs. $10.25 to $11.40 doz. double bit axes, unhandled, $18.00 to $21.00 doz.; hunters axes, $14.00 doz.; single bitted axes, unhandled, $18.50 to $1950 doz.

BARS—Crow, $10.50 per 100 lbs.

BELTING—Lace, rawhide sides, $1.15 lb.; cut, $1.75 lb.

BOLTS, CARRIAGE—(in full packages), ⅝ and smaller up to 6-in. long, less 40/5/10 off list; over 6½ in. 25/10/10 off list; 7-16 and larger all lengths, less 30/10 off list.

BOLTS, MACHINE—⅝ and smaller up to 4-in. long, less 45/10/10 off list; over 4-in. less 25/10 off list; ⅝ and ¾, less 30/2/2/10 off list.

BOLTS, STOVE—Less 65 off list.

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

BOARD, Beaver—Per 1,000 to 5,000 feet, $51.00 per 1,000 feet.

BOILERS, RANGE—30 gals., $12.50 each.

BUILDING PAPER—Tarred, $1.17 to $3.30 per roll. According to quality. Plain, 88c to $2.60 per roll.

BUTTS—Plated, 241, antique copper and dull brass finish, 2½x2½, per pair 32c; 3½x3½, per pair, 37c; 4½x4½, per pair, 73c.

BUTTS—Wrought steel, No. 804, 2½x2½, $1.35 per doz; 3½x3½, $2.40 per doz.; 4½x4½, $4.75 per doz.

CARPET FELT—16 oz. 40lb., $4.10 roll.

CATCHES, CUPBOARD—Old copper and dull brass finish, $1.26 per doz.

CHAIN—Coil B, electric weld, 3-16, $20.00 per 100lbs; ¼, $18.50 per 100 lbs.; 5-16, $16.50 per 100 lbs.; 3-8, $13.50 per 100lbs.; ½, $12.00 per 100lbs.

CHAIN—Logging, 5-16x14, $2.75 each; ⅜x14, $3.25 each.

CHOPPERS FOOD—Universal, No. 0, $1.35 each; Universal, No 1, $1.90 each; Universal No. 2, $2.25 each; Universal, No. 3, $3.15 each; Home, No. 55, $2.30 each; Home, No. 65, $2.75 each.

CHURNS, BARRELL—No. 0, $8.25 each; No. 1, $8.25 each; No. 2, $9.45 each; No. 3, $10.50 each.

CLEVIS, MALLEABLE—Per lb., 17c.

CLOTHES LINE WIRE—Per each, 50 ft., 33c; 100 ft., 55c.

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

EAVETROUGH—Per 100 feet, 8-in. $6.22; 10-in., $6.96; 12-in., $8.27.

FILES—Great Western, 60% off list; Black Diamond, 35/10 off list.

HINGES—Per doz. pairs—Heavy strau, 4 in. $2.30; 5-in. $2.65; 6-in. $2.90; 8-in. $4.15.

CORRUGATED TEE—Per dozen pairs—4-in. $2.20; 6-in $3.60; 8-in. $5.90; 12-in. $11.95.

HORSE SHOES—Iron, Nos. 0 to 1, $10.00 per 100lbs.; iron, Nos. 2 and larger, $9.75 per 100 lbs.

IRONS, SAD, COMMON—Per 100 lbs.—6 lbs. and over, $20.39; 3, 4, and 5 lbs. $23.25.

KNOBS, RIM DOOR—Japanned, $3.25 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 dozen.; B, per doz. $2.00.

LANTERNS—Short or long globe, plain, $18.50 doz.; Japanned, $19.00 doz.

MATTOCKS—Pick, $12.00 per doz.; Cutter, $12.00 per doz.

NAILS, WIRE—Base, $5.10 f.o.b. Vancouver; Cut, base, $6.00 f.o.b. Vancouver.

New 1922 Prices on Lawn Mowers

4-blade—12-in., $10.25 each; 14-in., $11.00; 16-in., $11.55; 18-in., $12.50 each.

5 Blade—14-in., $11.75; 16-in., $12.25; 18-in., $13.00 each.

BALL BEARING—4 Blade—12-in., $12.50; 14-in., $13.10; 16-in., $13.80; 18-in., $14.40 each.

BALL BEARIN—5 Blade—12-in., $13.10; 14-in., $13.80; 16-in., $14.50; 18-in., $15.20; 20-in., $15.85 each.

NETTING, POULTRY—Per roll—2x12, $1.95; 2x24, $3.00; 2x36, $4.20; 2x60, $6.90; 1x12, $2.95; 1x24, $5.25; 1x36, $7.50.

NUTS—Per 100 lbs. advance over list—Square, small lots, $2.35; square, case lots, $1.35; hexagon, small lots, $2.90; hexagon, case lots 90c.

PICKS—Clay, 6-7 lbs., 110.80 per doz.

PINE TAR—1 gal. $1.45 each; ½ gal., 42c each; ¼ gal. 25c each.

PLASTER OF PARIS—$3.30 per 100 lbs.

RIVETS AND BURRS—Black carriage, 5lb Packages, less 40% 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, coppered burrs 70c per lb. Coppered iron burrs 37c per lb. Coppered burrs 37c per lb.

ROPE SISAL BASE—British manila, base, 18c; pure manila, base 19c.

SAWS, BUCK—Happy Medium, $16.50 per doz. Happy Idea $18.00 doz.; Disstons No. 6, $18.95 doz.

SCREWS—Bright flat head 80/10 off list; bright round head, 75/10 off list; brass flat 70/10/10 off list; brass round, 70/10 off list.

SCREWS, CAP—45/5 off list.

SCREWS, SET—50/5 off list.

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

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

IRON, BLACK SHEET—per 100lbs.—16 guage $5.10; 14 guage $5.00; 18-20 guage, $5.60; 26 guage $6.00.

IRON, GALVANIZED SHEET—Per 100 lbs.—28 guage, American or English, $7.50; 24 guage $7.00; 18-20 guage $6.80.

SCOOPS—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, 26c per lb.; less 28c per lb.

SPIKES, PRESSED—Per 100 lbs.—¼ inch, $7.25; 5-16, $7.25; ½-in., $6.25.

STAPLES—Galvanized fence, $6.90 per 100 lbs. in full kegs; galvanized poultry netting, $9.00 per 100 lbs. in full kegs.

TACKS—Carpet, 70c off new list.

TOOLS—Harvest, 50/5 off new list.

WIRE, BOBBED—Per roll—4 point, cattle, 80 rod, $4.65; 4 point, hog, 80 rods $5.15.

WIRE, PLAIN GALVANIZED—Per 100 lb.—No. 9, $5.50; No. 12, $5.75.

WIRE—O & A—per 1000 lb. No. 10, $5.15; No. 11, $5.20; No. 12, $5.30.

WRINGERS—Eze, $6.60 each; Safety, $7.30 each; Bicycle, $6.65 each; Ajax, $13.55 each.

WASHING MACHINES—Velox water power, $25.00 each; Seafoam Electric, $78.50 each; Canadian $10.15 each; Patriot, $16.95 each.

VISES, WARREN SOLID BOX—35 lbs. $9.50 each; 50 lbs. $11.50 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	**Each.**
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
⅓ gallon	1.83
¼ gallon	.95
1-16 gallon	.52
Decorative Enamel	
1 gallon	$5.00
½ gallon	2.58
¼ gallon	1.33
⅛ gallon	.70
1-16 gallon	.33

Enamel, Bath, tinlets, $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

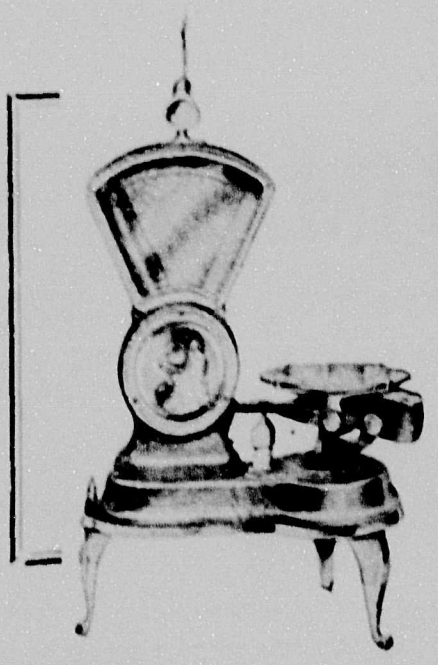
PUTTY—	Per 100 lbs.
Bulk, barrels 800lbs.	$6.65
Bulk, irons 100 lbs.	6.75
Bulk, irons 25 lbs.	8 30
Tins, 5 lbs; per lb	9½
Tins, 1 lb.	11½

LINSEED OIL—	Gallon.
Raw, 1 to 5 barrels	$1.35
Boiled, 1 to 5 barrels	1.38

LEAD, WHITE IN OIL—	Per 100 s.
1,000 lbs. to 1 ton	$14 80
Less than 100 lbs.	16.80

TURPENTINE—	Gallon.
1 barrel lots	$1.80

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.	
Lacqueret	$6.75 less 45
Wax, per lb	.50



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
65 Cordova West Sey. 2881 VANCOUVER, B.C

What Makes Bread Flavor?

If you take a good quality of flour and mix it with water salt, sugar and milk, it will only have the flavor of wet grain. Bake this dough. It will have the flavor of cooked grain, not the rich, delicious flavor of Bread.

Now let yeast be used with this same dough, properly fermented and baked. The Bread flavor promptly appears.

Bread flavor, then, is due to the yeast.

A futher proof is---Bake the yeast alone without any other ingredients, the most important elements of Bread flavor will be produced.

Are you putting all the flavor possible in your Bread?

THE FLEISCHMANN COMPANY

1166 Burrard Street VANCOUVER, B. C.

Fleischmann's Yeast *Fleischmann's Service*

Vancouver, Victoria, Nanaimo, Calgary, Edmonton.

The Western Canada BAKER

BAKERY, CONFECTIONERY and CATERING SECTION of The British Columbia Retailer

QUALITY CAKES AND THEIR MANUFACTURE.

A good cake is a combination of good materials, properly mixed, and thoroughly baked at a proper heat.

It must have a good appearance, good eating qualities and be nutritions.

Good cake depends entirely upon the care used in collecting the proper materials and the proper mixing and baking thereof.

The materials for cake must be selected as carefully and on as truly a scientific basis as selecting materials for bread. The mixing should be as scientifically done and the temperature watched with the same care.

For pound cake the best flour is a soft winter wheat patent flour, which should not be too strong nor too hard, but should be a good typical soft winter wheat patent flour. The color should be creamy yellow without a gray or brownish white shade. The best way to judge flour purchases is to first standardize on a flour that has proved the best for the particular kind of work. The standard flour should be tested, a record of all tests kept and a good-sized sample retained and then all other flours offered should be compared with this standard flour. The quality of the flour depends mostly upon the quality or quantity of the gluten contain in it. A good flour for pound cake should contain from 7 per cent. to 9 per cent. of dry gluten, which should have a large expansion of, say, 9.75 to 10.5 C.C. per gram. The moisture should not run more than 13½ per cent. and the ash should not exceed 5 per cent. while protein should run about 7 per cent. to 9 per cent. If the flour is too soft, the cake will shrink after baking, if too strong, the cake will split on top, be too close-grained and will become stale quickly and crumble.

Different cakes require different kinds of sugar, but, as a rule, standard powered sugar is the best for most mixtures, as it creams up quickly and prevents overheating of the batch.

Shortening

In selecting shortening it is very essential that you use good butter or a neutral fat. The butter for pound cake should have a good, heavy body and should be free to a certain extent from salt and water, so that in creaming it up the proper lightness is obtained. The same thing applies also to lard or compounds. There are various grades of compounds on the market, but they are not all suitable for cake work. The best results are obtained from a vegetable compound which contains a very small amount of water and has a waxy, flexible feeling. The shortening should always be kept cool—in fact a temperature of from 45 to 50 degrees is desirable. Butter may be replaced in cakes by the use of a good compound with a good butter flavor and in using such a combination the compound may be used, pound for pound, to replace the butter; in which case one ounce of salt should be used to each pound of compound. One-third butter and two-thirds compound, however, is an excellent combination for shortening. A little glycerine creamed up with the shortening enables a cake to retain its moisture for a greater length of time than usual.

In using egg, whether you use fresh shell eggs or powered egg, use the best quality. Do not try to save money at the expense of quality on this item, as eggs play a most important part in cake baking, as they are responsible for the spring or volume of the grain.

Fresh milk, powdered milk or condensed milk may be used in cake baking equally as well, but fresh milk is hard to handle because it quickly turns sour, and if not used immediately there will be a loss. In using condensed milk, it shuold be diluted at the rate of three parts of water to one part of condensed milk. If powdered milk is used, see that you get one with low moisture content, pleasant odor and taste and one that is entirely soluble. It should have a rich creamy, yellowish color and should be entirely soluble in cold water.

Use of Flavoring.

Appearance and flavor are two important features in producing quick selling cake. The flavor, especially when butter is used, should be used very sparingly—just enough flavor to make the cake taste well and be appetizing, but not enough for the consumer to determine just exactly what flavor used. A combination of lemon and mace, or a combination of orange and vanilla is most excellent. Less flavor should be used when butter is the shortening than when compound is used, as the flavor of butter itself produces a most excellent and appetizing cake.

A good baking powder is one that will retain its strength until the cake is put into the oven. Always be sure your baking powder runs uniform and produces about 14 per cent, available carbon-dioxide gas.

Keep the ingredients cold, especially in hot weather. If no refrigeration is possible, you can use chipped ice in place of the water in the batch, either mixing in the ice with the sugar and shortening, when it is being creamed up or else if a different method is used, mix it in last, after all other ingredients have been properly mixed in. The amount of ice or water in the batch should be varied acording to the strength of the flour used.

There are several excellent methods for making pound cake. The method which produces the best pound cake all around considering volume and grain is:

Beat the sugar, milk powder and eggs first until very light, the same

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

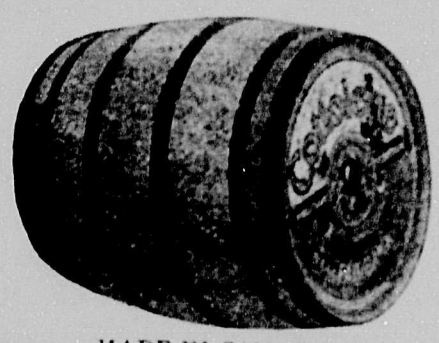
Vancouver Office: 814 Standard Bank Bldg.

Your Cakes' Reputation MAKES *YOUR* REPUTATION

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

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

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



MADE IN CANADA

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

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 Bldg., Vancouver. Phones Sey. 917 & 918

as you would for sponge cake, then add the flour and baking powder, previously sieved together. When this is partly mixed in, add the shortening, allowing it to be properly mixed in and then add the water last, mixing until smooth.

Another good method is:

Beat the eggs and sugar, cream the shortening and flavor with part of the flour and then add the beaten-up eggs and sugar to the creamed-up shortening and flour, then mix in the milk or water, and last the balance of the flour, previously sieved together thoroughly with the baking powder.

Then, of course, there is the other:

Cream the sugar, shortening, salt and flavor, then add the egg in three parts, then milk, then mix in the flour previously sieved together with the baking powder.

The first method produces cake with a finer grain, while the old style or last method produces a cake with more volume, but not as close a grain.

The baking of a cake should be carefully watched. Never let a pound cake stay in the oven too long and hence, dry out as it produces a poor grain and dry, crumbly cake. An oven that is too cool necessitates the cake staying in too long and drying out before it is properly baked. The proper temperature for pound cake should be 350 degrees and a 3-pound cake should be thoroughly baked at this temperature at the end of one hour and twenty minutes. If the bottom crust is too thick, line the bottom of the pans with either one or two sheets of corrugated pasteboard or one layer of asbestos. To bake a pound cake with a smooth, even top, the dough should be scaled in open wood-lined pans, while if the pound cake is desired with a split curved top, use an unlined pan. However, in both instances, the pan should be lined with paper.

PRICE WAR OVER.

The price war among the bakeries of Ontario has ceased and in most centers a cent a loaf has been added to the price. In Toronto bread is now selling by practically all the dealers at 9 cents a loaf and outside points are charging 10 cents.

ANNUAL CONVENTION TO TAKE PLACE IN TORONTO.

The annual convention of the Bread and Cake Manufacturers' Association of Canada will again be held in Toronto this year, some time during October next. This was decided upon at a meeting of the executive committee of the association held in Toronto on March 15, which was attended by the following: Dent Harrison, of Montreal, president of the association; J. McIntosh, of St. Catharines; Cecil Morrison, of Ottawa; R. Deitrich, of Kitchener; D. M. Todd, of Oshawa; James Burry, W. T. Bredin, W. H. Carruthers, J. Turnbull, J. W. Carrick and H. E. Trent, Toronto. At the meeting the invitation of the Pennsylvania Association of Baking Industries to attend their convention on June 5 to 7 was accepted, and President Dent Harrison and Secretary H. E. Trent were appointed as delegates.

CANADIAN SUGAR IMPORTS AND EXPORTS, 1921.

The total amount of raw sugar imported into Canada during 1921 was 749,163,894 pounds, as compared with 771,187,636 pounds in 1920. As sources of these imports a decided reverse is noted in the case of Cuba. In 1920 Cuba led in imports into Canada, with 357,778,142 pounds, but in 1921 dropped to 135,629,772. The largest importer in 1921 was British Guinea, with 154,850,286 pounds. The United States ranked second in 1920, with 172,080,239 pounds, and third in 1921 with 125,597,470. The drop in imports from Cuba during 1921 is, to be a considerable extent, made up by increased purchasings from countries from whom relatively small amounts were imported by Canada during 1920.

In imports of refined sugar the United States comes first, with 14,750,886 pounds for 1921 of the total imports from all countries amounting to 20,571,959. The imports of refined sugar in 1920 were about half of the 1921 total—9,684,531 pounds.

Canada is also an important exporter of refined sugar, as well as an importer, due to the fact that two of the largest refineries are situated very advantageously for ocean traffic. In 1921 the total exports of refined sugar were 86,765,970 pounds, and in 1920, 69,014,171 pounds, a substantial increase. The United Kingdom, Newfoundland and the Netherlands are among Canada's best customers for refined sugar.

Outside the Province

No Drivers Union.

Bread drivers employed by Toronto bakeries refused to accept the invitation of trades union organizers to form a trades union in affiliation with the international trades union movement. A meeting for this purpose was announced to take place recently in the Labor Temple. Organizers were on hand to assist the drivers in forming their organization ,but they found there was no need for their help. Bread drivers were organized into a trade union by the Canadian Federation of Labor, but failed to continue their union after a strike eighteen months ago.

Farmyard Delicacy.

A unique cake, representing a barnyard scene, with the base sixty by thirty-five inches, was recently on display in the show windows of the makers, the Imperial Bakery, of Port Arthur, Ont. The total weight of the cake was 200 pounds. The farmhouse, chicken house and barn were all solid cake, and the trees, fencing and sleigh were piped on greased glass and assembled when dry. Each building was sold separately and the base by the pound.

Unique Birthday Gift.

The Whitaker Baking Company, of Brantford, Ont., has entered upon a unique advertising campaign, the feature of which is the presentation to the parents of the first baby of a customer born in 1922 of a "white baby's cradle," with all the fittings. The company has followed the practice for some time of presenting a silver spoon to each new little citizen of the city among the customers, and the cradle will replace the spoon this year.

FREE FOR THE ASKING.

The Horticultural Branch of the Department of Agriculture has recently issued comprehensive booklets dealing with blackberry and strawberry culture. A deal of information for those of our readers interested in berry culture is contained in these pamphlets, which may be obtained free of charge upon application to the office of the Provincial Horticulturist, Victoria, B. C.

FLEISCHMANN BUYS PLANTS.

The Fleischmann Company has bought the plants of the Liberty Yeast Company, located at Kansas City and St. Paul, as well as the equipment of the plants of the same firm at Dallas and Denver.

The factories in Kansas City and St. Paul will be equipped with the latest machinery needed for the manufacture of yeast; in fact, they will be model plants in every respect.

The increase in the business of the Fleischmann Company has made the acquirement of these additional factories imperative.

CERTIFED CHEQUES AND THEIR LEGAL STANDING.

The custom of buying goods, paying obligations, and transferring credit through the medium of certified checks is very common in the business world of today. In fact, millions of dollars' worth of business is transacted every month in this manner, and, as a general rule, such checks are given and accepted with the same confidence as currency.

And, while this method of transferring money or credit has much to recommend it, yet the business man who transacts business through this medium should not lose sight of certain legal phases of check certification. And, in this connection, one of the most important points for him to remember is, that when he places his certified check in circulation he has, generally speaking, lost all right to recall it, or stop payment. for example:

If the business man gives an ordinary check, or perhaps sends it to his creditor in a distant city for payment of an obligation, he is within his rights in stopping payment at any time before the check has been honored by his bank. If, after sending the check, he discovers that he has already paid the obligation, or for other reasons, he may, by properly notifying is bank, prevent the latter from applying the check. It follows that if his bank pays such a check, after proper notice not to pay it, the bank will be liable for the loss.

But if, instead of sending an ordinary check, the business man has his check certified and then sends it, we have a quite different situation. The bank charges the check to his account and, as noted above, he (the business man) has lost his right to stop payment. This point in banking law has been the subject of a number of lawsuits, and the weight of authority may be illustrated by the following:

A gentleman drew his check to his order upon his bank and had it certified. He thereafter gave the check in payment for goods that he purchased. Shortly after this he discovered, or at least he insisted that he discovered, that the seller of the goods had misrepresented the goods, and obtained the check by fraud. He thereupon "stopped payment" of the certified check that he had given. All right.

What the Court Decided

Now the seller deposited the check in his bank, and the latter presented it for payment in the usual course of business. The bank upon which it was drawn refused to pay it, and a lawsuit followed. This suit raised the question of the right of the buyer to stop payment of his certified check after it had been placed in circulation. In deciding this point the court, among other things, quoted and approved the following rule relative to certified checks:

"By the law of this country, the certificate of the bank that a check is good is equivalent to acceptance. It implies that the check is drawn upon sufficient funds in the hands of the drawee, that they have been set apart for its satisfaction, and that they shall be so applied whenever the check is presented for payment. It is undertaking that the check is good then and shall continue good, and this agreement is as binding as its notes of circulation, a certificate of deposit payable to the order of the depositor, or any other obligation it can assume. The object of certifying a check, as regards both parties, is to enable the holder to use it as money."

The court, in accordance with the foregoing statement, held that the buyer had no right to stop payment of his certified check. And the fact that he alleged that the seller had obtained it by fraud did not change the rule after the check had reached the hands of an innocent holder for value.

It follows, that when the business man certifies his check and places it in circulation he has for all practical purposes placed that much money in circulation. That is in so far as his right to stop payment on the check is concerned. The bank that certifies the check then becomes liable for its payment and the drawer of the check loses all right to the amount that is set aside to meet the check when it is presented.

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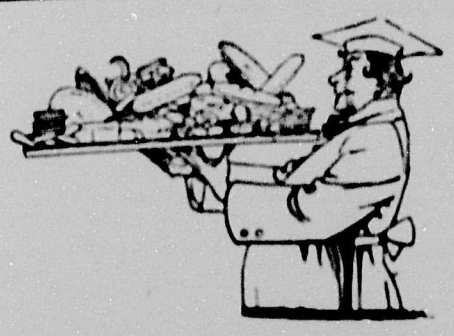

Seasonable Tested Recipes

The 1922 Loaf—What it Should Contain

Formula

200 lbs. flour—100%
120 lbs. water, 60%
4 lbs. yeast, 2%
3½lbs. salt, 1¾%
4 lbs. sugar 2%.
2 lbs. Malt 1%.
6 lbs. sweenteed condensed milk, 3%
3 lbs. lard, 1½%

This dough should mature approximately in 3¼ hours with three punches, as follows:

First punch in 1¾ hours.
Second punch in ¾ hour.
Third punch in ½ hour .
To divide in 3¼ hours total time.

Potato Flour Bread

Hard wheat flour, 100 lbs.
Potato flour, 3 lbs.
Water, 65-67 lbs. (variable.)
Salt, 1 ¾ lbs.
Yeast, 1¾ lbs.
Malt extract, 1½ lbs.
Sugar, 1 lb.
Milk powder, 5½ lbs.
Shortening, 2 lbs.

Method.

Dissolve the yeast and half of the malt extract in about 3 qts. of water and place to one side. Put the balance of water, salt, sugar and milk powder into the mixer and stir. Add the flour and potato flour, begin mixing and add the yeast. After these ingredients have been incorporated, add the shortening and continue mixing until the dough is smooth. The dough should have a temperature of 78-80 degrees when mixed.

Nut Bread.

Formula No. 1.

(With Baking Powder)

Sugar, ½ lb.
Molasses, 1 pt.
Shortening, 1 lb.
Water, 2 qts.
Milk powder, 8 ozs.
Flour, 7½ lbs.
Nuts (walnuts, etc.), 2½ to 3 lbs.
Cinnamon, ½ oz.
Bicarbonate soda, 1½ ozs.
Baking powder, 1 oz.
Salt, 1 oz.

Method.

Put the sugar, molasses, shortening and cinnamon into a bowl and rub to incorporate the ingredients. Now add the water, salt, soda and milk powder and stir to dissolve the ingredients. Then add the flour and baking powder and mix to a rather stiff batter. When the mixture is smooth, then add the nuts and stir to incorporate them. The mixture is now ready to be scaled in greased and dusted forms. Bake at 375 deg. to 385 deg.

Health Bread.

Hard whole wheat flour, 100 lbs.
Milk, 60 to 65 lbs.
Salt, 1¾ lbs.
Malt extract, 2½ lbs.
Yeast, 1¾ lbs.
Shortening, 2 lbs.

Method.

Dissolve the yeast and one-half of the malt extract in about 3 qts. of milk and then place to one side. Put the balance of milk into a mixer, add the malt extract and salt and then stir. Add the whole wheat flour, begin mixing and add the yeast. After these ingredients have been incorporated add the shortening and continue mixing until the dough is smooth. The dough should have a temperature of 78 to 80 degrees when mixed.

Ice Cream Cones.

Formula

Flour, 12 lbs.
Sugar, 4½lbs.
Shortening, 3 to 4 ozs.
Water, 9 to 10 lbs.
Eggs, 1 pt.
Salt, ½oz.

Method

Put 1 pint of water and the eggs into a mixing bowl and whip the same briskly until the eggs have been thoroughly broken up. Add the balance of water, sugar and salt and again whip until all of the sugar has been dissolved. Add the flour and beat until the mixture becor smooth. Now carefully add the shortening, which has been previously melted, and continue whipping until the shortening has been incorporated. This mixture is now ready to be put into waffle irons and baked.

Rye Bread.

Rye flour, 12½ lbs.
Wheat flour (clear), 37½ lbs.
Water, 28½ lbs (variable),
Salt, 1 lb.
Yeast, 14 ozs.
Malt extract, ½ lb.

Method.

Dissolve the yeast and malt extract in about 3 qts. of water and place to one side. Put the balance of water and salt into a mixing bowl and stir Add the rye and wheat flour, begin mixing and then add the yeast. Mix this dough until it becomes smooth. It should have a temperature of from 78 to 80 degrees when mixed. If a 4½ hour fermentation period is required to mature the dough, this period may be divided as follows:

1st rising 2½ hours.
2nd rising 1¼ hour.
3rd rising, ½ hour.

Allow the dough to rest 15 minutes when it should be divided.

Bran Bread.

High grade wheat bran, 3½ lbs.
Hard wheat flour, 10½ lbs.
Water, 1 gal.
Salt, 2½ ozs.
Malt extract, 5 ozs.
Yeast, 3 ozs.
Shortening, 4 ozs.

Method.

Dissolve the yeast and malt extract in a little of the water and place to one side. Put the balance of water, salt and shortening into a mixing bowl and stir. Add the bran and the wheat flour and begin mixing. Add the yeast and continue mixing until the dough is smooth. The dough should have a temperature of from 78 to 80 degrees when mixed.

Fermentation.

If a 4-hour fermentation period is required to mature the dough, this period may be divided as follows:

1st rising, 2¼ hours.
2nd rising, 1 hour.
3rd rising, ½ hour.

Allow the dough to rest 15 minutes, when it should be divided.

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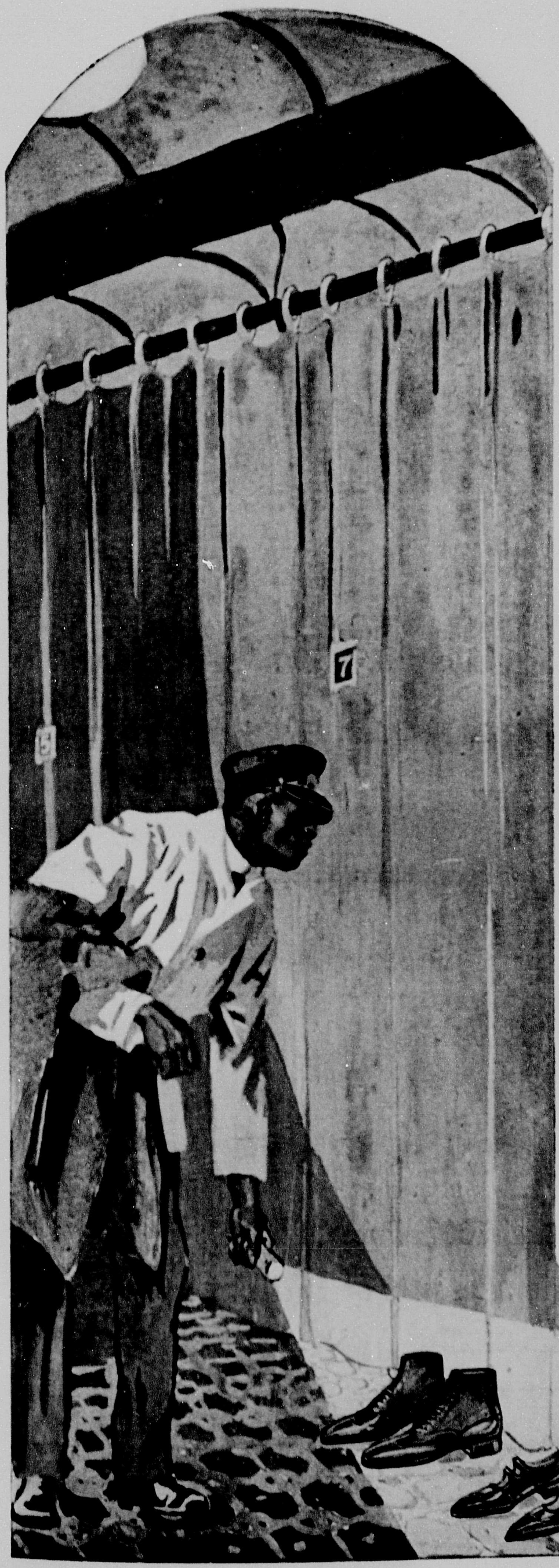

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F572/25 — Man's Bro. Memel Calf Brogue Bal; Double sole. La Bourse Last.

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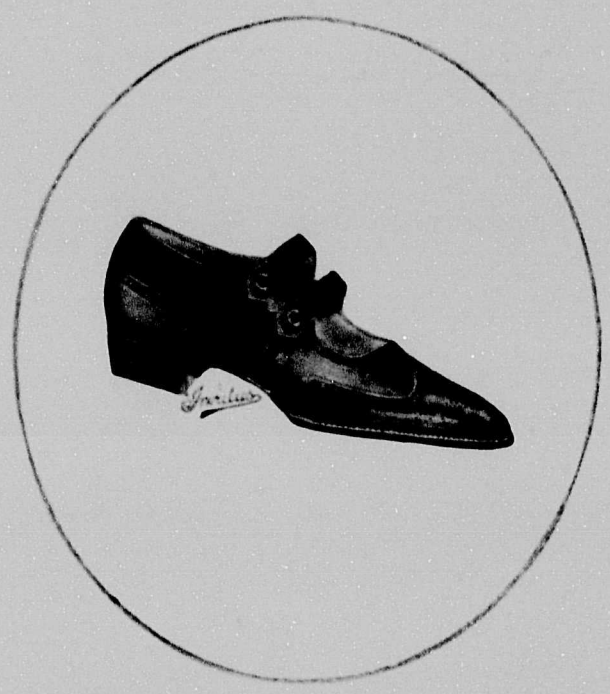

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