THE BRITISH COLUMBIA

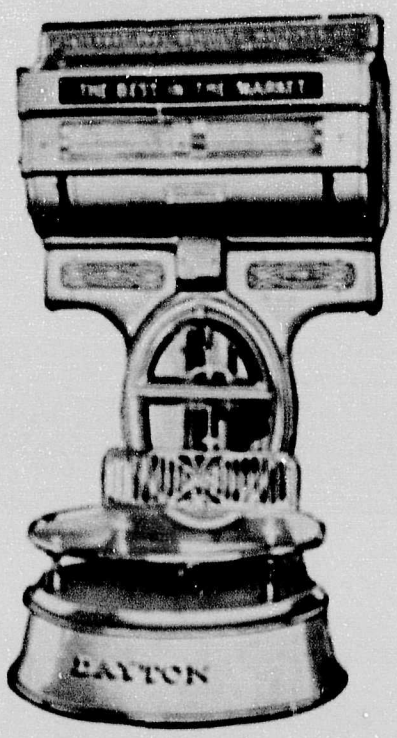
RETAILER

Vol. XVI. No. 5.
Vancouver, B. C.

JANUARY, 1924

Sixteenth Year.
20c per copy; $2.00 per year.

3 Great Machines



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designed to make more money for the merchant and to keep his store more attractive and up-to-date.

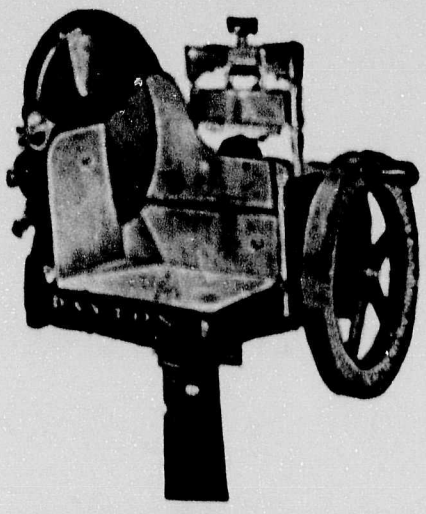
DAYTON SCALES—the latest and finest automatic computing scales in the world. Approved by all governments and by many thousands of live merchants throughout Canada. Nothing better made.

DAYTON SILENT MEAT SLICERS—Insure sanitary, money saving handling of cooked meats—enable you to slice and sell the end of the ham, where your profit is.

DAYTON CHEESE CUTTERS—Cut the cheese according to weight or price—keep the goods clean, sanitary, attractive and always saleable.

For Over 35 Years

Dayton products and Dayton principles have triumphed over the hard tests of time and service. All service to the customer and full profit to the dealer is the Dayton watchword.



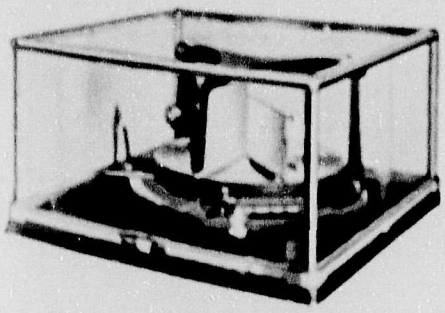
Dayton Silent Meat Slicer

INTERNATIONAL

DAYTON MACHINES

ensure that you take care of the "peak load," the real busy times in your store. Your customers are not kept waiting—they get fast, clean, satisfactory and errorless service in the Dayton-equipped store.

We gladly send descriptive leaflets and prices.
We can make you an attractive trade-in offer.



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International Business Machines Co.

Limited

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A. R. DeLorg, District Agent, 230 Cambie Street Vancouver.

Other Sales and Service Offices in Calgary, Edmonton, Saskatoon, Regina, Winnipeg, Walkerville, London, Hamilton, Toronto, Ottawa, Montreal, Quebec, Halifax, St. John, N.B., St. John's, Nfld.

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CANADA is such a new country, it is almost incredible that paper bags have been made here for a period of over 50 **YEARS**.

—**IT IS** nevertheless **TRUE**—

It is **EQUALLY TRUE**, that by no other policy than that of maintaining at all costs, the high standard of quality in our bags, together with efficiency of service could we have retained the reputation of being manufacturers of the most dependable paper bags on the market today.

—3 GRADES—

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J. C. WILSON, LIMITED

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PAPER BAGS. WRAPPING, TISSUE AND TOILET PAPERS.

for Wholesalers and Retailers.

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MAKE BIG SALES BY FEATURING

CROWN OLIVE

Manufactured in British Columbia and Guaranteed by

"The Perfect Toilet Soap"

THE ROYAL CROWN SOAPS, LTD.

VANCOUVER, B. C.

Introducing

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SUPERFINE CREPE

A New quality Crepe having unusual texture

Excellent for making Hats, Flowers, Rope, Costumes and all Decorative Purposes

IN PACKET FOLDS ONLY

20 Inches Wide—10 Feet Long
(Will stretch to 20 feet)

37 Beautiful Shades

Packed 12 Folds One color to carton
60 cartons to minimum shipping case
$72.00 per Case F.O.B. Mill—Sales Tax Extra

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Order by color numbers, as follows:

No. 14—Apricot
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" 16—Maroon
" 17—Red
" 18—Dark Brown
" 19—Light Brown
" 21—Orange
" 22—Light Orange
" 23—Dark Amber
" 24—Canary
" 25—Light Amber
" 26—French Blue

No. 27—National Blue
" 28—Azure Blue
" 71—Celestial Blue
" 72—Jade Green
" 73—Leaf Green
" 74—Moss Green
" 75—Grass Green
" 76—Emerald Green
" 77—Nile Green
" 78—Apple Green
" 79—Old Rose
" 81—American Beauty
" 82—Salmon

No. 83—Cerise
" 84—Dark Coral
" 85—Dark Blush Pink
" 86—Medium Coral
" 87—Pale Coral
" 88—Light Blush Pink
" 89—Purple
" 91—Violet
" 92—Heliotrope
" 93—Gray
" 94—Black.
" 95—White

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Interlake Tissue Mills Co. Limited

Head Office: 54-56 University Ave. Toronto. **Branch: McGill Building, Montreal, Que.**

Mills at MERRITON, Canada

Note: Colored Crepe formerly sold as INTERLAKE will in future be known as the "NATIONAL" Brand.

The ST. LAWRENCE LINE
PAPER BAGS

Made in Canada—from Canadian Papers

"SIMPLEX" - Light Manilla
"MAPLE LEAF" Light Kraft
"LION" - - Heavy Kraft

A Bag suitable for every kind of Merchandise
Made by St. Lawrence Paper Bag Co.

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COLUMBIA PAPER CO. LIMITED

CARRY LARGE STOCKS IN VANCOUVER AND VICTORIA

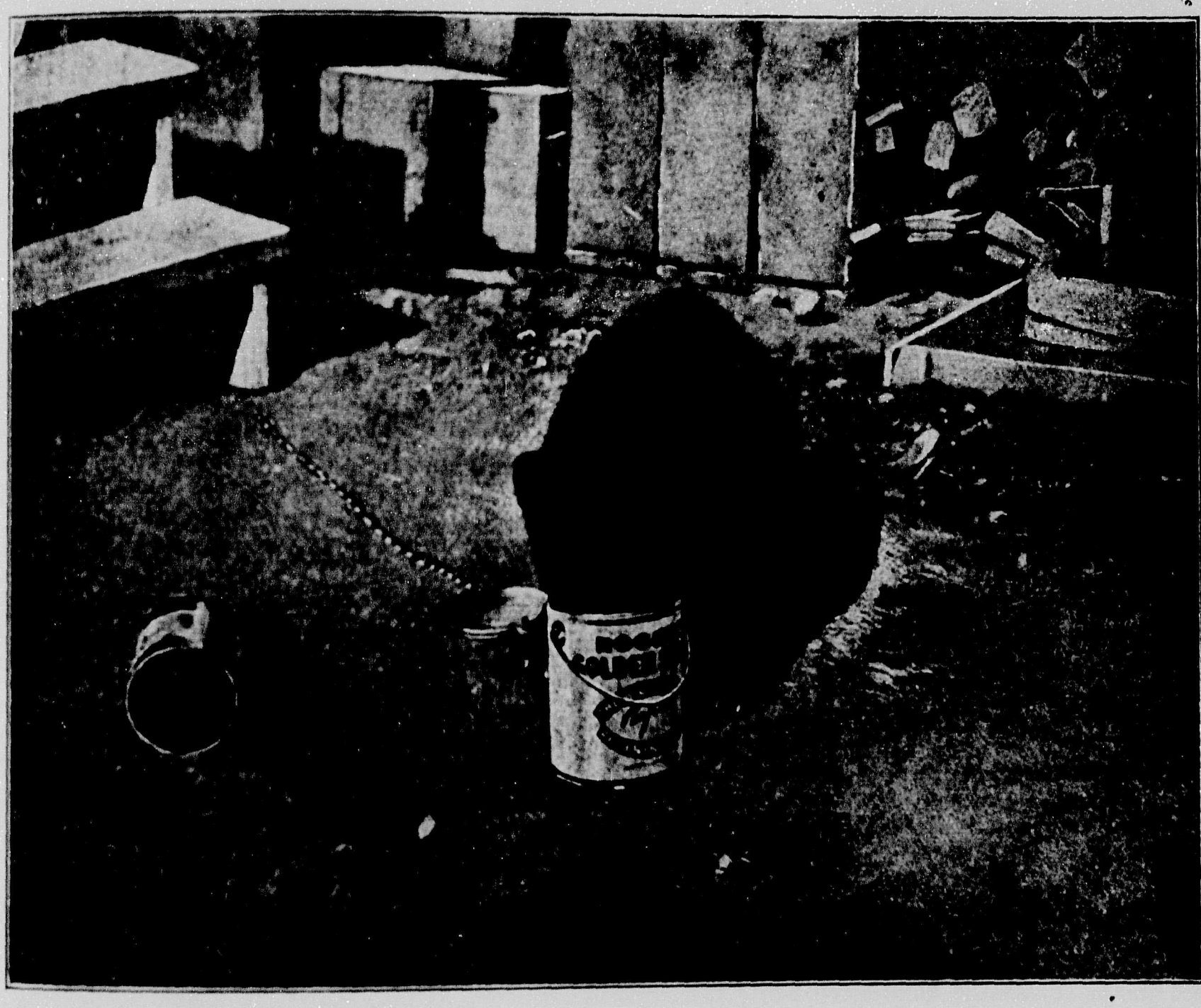
Quaker Brand
Fruits and Vegetables

ARE the Choicest Products of the orchards and gardens in British Columbia --- packed at their best --- and packed so all the natural goodness of flavor is retained.

Dominion Canners B. C.
Limited

Head Office: - - VANCOUVER.

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.

Insurance at Cost Decried

INSURANCE as cost is regarded as follows by the fire insurance committee of the National Wholesale Druggists' Association of the United States: "We strongly advise our members to purchase insurance in strong stock companies and not speculate with the most important form of protection. If you should suffer fire loss, the knowledge that your insurance policies are good for your loss up to their face value will compensate you far more than the vague promises held out by speculative forms of insurance under the guise of insurance at cost."

Established 1899. Incorporated 1917.

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That the Northwestern Mutual Fire Association issues a non-assessable policy. That in Canada this policy is a specified contract with the assured and definitely limits liability to the amount of premium as stated in the policy.

That this cash premium non-assessable policy is issued with the consent of the Insurance Department and in compliance with the law of the Dominion of Canada.

That the Northwestern maintains a deposit with the Insurance Department at Ottawa for the protection of its Canadian policyholders.
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Retail Merchants Underwriters' Agency
of the
Northwestern Mutual Fire Association

801 VANCOUVER BLOCK VANCOUVER, B.C.

The BRITISH COLUMBIA RETAILER

Published Monthly. SIXTEENTH YEAR

GENERAL MERCHANDISE
GROCERIES, DRYGOODS,
HARDWARE, FOOTWEAR,

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.
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Is the Sales Tax Doomed?

Countless Amendments to This Regulation Make Confusion Worse Confounded

IN view of the uncertainty regarding the Sales Tax regulations which came into effect on January 1st, and to which numerous amendments have been made manufacturers are placed in the unenviable position of being unable to decide upon a definite price action.

There are rumors eminating from Eastern Canada that still further changes are pending, and even a possibility that this form of taxation may be dispensed with altogether.

Various delegations have waited upon the Government in order to point out the many irregularities which exist in this newly fashioned method of taxation, and from the actions of department officials, it would appear that manufacturers are more or less justified in refraining from distributing expensive catalogues and price lists.

If amendments are to continue for an indefinite period, not only will trade suffer to an enormous extent, but the cost of advising such changes added to the confusion in Customs departments will prove of such an expensive nature that the revnue from the tax will be materially restricted.

It is passing strange that those responsible for the 6% Sale Tax should have disregarded practical advice from those in a position to know how such a method of taxation would affect trade in its various phases, Before having same passed in the Federal House.

We understand that such advice was proffered and likewise ignored.

It now appears that (after) the tax has come into effect, any changes or modifications deemed necessary are being considered and necessary amendments are being made, demonstrating very clearly that the instigators of the tax admit that they have drawn up a form of taxation that is more or less unworkable.

Manufacturers have, in many cases decided to absorb the whole of the tax and to show no increase in prices, others are absorbing the tax and issuing higher price lists, while quite a few are showing the tax as a separate item.

Wholesalers are finding it difficult to operate on account of the cautious manner in which manufacturers are stating their price policy, and claim that they cannot do business on such an indefinite basis. Since the inclusion of the tax is optional, it will be a difficult matter even when prices are decided upon to determine which are inclusive of the sales tax.

The act as it originally stood, i.e. that manufacturers must not show the sales tax as a separate item on invoices to the trade would have occasioned but little confusion, since it would be an understood fact that same was absorbed in quotations. The last minute amendment, dated November 24th, rules that "Licensed manufacturers, when selling to retailers or consumers need not show the tax as a separate item."

This amendment is said to be the result of indignant protests from certain manufacturers who requested an optional ruling in the matter, and which has acted as a boomerang, jeopardising at the same time any virture which the original act may have possessed as a revenue producer.

Dominion President R.M.A. Sends Greetings

Winnipeg, Manitoba
January, 1924.

To, The Retail Merchants of Canada:

I desire to extend to you at this time my personal greetings and good wishes for your continued happiness and prosperity in the New Year.

I am not making any general comments upon this occasion upon Retail Business Conditions in Canada because there will be the usual survey and reviews by Commercial Agencies, Banking Institutions, etc., etc., which will cover the field much more comprehensively than I could hope to do within the limits of this brief message.

J. A. BANFIELD
Dominion president of the Retail Merchants' Association of Canada, Inc.

I would say however, that as Retail Merchants and citizens of Canada, we have every reason for gratification and no justification for pessimism. A glance across the Atlantic at the conditions with which all European countries are faced, should make us profoundly thankful that we live in a land of Peace and Plenty. Let us cultivate a cheerful outlook and by sustained confidence build up both our own business and our country.

At a season of the year however, that is usually associated with stock-taking and an examination of one's business position, I would wish to have Retail Merchants spare a little time to consider a business that concerns them all—the business of The Retail Merchants Association of Canada.

Of course, I do not mean by this an examination of its internal affairs, the Annual Convention provides the proper opportunity for that, but an examination of the increasingly important place that the Association, and therefore the Retail Merchant, occupies in the economic life of Canada.

During the past few years, your Association has come to be recognized from Coast to Coast as the official mouthpiece of The Retail Trade of the Dominion and as such, entitled to respect. One of the best illustrations of this fact that has been afforded during the past year, is the recognition in the Budget of a principle for which the Retail Merchants Association of Canada has contended for several years, the principle that the Sales Tax shall be applied at the source of importation or manufacture.

There is a tendency in some quarters to confuse this principle with the manner by which the tax is passed on from the Manufacturer or Wholesaler to the Retailers, but this, while important as a matter of detail, is not the issue which the Retail Merchants have fought for. Other contention has always been that the simplest and therefore the most economical method of applying the Sales Tax is to collect from the source, and in convincing the Government of the soundness of this principle, we have rendered a service not merely to Retail Merchants, but to the public as well, because all economy in the collection of revenue obviously benefits everybody.

This is only one of the many items in our Association program that we have accomplished to date, a program that we do not apologise for, but to every Retail Merchant who reads these lines, I want to say this: there is much yet to be done in the interests of legitimate retail merchandising in Canada, and it CAN BE DONE by co-operation.

Have you a problem in your line of trade? Get together with your fellow retailer in that line; call upon The Retail Merchants Association of Canada to assist you in organizing your line. They have the machinery already set up at your service. Don't let the first difficulties that may crop up discourage you; stay with it. Be prepared to give at least as much time and thought to your Association as you probably do to Community work. Your Association is part of your business and your success in business makes your community service possible.

Many important resolutions were considered at your Dominion Board Convention last August. Some concerned such matters as fair trading policies; others, various legislative enactments, which latter will be presented at the next session of the Dominion Parliament.

The working out of all these issues to a successful conclusion depends in a large measure upon YOU. Your Association is loyally served by Executive officers, Honorary as well as paid. In your own interest as well as by way of encouragement to these men, I ask for your whole-hearted support for them everywhere in Canada in 1924.

Yours Sincerely,
J. A. BANFIELD,
President, Dominion Board, The Retail Merchants' Association of Canada, Inc.

GROCERIES & PROVISIONS

GENERAL BUSINESS.

Retail grocers are entering 1924 with a very decided spirit of optimism. The year just past was a normal one for the retail grocers, one of the most notable features being the small number of failures in this class of business, indicating that the trade is on a much firmer footing. Big business of all description is looking forward to great things in Vancouver during the next twelve months. Port development is going ahead on a very extensive scale. Work on the new C. P. R. Pier and the Second Narrows Bridge is under way and the B. C. E. R. contemplates spending six million dollars during 1924 in and around Vancouver. These, along with new grain elevators and other industrial activity justify optimism on the part of all commercial interests in the city and the retail grocer is in as good a position as anyone to share in this prosperity. Large real estate transfers in both residential and business property and the assured increased tourist traffic are other items interesting to note.

The revision in the means of collecting the Federal Sales Tax seems to meet with very varied criticism by retailer and wholesalers alike. It has naturally made necessary many adjustments in prices, some manufacturers absorbing the netire tax of 6 per cent. The retailer however now knows at a glance what his goods cost and can make his selling prices accordingly, whereas under the old system the tax on many items was such that the retailer found it very hard to adjust his selling prices so as to absorb it. The R. M. A. is to be congratulated on the splendid co-operation and work in their efforts to have the tax collected in the source of production.

Sugar: Since the last nssue of the "Retailer" there have been several reductions in the price of sugar. These reductions were anticipated and retailers stocks generally were low. The market is still weak and unless something unforseen happens we think still more reductions will follow.

So many market changes have become effective since January 1st that space does not permit of our going into each individual item. Below, however, we give you the most important changes showing the new price, in addition to the old.

	Old.	New
Magic Baking Powder 48/8 oz.	$ 9.00	$ 9.25
48/12 oz.	12.25	12.50
12/2/½	9.85	10.10
6/8	8.80	9.00
Gillett's Lye 48/1	5.75	5.95
Christies bulk biscuit up 2c per lb.		
Royal Yeast 36/pkg	2.10	2.20
Christies Sodas 48/1½ tns	39½	41½
Christies bulk sweet biscuit up 2c per lb.		
Kellogg's Corn Flakes 36/pkgs	3.60	3.90
Waxtite 36/pkgs	3.60	3.80
Quaker 36/pkgs	3.40	3.50
Sugar Crisp 36/pkgs	3.25	3.40
Post Bran Flakes 24/pkgs	3.25	3.35
Grape Nuts, 24/pkgs	3.80	3.90
Roman Meal 12/pkgs	3.40	3.80
Fry's Cocoa 24/½	3.00	3.05
Coffee, local blend 48/1s	.52	.55
Coffee, bulk, all lines up 1 to 2c per lb. pound.		
Brunswick Sardines 100 ¼	5.50	5.70
Del Monte Seeded and Seedless Raisins 48/11 oz.	.10	.9¾
36/15 oz.	.12½	12¼
Sun Maid 48/11 oz	.10½	10¾
36/15 oz.	.13	.13¼
Currants, recleaned 60/bulk	.15	.13½
Knox Gelatine 12/pkgs	2.10	2.25
Jam Compound 12/4	6.50	6.90
Marmalade, local brand 24/1	2.90	3.10
local brand 12/4	8.25	8.80
Keiller's 12/4	8.95	9.25
Squirrel Peanut Butter 36/1	2.40	2.30
No. 1 Japan Rice 100 lb. bags	128.00	132.00
Cow Brand Baking Soda 60/1	5.70	6.05
Sunlight Soap 24/4	5.45	5.55
Lifebuoy Soap	7.80	7.90
Lux 72/	7.80	7.90
Rinso 100/	7.05	7.25
Royal Crown Soap 24/5	5.45	5.55
Pearline 24/60 oz	7.00	7.50
Ivory Soap 100/5 oz.	7.90	8.00
R. C. Washing Powder 24/pkgs	6.55	6.65
Old Dutch Cleaner	5.05	4.75
Rogers Syrup 24/2	4.45	4.25
12/5	5.25	4.85
6/10	4.85	4.45
3/20	4.75	4.35
Domolco Molasses 24/2	5.25	5.50
24/3	7.40	7.80
12/5	6.10	6.45
Cross & Blackwell Vinegar 36/qt.	3.60	3.70
Del Monte Pork and Beans 72/buffet	.95	.85
48/1	1.50	1.65
24/2	2.00	2.10

In addition to the above changes there has been a slight revision upwards so as to take care of the new tax on canned meats, tobacco, cigars and cigarettes, all brands.

Other lines on which no price changes have yet taken place but on account of the increased sale tax in all probability will advance in the very near future include brooms, matches, pure jams, paper and paper bags, canned fruits and vegetables, pickles, toilet paper, macaroni, Jello, Campbells soups.

"The House Behind The Goods"
MALKIN'S BEST

Baking Powder

Contains no Alum

Absolutely Pure

THE W. H. MALKIN Co. Ltd.

VICTORIA. VANCOUVER. NANAIMO.

WILSON BROTHERS

Established 1890

Our Motto is "SERVICE"

We cannot offer to sell you goods cheaper than any other firm is in a position to do, but we CAN give actual facts to prove that it is

ECONOMY

to deal with us

Send in your mail order to WILSON BROTHERS, VICTORIA, B. C.

Wholesale Grocers

SHAMROCK BRAND

HAM, BACON, BUTTER, LARD, SAUSAGE, etc.

First Quality packing house products put up by P. Burns & Co., Limited, which means they are the highest grade, always reliable, and without equal on this market.

YOU CAN RECOMMEND SHAMROCK BRAND.

P. Burns & Company, Limited

VANCOUVER CALGARY EDMONTON

WHOLESALE AND RETAIL GROCERS TO MEET

In order that a better acquaintance may be fostered between the wholesale and retail grocers of Vancouver, and as the means of creating closer co-operation between these two factions of the trade, a social evening is to be held on January 30th when the Grocers' Section of the Retail Merchants' Association will have as their guests members of Vancouver's wholesale houses.

A number of important questions will be placed before the visitors, one of which will be the suggestion that so far as retail grocers are concerned, the wholesalers should make an effort to have the new sales tax absorbed in their invoices.

OLEOMARGARINE.

Manufacturers and distributors issue pamphlet to correct misinformation, broadcasted to the detriment of this product.

According to a recent despatch from R.M.A. headquarters at Ottawa, legislation will again be introduced at the next session of the Dominion parliament for the purpose of giving retail grocers the right to sell oleomargine to any of their customers who may desire it. A concise and interesting pamphlet is to be circulated among the grocers of British Columbia for the purpose of correcting any misrepresentation regarding the quality and value to the consuming public of this product.

It appears that out of twenty-three countries listed in this pamphlet Canada is the only one where the sale of oleomargine is restricted, and it is claimed that dairy interests are directly responsible for this prohibition, since the consuming public generally and especially that class who are unable to purchase high priced butter are in favor of its manufacture in Canada. The consuming public must decide whether this food item shall occupy a place on the counters of the retail grocer, and the grocer by means of the pamphlet which he will receive through the Association, will become a better judge of the merits of oleomargine and decide whether the vitamine deficiency in vegetable margarine constitutes grounds for claiming that such a food is unwholesome for children, or for prohibiting its manufacture or sale, since all foods are deficient in one or more essentials.

COCA-COLA COMPANY OF CANADA FORMED.

The formation of the Coca-Cola Company of Canada Limited, and the election of William M. Brownlee, formerly president of the Cable Piano Company, as managing director, are announcements made recently by the head office at Toronto. The new company to function January 1.

The Coca-Cola Company Limited has an investment in the Dominion of more than $4,000,000. It carries on its rolls more than 300 employees in connection with its twenty-two offices. Included in the announcement is the election of Claud Duncan as secretary and assistant treasurer.

Mr. Brownlee will supervise the four manufacturing plants located at Toronto, Montreal, Winnipeg and Vancouver.

VICTORIA GROCERY BUSINESS SOLD.

Macdonald Consolidated Limited take over Simon Leiser Interests.

The recent announcement of the formation of Macdonalds Consolidated Limited is followed up by the completition of final arrangements whereby this large grocery house acquires the business of Messrs. Simon Leiser & Company, Limited, wholesale grocers of 524 Yates Street Victoria. It is understood that this business will be run in conjunction with their Vancouver house, under the direct supervision of the Vancouver manager, Mr. Harry Maddison, while Mr. George Ingram will hold the position of assistant manager at Victoria.

Mr. Maddison joined the company nearly fifteen years ago, having been associated with Mr. Harry Cooper at Edmonton for a number of years, and in 1917 started the Calgary business which latter is now one of the big branches of the institution. In September, 1922, he took over the management of the Vancouver branch.

TO ADVERTISE EXTENSIVELY.

The executive committee and management of the California Prune and Apricot Growers' Association has given approval to the greatest advertising effort that the association has ever undertaken. The plans contemplate the use of newspapers and other media in local drives. The results the association wants are to sell each year's crop within that year, to sell it in an orderly fashion, at the best prices consistent with good business judgement and market conditions and to eliminate as far as possible the purely speculative element from the market.

PRICE MAINTENANCE IN UNITED STATES A CERTAINTY.

That price maintenance will become an established fact on a definite basis in the United States in 1924 is now practically decided. For a number of years the question has been tossed about among the courts, sometimes being upheld and sometimes sat upon until manufacturers, wholesalers, and retailers did not know where the trade was at. Now it is expected that a bill will be put through Congress making it legal for a manufacturer to fix the resale price on his products and to uphold that price by declaration from the wholesale trade and even from the salesmen of wholesalers.

Canadian manufacturers have never been actually denied the right to fix the resale price and maintain it, but many of the trade have been uncertain as to whether it was actually legal or not until it was upheld recently by an appeal court in connection with the case of the Attorney-General of Ontario against the wholesale grocers.

TUDOR TEA

"The Tea With a Pedigree"

Is being sold by 369 stores and grocers in British Columbia.

The most profitable package tea for the retail trade.

THE PRICE IS NEVER CUT.

Blended and Packed by
TUCK & LIGHTFOOT LTD.
Vancouver, B.C.

A FRENCH SAYING CLAIMS

"It's the Sauce that makes the Fish"

Free from preservatives or artificial coloring matter.

There is no better sauce for Fish, Eggs or Meats than

Clark's Tomato Ketchup

Canada's National Condiment
Display this quick selling product and it sells itself.

W. CLARK LIMITED, Montreal
Establishments at Montreal, Que.; St. Remi, Que., and Harrow, Ont.

EDDY'S MATCHES

The EDDY plan assures the grocer his fair profit for every dollar invested in EDDY'S MATCHES.

Since 1851

The E. B. Eddy Co. Limited
Hull. Canada

WAFFLE BRAND FANCY TABLE SYRUP IS EXCEPTIONALLY GOOD.

Note: We could not improve the syrup so we have improved the container.

Kelly Confection Co. Ltd.

1100 Mainland Street VANCOUVER, B. C.

SALES TAX AMENDMENTS.

Additional list of goods to be exempt announced by the government.

Important additions to the list of goods to be exempt under the Sales Tax Act have been announced by the government.

The order-in-council providing for these changes came into effect January 1st, and the text of the statement issued by the government is as follows:—

1. Usual coverings for goods not subject to the consumption or sales tax. The principal goods covered by this item would be coverings for flour, sugar, cheese, butter, lard, oatmeal, cornmeal, fruit, fish and condensed milk.

2. The materials for the manufacture of usual coverings. This would also apply to the same products as the usual coverings referred to in Clause 1.

3. Woollen rolls or wool yarn milled by a producer of wool from such wool supplied by him for his own use.

4. Articles enumerated in customs tariff item 692, namely, coins, cabinets of; collections of medals and collections of postage stamps; trophies and prizes received and accepted as honorary distinction or won in bona fide competition.

5. Goods enumerated in customs tariff item 139, namely, glucose or grape sugar, glucose syrup and corn syrup or any syrups containing any mixture thereof. Corn syrups and other syrups closely resembling syrups and molasses now exempt from the sales tax puts the producers of syrups at a serious disadvantage with the producer or importer of other syrups and molasses.

6. Bakers' cake and pies not to include biscuits.

The rate of the consumption or sales tax on printing paper for use exclusively in producing newspapers, quarterly, monthly and semi-monthly magazines, weekly literary papers unbound, hymn books, religious tracts, as Sunday school lesson pictures, is to be reduced 50 per cent. on the amount of said consumption or sales.

The amendment affecting the lumber industry reads as follows:

Manufacturers of lumber, and retail or wholesale lumber dealers, shall obtain a sales tax license. Such licenses shall make monthly returns and account for the consumption of sales tax of their sales of lumber to non-licensees. The tax shall be computed on not less than 50 per cent of their selling price to such purchaser.

Green coffee, which hitherto has been exempt from the tax, will now be taxable on importation at the rate of 6 per cent. except when imported by licensed manufacturers who will as hitherto account to the government for 6 per cent. tax on sales of roasted coffee.

THE PEDDLAR MENACE.

Unfair competition eliminated.

There has been considerable agitation in retail circles regarding the inadequacy of the "Shops Regulation Act" as applying to the pedlar menace in British Columbia. As it originally stood this regulation omitted to take care of the practice of peddlars and hawkers competing with retail stores when such establishments were forced to close on Wednesday afternoons under the "Weekly Half-holiday Act."

The B. C. Branch of the Retail Merchants Association have been successful in their endeavour to protect retail merchants from the pedlar nuisance as is evidenced by the recent amendment to the "Shops Regulation Act" which reads as follows:—

> **"Any municipal council may by by-law require that hawkers and peddlars shall not hawk, peddle or sell any goods chattels or merchandise within the municipality during the time shops within the municipality are closed by virtue of this act or the "Weekly Half-holiday Act."**

This means that not only can peddlars or hawkers be prevented from plying their trade on the half-holiday, but will also be forced to discontinue peddling goods after the recognised closing hours of six o'clock p.m.

THINKS WELL OF THE "B. C. R."

2856 Cadboro Rd.
Victoria, B. C.

The British Columbia Retailer,
101 Merchants' Exchange Bldg.,
Vancouver.

Gentlemen:

As I have quit the grocery business in the Yukon, and am now living in Victoria, and do not know for the present what line of business I shall follow, I wish to discontinue the **British Columbia Retailer.** Should I however again start in the retail business, I would not be without your trade paper.

Yours very truly,
(signed) E. Schink.

A New Year of Service

Not merely selling your customers but serving them. Making the helpful suggestion. Planting the health idea. Reminding them, when they forget: "Have you enough Fleischmann's Yeast for today and tomorrow, Mrs. Brown?

These are the little gate-posts on the grocer's road to service, and sales and profits.

The Fleischmann Company
YEAST SERVICE

ARE YOU HANDLING
RAMSAY'S
"QUEEN ROYAL"
LINE OF
CREAM SODAS

Packed in large and small tins. A delicious appetizing biscuit. It will appeal to your customers. Ask our representative to show you this line or write or phone us order.
This biscuit will give every satisfaction. Let us prove this by sending you a trial tin at once.

Ramsay Bros. & Co., Ltd.
VANCOUVER, B.C. VICTORIA, B.C.

Why not make your cash register ring up speedier profits by handling a full line of *quick-selling*

DEL MONTE

CANNED FRUITS
VEGETABLES &
FOOD SPECIALTIES

NABOB
VACUUM PACKED
COFFEE

Saves you time when customers ask for "Fresh Roasted Coffee." That's exactly what Nabob is. The vacuum tin keeps the flavor in—you sell it "fresh from the roaster.

Kelly Douglas & Co. Ltd.
VANCOUVER, B. C.

Voonia Garden Ceylon Tea

You will improve your tea trade if you introduce VOONIA brand to your customers. Let us send you a sample, Mr. Dealer, so that you may know of its excellent quality. VOONIA TEA is packed in Ceylon, in lead packages ½'s and 1's, also 5-pound lead lined boxes, and will cost you, at present, 66 cents for ½'s and 65 cents for 1's and 5's. It is worth considerably more on today's market.

Vancouver Island
Distributors
Huntley & Palmer's
Biscuits

Rithet Consolidated
Limited
VICTORIA, B. C.

B. C. Agents for
Ross's Famous
Belfast Ginger Ale

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.

10c Assorted Sweet Biscuits, packages, per dozen	1.00
15c Assorted Sweet Biscuits, fancy carton, per dozen	1.50
Chocolate Bars, assorted kinds, 2 doz to a box, per box	90c and 93c
Cream sodas, 2s, tins, each	42
10c Cream Sodas, packages, doz	1.00
15c Cream Sodas, packages, doz	1.40
Family sodas, packages, per dozen	$ 2.40
Queen Royal Cream Sodas, per lb	15½
Queen Royal, tins, each	.38

E. W. GILLETT CO. LTD.

	Per case
Royal Yeast—	
1 doz. pkgs. in case	2.20
Pure Flake Lye—	
4 doz. in case	5.95
5 cases	5.85
10 cases, 4 doz. in case	5.80
Magic Baking Powder—	
4 oz. 4 doz.	5.85
6 oz. 4 doz.	7.75
8 oz. 4 doz.	9.25
12 oz. 4 doz.	12.50
5% 5 case lots	
10 lb. wooden cases	.46
25 lb. wooden pails	.46
100 lb. lined kegs	.43
360 lb. lined barrels	.41½
Magic Soda, Case No. 1—	
1 cube (60 1 lb. packages)	7.40
5 cases or more	7.30
Bi-Carmonate of Soda—	
112 lb. kegs, per keg	7.75
400 lb. barrels, per barrel	25.15
Caustic Soda (Granulated)—	Per lb.
10 lb. canister (100 lbs in case)	.15¼
100 lbs. iron drums	.12¼
Cream of Tartar—	Per doz.
¼ lb. paper pkgs. (4 doz. in case)	1.50
½ lb. paper pkgs. (4 doz. in case)	2.90
½ lb. cans with screw covers (4 doz. in case)	3.80
1 lb. cans screw covers (3 doz. in case	6.95
5 lb. square canisters, ½ doz. in case)	56½

KELLY, DOUGLAS & CO., LTD.

Nabob Products

Alum, ¼s, doz.	.75
Allspice, No. 3, tins doz.	1.00
Baking Powder, 48 12 oz., doz.	2.65
Bakinf Powder, 48 16 oz., doz.	3.75
Baking Powder, 12 2½s, doz.	8.30
Baking Powder, 6 5s, doz.	15.10
Baking Soda, 60 1s, case	5.30
Baking Soda, 24 ½s, doz.	.60
Borax, ¼s, doz.	.75
Black Pepper, tins, doz.	1.00
Celery Salt, glass, doz.	1.00
Nabob Coffee, small tins each	.29
Coffee, 1s lb.	.55
Coffee, 5s lb.	.53
Custard Powder, doz.	1.00
Quick Tapioca, doz.	1.00
Chocolate Pudding, doz.	1.00
Chili Powder, small, doz.	1.60
Cinnamon, 2 oz. tins, doz.	1.10
Cayenne Pepper, 3 tins, doz.	1.20
Cloves, small, doz.	1.40
Curry Powder, 4 oz. glass, doz.	1.75
Ginger, small, doz.	1.10
Extracts (all flavors) 2 oz., doz.	2.50
Extracts (all flavors) 4 oz., doz.	4.75
Extracts (all flavors) 8 oz., doz.	9.00
Extracts, assorted, 16 oz.	17.00
Mace, small, doz.	1.14
Nutmeg, small, doz.	1.10
Paprika, small tins, doz.	1.35
Pastry Spice, 3 tins, doz.	1.10
Poultry Dressing, Sage, Savory, Thyme, Tumeric, tins, doz.	1.05
Pickling Spice, doz. No. 2	.95
Marjoram, Mint, Parsley	1.15
Tartaric Acid, ¼s, doz.	2.00
White Pepper, tins, doz.	1.15
Castor Oil, 2 oz. doz.	1.35
Castor Oil, 4 oz. doz.	2.20
Epsom Salts, ¼s, doz.	.60
Fruit Colors, 2 oz. doz.	1.75
Icings (Chocolate, Rose, Pink, Lemon, Vanilla, White, Almond, Orange) doz.	1.45
Jelly Powder, doz.	1.00
Lemonade Powder, doz.	
Mustard, 1s, doz.	8.50
Mustard, ½s, doz.	4.50
Mustard, ¼s doz.	2.40
Sulphur, ¼s, doz.	.65
Tea, Green Label, ½s, per lb.	.67
Tea, Green Label, 1s, per lb.	.65
3s, lb. packages	.62
5 lb. packages	.61
Tea, de Luxe, Afternoon, 1 lb.	.78
Tea de Luxe, Afternoon ½s per lb.	.80
Tea, de Luxe ¼s per lb.	.86
Vinegar, doz.	2.30

THE W. H. MALKIN CO., LTD.

"Malkin's Best" Products.

Arrowroot (St. Vincent)		
12/4 oz ctns.	per doz.	1.40
12/8 oz	per doz.	2.75
Baking Powder (Pure Phosphate)		
48/12 oz.	per doz.	3.00
12/2½s	per doz.	9.85
12/5s	per doz.	17.85
Baking Soda		
12/4 oz. ctns	per doz.	.45
12/8 oz. ctns	per doz.	.60
Cocoa.		
24/8 oz.	per doz.	2.25
Coffee (Vacuum Pack)		
48/1s	per lb	.55
Cream of Tartar (99% pure)		
12/4 oz. ctns	per doz.	1.50
12/8 oz. ctns	per doz.	2.90
12/1s tins	per doz.	6.00
Custard Powder		
4 oz. ctns	per doz.	1.00
8 oz. ctns	per doz.	1.90
Drug Sundries		
Borax, 12/4 oz.	per doz.	.75
Epsom Salts 12/4 oz. ctns		.50
Sulphur, 12/4 oz. ctns	per doz.	.60
Extracts (all flavors)		
12/2 oz.	per 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	6.00
Glycerine		
12/2 oz bts.	per doz.	1.75
12/4 oz bts.	per doz.	3.25
Honey		
24/8 oz jars	per doz.	2.40
24/13 oz. jars	per doz.	3.00
24/2s tins	per doz.	6.00
12/4s tins	per doz.	11.50
Jelly Powders (all flavors)		
12/4 oz.	per doz.	.95
Lemonade Powder:		
12/4 oz ctns	per doz.	1,25
12/8 oz ctns	per doz.	2.25
Mustard		
12/3s tins	per doz.	1.50
12/8s oz tins	per doz.	4.50
24/1s tins	per doz	8.50
12/5s tins	per lb	.60
Spices and Seasonings		
Allspice 12/3 tins	per doz.	1.00
Cinnamon 12/3 tins	per doz.	1.10
Cloves 12/3 tins	per doz.	1.40
Curry Powder 12/3 tins	per doz.	1.75
Chili Powder	per doz.	1.40
Ginger 12/3 tins	per doz.	1.10
Mace 12/3 tins	per doz.	1.40
Marjoram 12/3 tins	per doz.	1.15
Mint 12/3 tins	per doz.	1.15
Nutmeg, 12/3 tins	per doz.	1.15
Paprika 12/3 tins	per doz.	1.40
Parsley 12/3 tins	per doz.	1.15
Pastry, mixed, 12/3 tins	per doz.	1.15
Pepper, black, 12/3 tins	per doz.	1.00
Pepper, cayenne 12/3 tins	per doz.	1.20
Pepper, white, 12/3 tins	per doz.	1.15
Poultry Dressing 12/3 tins	per doz.	1.00
Sage, ground 12/3 tins	per doz.	1.00
Sage, rubbed 12/3 tins	per-doz.	1.00
Savory 12/3 tins	per doz.	1.00
Thyme 12/3 tins	per doz.	1.00
Tumeric 12/tins	per doz.	1.00
Whole Cinnamon 12 ctns	per doz.	.60
Whole Nutmegs, 12 ctns	per doz.	.60
Whole Pickling 12 ctns	per doz.	.90
Celery Salt, taper bots.	per doz.	2.10
Curry Powder, taper bots	per doz.	2.25
Tea		
100/1s	per lb.	.65
60/½s	per lb.	.67
30/1s and 20/½s assorted	per lb	.66
12/5s	per lb.	.68
Vinegar		
24 qts	per doz	2.50
Marmalade.		
24/1 glass	per doz.	2.90
12/4 litho tins	per doz.	8.25
Jams.		
Assorted 12/4 tins	per doz.	9.00
Apricot 12/4 tins	per doz.	9.00
Black Currant 12/4 tins	per doz.	9.75
Damson 12/4 tins	per doz.	8.00
Gooseberry 12/4 tins	per doz.	9.25
Loganberry 12/4 tins	per doz.	9.00
Peach 12/4 tins	per doz.	8.50
Plum 12/4 tins	per doz.	7.50
Prune, 12/ tins	per doz.	7.75
Raspberry 12/4 tins		9.75
Strawberry 12/4 tins	per doz.	9.75

P. BURNS & CO., LTD.

Shamrock Products

Ayrshire rolled shoulders, per lb	17
Bacon, Shamrock, 6-8 per lb	.44
Baked ham, with dressing, per lb	.43
Creamery Butter, Shamrock, cartons	.47

Creamery Butter, without cartons	.44
Cheese, Canadian, large, per lb	.26
Cheese, Canadian, twin, per lb.	.26¼
Compound, Carnation, No. 5, 12 case	10.15
Compound, Carnation, No. 3, 20-case	10.20
Cooked hams, Shamrock, per lb	.40
Dominion hams, 12-16 lbs.	.29
Dominion Bacon, 6-10 lbs. per lb	.31
Dominion Bacon, 10-14 lbs. per lb.	.30
Dominion Shoulders, boned and rolled	.18
Dripping, beef, 4-lb bricks	.15
Hams, Shamrock, per lb	.31
Hams, boned and rolled, per lb	.35
Head Cheese, 5lb. tins, each	.50
Jellied tongue, per tin	1.75
Lard, No. 5, 12 to case	10.45
Lard, No. 3, 20 to case	10.50
Lard, carton, 15-lbs.	.18¾
Lard, No. 1, cartons, 30-lbs.	.18½
Mincemeat, kits, 25-lb, net, per lb.	.14
Meat Loaf, per lb.	.17
Pork Pies, per doz.	.35
Pork, roast legs with dressing, lb.	.40
Smoked fish, kippers, 20s per lb.	.10½
Smoked fish, kippered salmon, 10s and 20s, per lb.	.17
Smoked Cod, 30s per lb.	.18
Selected fowl, per lb.	.23
Selected Chicken, per lb.	.32

THE ROYAL CROWN SOAPS, LTD.

Vancouver Price List—F.O.B. Vancouver, or New Westminster. Terms Nett 30 Days.

"Apex" Soap Flakes, 24 1 lb. pkts, box	4.85
"Apex" Soap Flakes, 12 1 lb. pkts. box	2.45
A La Francaise Castile, box of 25	4.10
Blue Mottled, box of 20	6.30
Crown Oatmeal, 24 6s, box of 144	4.90
Crown Olive, per gross	8.75
Climax or Montreal (wrapped) box 25	6.40
English Blue Mottled box of 20	6.30
Golden West 5s, box of 120s	4.95
Golden West Powder, 3 lb. box of 24	6.65
Golden Bar, box of 30	2.60
Klondyke (wrapped) box of 25	6.40
Klondyke (unwrapped) box of 25	6.25
Klero Glycerine, box of 144	6.00
Linen (unwrapped) box of 100	3.90
Liquid Ammonia, 2 doz. qts. box 24	4.15
Liquid Blue, 2 doz. qts., box of 24	4.15
Mechanic's Pine Tar, box of 100	5.65
Mechanic's Pine Tar, box of 50	2.90
Olive Castile, cakes, box of 200	4.60
Primrose (wrapped) box of 25	4.65
Extra hard unwrapped, box of 30	2.60
Perfect (unwrapped) box of 100	3.90
Write for Toilet and Hotel Soaps. Special prices on 5, 10, 25 and 100 boxes.	
Pendray's Lye, box of 48	5.40
Pendray's Powdered Ammonia, box 24	3.90
Special prices on 5, 10, 25 and 100 boxes.	
Pendray's Water Glass, Egg Preserver—	
Cases 24 tins per case	4.60
Red Crown, box of 25	4.65
Royal Laundry Flakes, 88%, in barrels per lb.	.13
Royal Crown Soap, 5s, box 120, 1 c/s	5.55
Royal Crown Powder, box 24s only	6.65
Royal Crown Powder, 1 lb. box of 50	4.90
Royal Crown Cleanser, box of 48 tins	3.80
Royal Crown Lye, box of 48	5.40
Royal Crown Naptha, box of 100	4.85
Royal Crown Powdered Ammonia 1lb	3.90
White Wonder, box of 100	5.30
White Swan Soap, 5s, box of 100	5.55
White Swan Naptha, box of 100	4.85
White Swan Washing Powder, 3 lb., box of 24	6.65

RITHET CONSOLIDATED.

"St. James" Products.

Voonia Ceylon Tea, ½-lb 66c; 1-lb 65c; 5,	65c
Ensign Tea, 1s	.65
St. James Coffee 1s	.32
St. James Coffee 5s	.31
St. James Coffee 25s and 50s	.30
St. James Extracts 2 oz.	2.10
St. James Extracts, 4-oz.	4.00
St. James Extracts, 8-oz.	7.00
St. James Extracts, 16-oz.	13.75
St. James Allspice, 2-oz. doz.	1.00
Cinamon, 2-oz.	1.10
Black Pepper	1.00
Curry Powder	1.30
Cayenne	1.20
Cloves	1.40
Ginger	1.10
Marjoram	1.15
Mint	1.15
Mace	1.40
Nutmeg	1.15
Pastry Spice	1.30
White Pepper	1.15
Poultry Dressing	1.05
Parsley	1.15
Paprika	1.30
Sage	1.05
Savory	1.05
Thyme	1.05
Tumeric	1.05

Grocery-men

---" cash-in " on our advertising

OUR advertising program includes a series of especially prepared "copy" that will promote "good-will" toward the grocery-man. Every time a woman comes for a loaf of bread, she is a potential customer for other food products.

SHELLY BROTHERS

VANCOUVER VICTORIA
NEW WESTMINSTER NANAIMO

ROYAL YEAST CAKES
MAKE PERFECT BREAD

Protect yourself against variation in quality. Stick to the products whose quality is uniformly high grade, with never a bad lot to injure your store's reputation, and lose your customers.

E. W. GILLETT COMPANY LIMITED
TORONTO, CANADA
WINNIPEG MONTREAL

More Facts

DID YOU KNOW

THAT the average per capita consumption of flour in British Columbia is 208 pounds annually? But only 40 pounds of this is made up of B. C. flour.

No wonder times have been quiet in B. C.—YOU can help change this. 4

THAT each year British Columbia residents contribute $3,715,000 to the flour industry? Yet not one-fifth of this amount is spent in British Columbia.

Evidently the B. C. Housewife can easily bring prosperity to her own community.

Mr. Grocer, Sell **Royal Standard Wild Rose Flour**

and "Help B.C. as B.C. helps you"

Vancouver Milling and Grain Co.
LIMITED

Head Office and Mills: Vancouver, B. C:

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.

What Happens

when your customer starts home from your store with a bag of——well, anything——and the bag bursts?

Most times, you never hear about it. You simply see friend customer less from that time on.

Using a Continental Bag is Bag Insurance

Manufacturers

The Continental Paper Products Ltd.

OTTAWA, ONT.

AGENTS

Smith, Davidson & Wright Ltd.

VANCOUVER. VICTORIA.

Chloride of Lime

16 oz. Package

Supplied by all wholesale grocers in British Columbia

Manufactured by

CANADA COLORS AND CHEMICALS LIMITED

Succeeding

THE JOHN B. PAINE CO., LTD.
Toronto Winnipeg Vancouver

Agents:

STARK & STERLING
VANCOUVER, B. C.

St. George
UNSHRINKABLE
UNDERWEAR
FOR MEN
This
Trade Mark
Identifies exactly the same qualities today as it did before the war.
Which is more than can be said for all underwear brands. While some have been made down to a price,
"St. George"
UNSHRINKABLE
UNDERWEAR
FOR MEN'S WEAR
is now being made even better than ever.
With your knowledge of underwear qualities and values your critical comparison will convince.
For those of your customers who still want the best recommend St. George Brand Scotch Knits, Heavy Wool Ribs and Fine Elastic Combinations and Two-piece.
THE SCHOFIELD WOOLLEN CO., LIMITED
OSHAWA, CANADA

DRYGOODS AND FOOTWEAR

Higher Prices Forecast

Raw Cotton Areas in United States Devastated by Boll Weevil—Will Result in Textile Market Advance— Canadian Woollen Industry Handicapped by Increasing Importations of Foreign Goods.

A review of the past year in the wholesale dry goods business as far as trade in British Columbia is concerned, shows it has been better than 1922, according to a prominent Vancouver wholesaler. Up until the period for distribution of fall goods, business was greater than last year, but there has not been the usual quantity of fall goods distribtued owing to the mild weather. Possibly lines which have been most affected are those of the heavy outer garments and heavy winter underwear. The season is now getting on so that it is evident that a great many retailers who hold stocks are putting them on the market below that of replacement so as to enable them to start with a clean stock for the spring trade.

The two basic factors in the wholesale dry goods trade are that of cotton and wool. Towards the end of last December the price of raw cotton was $26.58, compared with today's price of cotton-$34.70.

At this time last year the average cotton goods on the shelves of the retail merchant were put there on a basis of 19 cents for raw cotton.

High Price of Raw Cotton

Prices today based on the quotation just given must of necessity be very much higher. Cotton reached a level a month ago practically double the price of 19c. The last government estimate of American cotton to hand shows a crop of 10,248,000 bales which is, roughly speaking, three-quarters of a million bales greater than the 1922 crop. The world's supply of cotton at the end of the cotton year last July was estimated at 6,500,000 bales, as compared with 9,500,000 the preceding year. Reviewing what has occurred during the past two years, it is estimated the world has used up 8,000,000 bales more cotton than it has actually produced, so that the reserve stock in cotton has been badly depleted.

Billion Dollar Bandit.

What is the reason of the shortage in the cotton crop? The United States grower has called the little insect known as the boll weevil, the billion-dollar bandit ,and the destruction by this voracious insect to the cotton is of greater to the world than the average person is aware. It destroys not only the cotton, but occasions a shortage of employment to those engaged in the industry. Many mills have closed entirely because their goods cost too much to produce on the present value of raw cotton, the present value being arrived at owing to the shortage created, not of the acreage planted which is greater, but through the acreage destroyed through the insect. Some economists estimate that the loss to the citizens of the United States amounts to $2.50 per capita. During the growth of the crop this year, it was estimated that one million dollars of growing cotton was destroyed per day, so that the people of the United States now are looking upon the question not simply from that of a local view of those affected in the immediate districts where cotton is raised, but of the welfare of other people as a whole, and in fact it would appear as though it is going to become an international menace and one which will affect our citizens very seriously unless cotton can be produced to a greater extent in the other Dominions such as Australia, India and Egypt. So far they have not become a very potent factor in the world's supply. Therefore, the public as buyers of cotton cloth are deeply interested in this situation.

World's Consumption.

For some years past the annual consumption of cotton for world requirements has been twelve and a half million bales. Will cotton at the present high price be consumed to the same extent? Those in the business do not think so. The purchasing power of the public is not great enough. Therefore, curtailment in the use, with the consequent curtailment in production may be expected. In other words, unless cotton is kept at aprice that the working man and woman can purchase it there will be a buyer's strike with consequent deflation.

While those in the business think that cotton goods will probably advance to the public over the price which they are today, they also foresee the necessity of some more thoroughly organized method to deal with the pest of the boll weevil.

Woollen Goods.

Woollen goods are not very much different in price from a year ago. Distress goods have entered upon the market in some localities and in some countries at lower prices than a year ago, but the production of wool, coupled with the stock on hand of raw, does not show that there is a surplus for the world's requirements in the markets. Unfortunately, Canadian manufacturers have suffered somewhat severely from competition of the cheaper labor and industrial conditions in other countries. A great many goods have come in from European countries and Great Britain. It is an astounding fact that the immediate ten months show twenty-four million yards of wollen and worsted cloths imported from the United Kingdom as against 10,000,000 for the year 1921. There has also been a heavy increase in the importation of socks and stockings, which has worked a hardship on the woollen mills in Canada, with the consequent result of creating a situation in the East of less employment in those lines. This has made for the local wholesaler here a stronger competition and very frequently goods have been offered on the market at cheaper prices than they really should

Mills at Kincardine and Owen Sound, Ontario

"We believe in the Retail Merchant."

CIRCLE-BAR HOSIERY

FOR

MEN, WOMEN, CHILDREN

Silk, Cashmere, Artificial Silk, Fine Cotton
and Combinations of same.

Circle-Bar Hosiery gives your Customers satisfaction and you---Mr. Merchant---a good profit. Feature Circle-Bar for 1924, and your Hosiery Department will make a record.

AGENT

J. J. Mackay, 804 Bower Building, Vancouver, B. C.

The Circle-Bar Knitting Co. Limited

Kincardine, Ontario

CIRCLE BAR
REGISTERED
HOSIERY

have been had the cost of production been considered.

Prospects for 1924.

With reference to the outlook for 1924, it would appear advisable for retail merchants to withold from speculation and buy their legitimate requirements only because markets on the whole are decidedly higher and the world conditions are not yet normal. But they must not overlook the fact that general indications in B. C. are very good. Basic industries are busy, both lumber pulp and agricultural products show increases, not to speak of our mining activities. The movement of grain and general shipping in and out of the port of Vancouver shows enormous increases, all of which tends to make us more or less optimistic regarding the future of 1924.

RETAILERS EXEMPT FROM SALES TAX.

In a memorandum from the Department of Customs and Excise, the following amendments are made to the Sales Tax, and are in force as from January 1st, 1924:

"Merchant tailors, dressmakers, milliners, furriers and florists selling exclusively by retail to the consumer or user, are classied as retailers and are not required to take out a sales tax licence.

The term "merchant tailor" and "dressmaker" in this regulation mean the ordinary merchant tailor and the ordinary dressmaker who fits, makes and sells his goods to the order of the individual customer on the some premises upon which they are made and not through agents or chain of stores."

Note: This regulation does not apply to furriers making goods for stock.

Canada's Shoe Trade in 1923

J. E. Warrington, President, Shoe Manufacturers' Association of Canada.

The past year, like the one which preceded it, has been a period of readjustment involving serious difficulties for all branches of the shoe trade. While the situation still is not all that could be desired, the weeding-out process has proceeded farther in the shoe trade than in almost any other branch of Canadian industry. Conditions today are more healthy than those of a year ago and the new year is being faced with hope and a measure of confidence.

Considering first the manufacturing situation, failures of shoe manufacturing businesses were not as numerous in 1923 as in 1922. During the past year, close to 20 factories went into liquidation or bankruptcy, including one of the pioneers in better shoemaking in Canada and two or three other concerns of importance, but most of the business involved were comparatively small. Since the war, close to 60 shoe manufacturing firms have failed, been obliged to compromise with their creditors, been forced into financial reorganization, or discontinued factory operations because they could not make a profit. A considerable portion of these businesses have not disappeared but have been started up again after effecting arrangements with their creditors, while a number of new concerns have entered the field. During the year a branch of a shoe manufacturing company in the United States was established at Windsor, Ont., and is a creditable addition to the Canadian industry. This is the only shoe factory now operating in Canada which is controlled by United States capital, and even in this case, the manager is a Canadian. With the number of new concerns practically keeping pace with the casualties, the count of shoe factories still is in the neighborhood of 180. Production in the Province of Quebec continues to represent about two-thirds of the Canadian total, while Ontario's production is approximately 30 per cent, and the Maritime Provinces and British Columbia make up the remainder.

Production.

Production has been lower than in 1922 by from 5 to 10 per cent, in respect of number of pair and by still more in respect of value. The reduction has not been distributed evenly. Indeed it has ben quite sharp in the case of the very fine lines, while many of the plants making medium and cheaper grade staples have experienced no diminution of volume and in some cases actually have registered substantial increases. The output in 1922 was approximately 16,600,000 pairs. The falling off, when compared with the "peak" of over 20,000,000 pairs in 1915, or with an output of 19,300,000 pairs in 1919, is especially striking and has been due largely to the suspension of export demand, as a result of high tariffs imposed by other countries, rehabilitation of shoe manufacturing industries of Europe, a world-wide economy in the use of footwear, and curtailment of demand by the retail trade while stocks were being reduced. A noticeable feature of the year's business has been a shifting of demand from higher priced lines to cheaper goods, even at a sacrifice in some cases of quality. Factory prices have been reduced to levels which leave little if any profit and in many instances represent production at a loss. Factories making staple lines of good quality and low or medium price have been moderately busy, but manufacturers of the finer grades and specialties have found trade slack. For the industry as a whole, production in 1923 probably has not represented more than two-thirds of capacity, which it must be remembered was greatly increased during the war. As in 1922, the industry was very quiet in the early part of the year but conditions improved towards the close.

Confronted with curtailed demand, pressure for lower prices, and intensified competition, the manufacturers have endeavoured by every practicalbe means to pare their overhead and economies have been effected. The leather shoe industry is competitive to a degree probably not equalled by any other industry in the Dominion. Even during the fat years, profits never were more than moderate, and under recent conditions it has been a continual struggle for most of the factories to break even. At the same time, a limited number of plants by reason of special factors and advantages have made showings which in this industry are considered fairly satisfactory.

Losses during the year have been heavy, as a result of wholesale and retail failures. Then too, col-

Faster Selling

hand knitting yarns - because they are advertised

"Advertised by tens of thousands of Monarch Knitting books, distributed all over Canada."

"Advertised in newspaper space, in leading papers."

"Advertised in rotogravure."

"Also advertised in color pages like this one from Jan. 15th MacLean's Magazine."

What beautiful yarn - of course it's MONARCH!

YOU, too, will revel in the beauty of these magic yarns! They are so inspiring to the knitter, with their soft fluffiness and endless wealth of color.

Here is a glorious assortment of the most exquisite shades! The newest, most fashionable tints! Made wholly from long-fibred Australian wools.

Delightful to the touch.
Smooth and uniform.
Beautifully dyed.
Even in texture.
Easy to knit.

The best insurance for good looking work from even the inexperienced amateur who is just learning to knit.

Fourteen distinctive varieties, such as Dove, Down, Opal, Kurly and Silvertwist, enable any knitter to get wonderfully beautiful results with Monarch Yarns that are entirely impossible for anyone to attain with ordinary yarns.

Monarch Yarns are sold at reasonable prices by reliable dealers throughout Canada.

Get the latest Monarch Knitting Books from the same dealer who supplies you yarn, or we will mail them postpaid for 25c. each in stamps.

MONARCH-KNIT

MONARCH KNITTING COMPANY LIMITED

Jerseys, Hosiery and Hand Knitting Yarns

Head Office: Dunnville, Ont.

MONARCH-KNIT
MONARCH KNITTING COMPANY LIMITED
Jerseys, Hosiery and Hand Knitting Yarns
Head Office: Dunnville, Ont.

Monarch Knitting Company, Limited, Dunnville, Ont.

lections have left much to be desired and the manufacturers have been obliged to assist many accounts which have been in difficulties to a greater or less extent. This has imposed upon the manufacturers a heavy burden of financing.

Competition from the United Kingdom

Added to other difficulties directly attributable in large measure to readjustment developments in the home market, there has been increasing competition from the United Kingdom. Starting with the higher grades, this competition has been developing in the lower priced lines of leather and felt footwear as well. Imports of British made footwear have been running ahead of imports from the United States and have amounted in value to not far from $100,000 per month. In most cases, the British goods have not represented any better value than that offered regularly by the Canadian factories, but the word "Imported" still has a certain potency with the buying public, while the retailer likes to be able to offer more or less exclusinve lines. The present low rates of tariff duty on footwear from the United Kingdom are almost entirely offset by exchange, import duties on raw materials, machinery, and various findings and supplies, even without taking into account the fact that wages are much lower than in the shoe manufacturing industry in the United Kingdom, and the Dominion Government will be asked to afford a substantial measure of protection either by allowing free importation of materials or by withdrawal of the British Preference on boots and shoes, or both.

Wholesaler's Difficulties.

Wholesale distributors of boots and shoes have been affected by the same conditions which have made the manufacturer's lot a none too happy one. Compelled to carry many retail accounts, wholesalers have found financing difficult. Casualties in the wholesale trade have been heavy, but many new, small wholesalers have taken the place of the houses which have disappeared. Intensified competition throughout the trade has resulted in many manufacturers soliciting business from retail accounts directly and, while firmly convinced that they are performing an economic function, the wholesalers have been compelled to study their present position carefully with a view to adapting their business operations to the changed conditions.

The retail shoe trade in most parts of the Dominion has been quiet. Frequent changes of style, for which the retailers themselves must accept a share of responsibility, have been costly.

Competition has been very keen and few retailers have made any money. An analysis by the Bureau of Business Research of Harvard University of reports from 421 retail shoe stores in the United States and Canada shows that operating expenses in 1922 amounted to 28.1 per cent. of sales, leaving no net profit. The stock turn was only 1.7 times. The situation in 1923 has been practically the same. Many retailers have found it impossible to carry on under the conditions which have obtained and failures have been numerous. The process of elimination never is easy or pleasant, but it probably was inevitable and unquestionably is making for a more healthy situation generally.

Better Prospects for 1924.

While there does not appear to be any process of magic by which the disabilities under which all branches of the shoe trade in Canada have been operating can be made to dissolve at the turn of the year, nevertheless, conditions are such as to afford reasonable grounds for the expectation that this year will see a steady betterment. For the most part, the difficulties confronting the shoe trade have been the result of a generally unsatisfactory economic situation in this country. The large agricultural production in 1923 has helped towards improvement. The proceeds of the harvest did not come fully into circulation until late, but conditions throughout the West have been improved. In the Maritime Provinces, too, the situation is more satisfactory. Lumbering operations will be extensive and some moderate improvement appears to be taking place in the fishing industry. Mining activities on a more extensive scale cannot fail to benefit the shoe trade. The export trade outlook so far as footwear is concerned is not encouraging, but a small amount of business is being done and this may be increased steadily. Collections recently have been somewhat better and while it is too much to xpect that all shoe accounts which have been in difficulties will be able to work their way out, nevertheless, the several branches of the trade are striving to meet the situation by every means in their power. Stocks, generally speaking are low. Buying has been done most conservatively and any brightening of the retail shoe trade situation will affect the manufacturers and wholesale immediately.

The conditions of the last couple of years have brought much needed and salutory lessons, not the least of which is the desirability of greater discrimination in the granting and use of credit. The Associations of Manufacturers and Wholesalers established this year a Shoe Trade Credit Bureau, through which there is an exchange of ledger information. This new service is working not only to the protection of the supply houses but also in the interests of the responsible merchants who are deserving of reasonable assistance. It is proving of value in detecting the "pirates" of the industry and in making it difficult for irresponsible or dishonest elements to victimize the shoe manufacturers and wholesalers practically without let or hindrance—and to the disadvantage of the legitimate trade.

In summary, the shoe trade in Canada is not disheartened. It has been passing through an experience of severe testing and no one professes that all the difficulties as yet are behind. But the trade today is on a safer footing than it has been for some years and conditions are brightening. The shoe trade in Canada today has production and distribution machinery adequate to serve a considerably larger population than there is at present in the Dominion and conditions may not be altogether satisfactory until the situation is corrected by immigration or otherwise. Nevertheless, the shoe trade is looking for a rapid development of the Dominion and is expecting to share in the prosperity which such development should bring.

SHOES COST 5 CENTS LONDON-VANCOUVER—11 CENTS FROM TORONTO.

According to the Financial Post at the last conference of the Ontario branch of the Canadian Manufacturers' Association it was shown that on a pair if boots the water transportation cost from London to Vancouver is 5 cents, while the rail transportation cost from Toronto is 16 cents—a clear advantage to the British manufacturer of 11 cents.

LABORATORY FOR WOOLLEN MAKING.

To bring to the Canadian industry the fullest benefit of modern scientific research and development, the Canadian Woollen Manufacturers' Association will equip and maintain in Toronto a laboratory which will deal with the peculiar technical problems in the prolems in the production of woollen goods. Made at the regular monthly meeting of the Executive, the decision represents an important step in the recognition on the part of manufacturers, of the valuable commercial application which modern chemistry has to practical industry.

The primary steps toward the establishing of the laboratory have already been made, and a chemist is at present studying the manufacture of woollen products in one of the large Ontario mills. Following the presentation of a report of progress, the Executive of the association unanimously decided to proceed with the program laid out, with the result that very shortly a laboratory in Toronto will be equipped with the latest scientific apparatus and will be manned by trained investigators.

STUNTS OR STRAIGHT BUSINESS?

To inject a little variety into any merchandising plan is profitable, if only because it serves to keep a business man from getting into a rut, but whether a brand new selling stunt, heralded with a great flourish of trumpets, is necessary at frequent intervals, is doubtful. The worst feature of any spectacular stunt, whether pulled off by manufacturer or retailer, is that though it may act as a temporary stimulus, the stimulating effect grows weaker each time it is used.

One such stunt was recently tried by a Vancouver store, which offered a certain nationally-known article without price, the purchaser being asked to place in a box on the counter whatever sum he thought the article was worth. While all men are supposed to be honest, yet is would seem that numbers of them felt whatever obligation they may be under in accepting the "priceless" article was fully discharged when they placed a nickle or a dime in the box to pay for something which, at a conservative estimate, was worth at least 75c.

This you-set-the-price idea was, of course fostered by the manufacturer as a means of disposing of overstocks of the article in question, and while it may have been spectacular, it was certainly not good business, if for no other reason than it gave the impression that the article was either worth very little or that its former price had been much too high.

It is plain to be seen that while a novel selling plan may be of some value, yet such a stunt as outlined is in the best interests of neither manufacturer nor retailer, least of all the latter, as he, coming into direct contact with the buying public, is likely to experience the full force of any kick-back from this kind of sales stimulator.

The retailer is performing a specialized and necessary service, and as doing so is entitled to set the selling price of the merchandise he handles. To permit the public to take over this function is not only putting a premium upon dishonesty, but is giving a wrong impression as to prices of other commodities.

BUSINESS CHANGES—BRITISH COLUMBIA AND ALBERTA

BRITISH COLUMBIA

Aldergrove—
Dobson, Jas. & Son—Hotel business reported taken over by Murphy & Jones (Hotel and G. S.)

Cranbrook—
Weston, B.—Moving to new premises. (Men's Furngs. and dry goods.)

Esquimalt & Victoria—
Yates & Company—Advertise closing out Victoria branch. (Dry Goods, etc.)

Fernie—
Conn Lither—Successor to Workingmens' Co-op. (General store).

Kerrisdale—
Holmes & Shiells—Holmes reported sold out to R. D. Shiells. (hardware).

Lillooet—
Hurley & Prosser—Dissolved partnership; T. C. Hurley continues. (Gen. store.)

Nelson—
Ramano, C.—Assigned to H. R. Townsend. (B. & S.)
Romano C.—Tenders advertised for purchase of stock, etc. (B. and S.)

Vancouver—
Kruse Electric Company—Bailiff advertising for tenders for purchase of stock, etc.
Terminal Hardware Co.—Robert Freeman reported acquiring partners interests.
Calder, Andrew Ltd.—Reported seeking extension.
Cuthbertson, T. B. & Co. Ltd.—Closing Hastings Street West Store (Men's furnishings).
Pickering, Harry.—Suffered burglary loss (jeweller).
Bankers' Traders Insurance Co. Ltd.—Licenced to carry on business in B. C.
Kennedy, J. M.—Reported sold out to J. Goodwin. (Gro.)
Thorpe Co. Ltd.— To be wound up voluntarily; N. G. Neill appointed liquidator; meeting of creditors held.
Weinberg Cloak & Suit Co.—Reported assigned to C.C.M.T.A.
Wistaria Sweet Shop—Auction sale held, premises taken over by Vancouver Drug Co. Ltd.
Kilby, E. C.—Retiring from business. (woolens, etc.)
Prudential Assurance Co. Ltd.—Licenced to transact business in B. C.

Vernon—
Adams & Co. Ltd.—Assigned to L. Norris (G.S.)

Victoria—
United Co-operative Association Ltd. Estate—Final dividend of 15 per cent. paid (Gro., etc.)

ALBERTA.

Athabasca—
Rogers & Co.—Reported sold out. (Gro.)

Aldersyde—
Stanforth, H.—Successor to W. B. Way.

Bruderheim.—
Fogelson, S. Ltd.—Taking over stock of M. D. Tugendhaft. (G.S.)
Victoria Supply Company—Business taken over by M. D. Tugendhaft.

Beiseker—
Gutnam, Leon—Closing out (Men's Furn.)

Blairmore—
Steevs Gordon—Purchased stock of G. N. Elwin (drugs).

Cardston—
Ellison & Hicken— Succeeded by Ellison Grocery Co. (Gro.)

Calgary—
Folkins, A. L.—Reported selling out (Gro.)
Frico Stores—Closed branch No. 10, 610 First Street W. Gro.)
Acme Clothing & Jewelery Co.—Change in ownership.
Macdonald-Cooper Ltd.—Being absorbed by Macdonald's Consolidated Ltd. (Whol. Gro.)

Crossfield—
Halliday & Company.—Sustained partial fire loss (G.S.)

Edmonton—
Masdonald-Cooper Ltd.—Being absorbed by Macdonald's Consolidated Ltd. (Whol. Gro.)
Christie, J. W.—Opened branch at Lethbridge (Leather and D. G.)

Morinville—
Reported admitting H. E. alone to an interest (Drugs).

Patricia—
Monro, J. A. & Co. Ltd.—Assigned (Gen. Store).

Stony Plain—
Bank of Montreal—Closing branch.

Tofield—
Dominion Bank—Reported closing branch.

Vermillion—
Smith, R. A.—Succeeded by I. Winters (Harness).

COCHRANE'S COMMENTS. ON EXPRESS RATES.

Say, Mr. Editor:
I hear the Express COMPANIES
Say they need more MONEY
That's all right, SO DO I
And perhaps you do TOO
But they think they can GET IT
By raising their PRICES
But if they were selling PRUNES
Instead of transPORTATION
They'd know BETTER.

Every grocer KNOWS
That the more you CHARGE
The less you SELL
And the secret of PROFIT
Is to give the SERVICE
That people will PAY FOR
At the price they will PAY.
If I raised my PRICES
Ten or fifteen PER CENT
Would I get RICH?
I rather think NOT.
My customers would QUIT ME
And buy from Charlie WOODWARD
(He was a country merchant ONCE)
But he REFORMED
And now he has a swell JOINT
Down on Hastings STREET.

If I were an EXPRESSMAN
I'd make my rates LOWER
And count on making PROFITS
By carrying more FREIGHT
And being more USEFUL
But the trouble with those GINKS
Is that they're too WELL FED
They're used to big fat DIVIDENDS

And when they make a LOSS
As we all do once in a WHILE
They think they're being KILLED
And yell to the Government for HELP.

As for me, I'm OFF THEM.
I get my goods by FREIGHT
Or King George brings them in the mail
The only thing I ever EXPRESS
Is an OPINION.

D. Cochrane,
Merchant
Queen Charlotte.

The Salesman Who is Alert

THE salesman who is genuinely alert, and who can "read" his alertness into his business, has just about fifty chances of success to one chance, as compared with the good-natured fellow who goes about from day to day without actually seeing more than a small fraction of what his eyes rest upon, and his ears hear.

Alertness is in a measure natural to some, but it can be cultivated by anybody. And one of the most important things in cultivating alertness is to appreciate the value of it.

There are people who boast that they have no "bump of location" when, as a matter of fact, they know the points of the compass as well or better than you or I. But they go along absorbed in some main idea, and their minds do not register a picture of the house with the queer, perky roof on the corner, or the stretch of poor pavement, or the peculoar beauty of a certain elm tree, or the way the grass grows down to the edge of the road at a certain point. Consequently this individual has no landmarks by which to be sure of his way back from point to point. It is not a matter of a "bump of location," but rather of observation of details.

When we were children, we used to play a game called "Observation." About a hundred different objects were put on a table or scattered about a room. The players in the game were permitted to walk slowly through, and not to spend over two minutes doing it. Then each was furnished with a slip of paper and a pencil, and required to make a list of all the articles observed. The ones who could make the best showing, or the longest lists won the prize.

It was a valuable game because it trained one's powers of alertness. Many people go through life without seeing very much. They are the ones who are always spending a lot of time explaining why they did not succeed, or how it happened that somebody hit the handle of the sauce pan, upset it, and scalded the baby. It would have been such a simple thing to have put that sauce pan on in the first place with thhe handle out of harm's way.

It is his ability to see things, and to read them into the affairs of the day which makes the difference between success and failure.

A prominent business man, well-known in national affairs, has recently gone on record as declaring that many businesses fail because those at the head of them do not read the financial facts correctly. They assume that if they started the year with $10,000 in the bank, and closed the year with $15,000, and they have drawn out $5,000 for expenses, that they are getting ahead finely, when as a matter of fact the amount of stock on hand may haven been substantially decreased, or the outstanding indebtedness increased.

The man who fails to be alert and observant runs many a risk in life. The hub-cap on his automobile may be loose and lead to a wreck; a brief sentence in a conversation; a letter of inquiry, or a chance for an order may be overlooked and a yot of business lost; a prspect's surroundings or general attitude or equipment will mean nothing to the man who doesn't see.

But to the alert fellow, they are an open epistle, and the facts which they tell are significant enough that the clever salesman will read them into his own selling policy, and will make use of every such fact for his guidance or warning.

How about it! Are **you** as observant as you ought to be? Are you as alert as you wish you were? Are you able to read what you see and hear into your own selling methods?

Do you read thoughtfully and retentively that is, do you just skim through a paper or magazine seeing a lot and yet not being able to tell one thing you have read in a clear-cut and complete manner?

You can cultivate the habit of exactness. Or you can be so fuzzy-minded that your reading is a mere mental dissipation. Do not attempt to read so much that none of it does you any good. Read a certain amount thoroughly every day, demanding that your mind grasp and hold the important facts. If you only glance through the heading of the newspaper, let each one register clearly as to its meaning before you go on to the next.

As you mingle with people in home, social, and business life, make a definite effort to observe the leading interest and strong points of each. Learn to be a good listener. Many salesmen fail because they talk too much. The prospect likes to have his say, and in having it he will practically lay the cards face up on the table. The observant and alert salesman will then read these cards into his own play, and in the majority of cases he is bound to win.

The salesman who isn't observant, and who sees nothing in particular in an ordinary situation, will talk constantly. Empty wagons rattle, and they do not carry any loads to market. The truly tactful individual is always the observant one. He knows what will please, not wholly by instinct but by a close watch of mannerisms, facial expressions, and conservation. He has learned certain subjects to avoid as a matter of course, and so it becomes second nature to be alert, and to read tact and courtesy and good judgment into his daily contact with people.

A prominent business man was interviewed not long ago as to the oustanding characteristic which would be most likely to lead to business success, and after careful thought he decided that those who outstrip their fellows were not the geniuses or the extraordinary clever people, for all to often the genius and the clever individual have weaknesses which more than offset their brilliancy, and which weaknesses entangle them to their undoing.

But to this man's way of thinking—and he has had broad experience, the business man and especially the salesman who is normal, and ambitious, and energetic, and observant is the one who will succeed. He must be a normal, red-blooded person who knows that he has got to work to make good; he must be ambitious enough to be eager to make a trial, to know what he wants, and to go after it; he must be energetic enough to put himself out in unusual ways; he must be keen and alert to see regular chances and unusual ways; he must be keen and alert to see regular chances and unusual ones, and have spunk enough to keep on the trail once he is started.

All in all, Observation is the keynote of success in life. Many blind men have made a great deal of their life—not because they were blind, but because they trained their powers of observation to a wonderful degree of acuteness. The man who is not acute lets opportunity go by, and he is more than likely to be stumbling, blundering, and obtuse in the general conduct of his business.

Be alert! Be observant! Be intelligently energetic! Be successful!

Your Income Tax Returns for 1923

By A. M. Burroughs, Accounting Specialist.

(Article 2.)

Tomorrow monring a revenue auditor from the internal revenue collector's office may step into your place of business and demand the records from which you made up your last income tax report.

The governmental order that every retail merchant must keep books is not intended to hamper or cast reflections on anyone. Nor would the visit of the revenue agent necessarily imply that your last income tax return had not told the truth about your earnings.

When the government tells you that you must keep books which can later be audited, if thought best, for income tax purposes it is protecting you as well as itself. Many a retail merchant, because of insufficient and incorrect records, has over-paid his income tax. Only complete and accurate books will tell you and the government the truth about your earnings.

In the previous article on this subject we listed the main figure facts that must go into your income tax return. Boiled down to a single sentence they are as follows: Every business transaction taking place in your store during the year must be represented on the return which you will file before March 15, 1924.

How can the thousands of business transactions made in your store during a year be condensed into a complete, truthful income tax return? Is there a simple method for obtaining this information?

Those questions can best be answered by describing the easiest and simplest method yet worked out for handling this job. It is the simplified accounting plan that, in actual practice, will make it possible for you to prepare an income tax return in less than an hour. As easy for you as it is for hundreds of other merchants who are using it today.

Each day list on a single sheet of paper—we will call it the daily distribution sheet—all sales slips; check stubs for purchases, labor, etc.; merchandise returned, memos and similar records. On this daily distribution sheet there is a column for each kind of transaction. Charge sales items go on one column; cash sales go on another; merchandise purchases on another; and so on. After that is done, total up each column.

This daily distribution sheet is a complete history—a daily newspaper—of the previous day's business.

Now to transfer these facts into a permanent record, where they will be handy when income tax time comes.

This permanent record is the general ledger. Nearly every merchant has various ledgers where he keeps groups of accounts. The general ledger is simply a grouping of all accounts.

Post the totals of each column of figures appearing on the daily distribution sheet to their proper accounts in the general ledger and immediately strike a balance of each of those accounts. A matter of a few moments' work at the most.

As you have an up-to-the-minute balance for each account in the general ledger is is easy to find out, for insome tax returns purposes, just what are your total expenses, gross profit, net profit, etc., for the year. For instance, your expenses are a total of the last balances appearing on all expense accounts in the general ledger.

If you do a charge business you will, of course, have a customers' ledger to which you will post daily each account. By keeping each account balanced daily and by keeping one control account of all of them in the general ledger you can find out at any time just how much money is out on such accounts.

This describes, in brief, a system that will satisfy the government's demands and that will also give you a daily, monthly and yearly history of your own business.

Any reader desiring more detailed information about the workings of this system can obtain it by writing to the editor who will see that a pamphlet describing all the steps in detail is forwarded to you.

A COSTLY TWO CENTS.

In the Toronto Police Court the other day a man was fined twenty-five dollars for omitting to put a two cent revenue stamp on a receipt. The law requires that every receipt tendered in payment of an account to the amount of ten dollars and over must have a two cent revenue stamp attached in snuch a manner that it is cancelled by having the name of the firm written across the face of the stamp. That the Department of Inland Revenue is going to enforce the act is quite evident by the heavy penalty handed out in the above mentioned case.

Make goods talk for themselves by the manner in which they are displayed. A window made up entirely of one kind of goods will not speak as eloquently as one in which a few of the items are placed in their natural setting. Suggest the use of the goods, and where possible indicate prices or the range of prices. There are few, who are not comcerned with probable outlay.

Keystone School Supplies Pay Well

This good brand of school supplies
Made in B. C.

shows a profit to the merchant who sells them and the student who uses them in school. All Keystone products contain generous quantities of high grade paper—are well put together and are not expensive.

Sales which satisfy both dealer and student are truly profitable.

Let us submit samples and prices.

Smith, Davidson & Wright, Ltd.

MANUFACTURERS AND WHOLESALE PAPER DEALERS

VANCOUVER VICTORIA

J. A. TEPOORTEN
LIMITED

WHOLESALE DRUGS

PATENT MEDICINES DRUGISTS' SUNDRIES
PHARMACEUTICAL PREPARATIONS

308 Water St. Vancouver, B. C.

The
Old Reliable

Minard's Liniment
Co. Limited
Yarmouth, N. S.

DOMINION OILCLOTH AND LINOLEUM CO. LTD. ELECT OFFICERS.

At the Annual General Meeting of the shareholders of Dominion Oilcloth and Linoleum Co. Ltd., held at the company's offices, No. 1192 St.Catherine Street East Montreal, on Dec. 20th, 1923, statements of the fiscal year's operations to October 31st. 1923, were submitted and passed as satisfactory.

ARCH. F. BAILLIE
Has been appointed managing-director, Dominion Oilcloth and Linoleum Co., Montreal.

The shareholders recorded their sorrow and deep sense of loss through the death of the vice-president and managing director, Mr. John Baillie, who for the past 37 years had been the company's managing director.

The board of directors elected for the coming year were: J. O. Gravel, J. J. Magill, J. W. Benning, Lt.-Col. Herbert Molson, Sir Michael Nairn, Bart., Peter Campbell, Arch. F. Baillie, J. M. Thompson, C. E. Gravel, and at a subsequent meeting of the directors, Mr. J. O. Gravel was re-elected president; Mr. J. J. McGill, vice-president and secretary; Mr. Arch. F. Baillie, managing-director, and Mr. J. M. Thompson, treasurer.

J. M. THOMPSON
Treasurer, Dominion Oilcloth and Linoleum Co., Montreal.

The Turnover Tax

A Form of Taxation Embodying Requisite Essentials Simplicity and Economy.

ANY tax which is to be successful must be equitable, capable of being economically administered and have the least possible disorganizing effect upon the economic status of business.

Our whole scheme of special taxation made necessary by the war, has undoubtedly been cumbersome and complicated, and therefore expensive in its administration.

While the Income Tax is, in some form, necessary, its present form and the manner in which it is administered make it too complicated to be successful as a permanent institution.

Any student of Canadian national economics realises that sufficient revenue must be raised from special sources to take care of the huge liability which Canada incurred on account of the war; but, unless this is done with a minimum interference of business and of direct contact with the individual citizen, the necessary results cannot be obtained as economically, to the country at large, as they otherwise might.

Taking into consideration all these facts, it would appear that the logical thing to do is to find a form of taxation which would meet the requirements, already mentioned as being necessary for success, and eliminate, as far as possible, all other special taxes which can be adequately replaced in this way.

Sales Tax Successful.

The form of taxation which has been most successful of all those which have been instituted during the past six years, is the Sales Tax, which was brought into effect in May, 1920; and the chief reasons for its success are:—

(1) The public are not brought into direct contact with it;

(2) Organised business becomes the tax collector.

It would appear, however, that its restrictions make many complications, inasmuch as it is necessary to absolutely define each and every business as either a manufacturer, wholesaler, or retailer. This particular phase of the Sales Tax has caused a considerable amount of litigation.

Some few years ago, a prominent New York banker suggested a new form of taxation which he called "The Turnover Tax." This was to be a straight percentage on the gross turnover of every business, to be absorbed by the each business as a part of its overhead expense, and the amount remitted direct to the government. This form of taxation has been discussed by experts very fully since the time that it was first mentioned, and the arguments in favor of it greatly outweigh those against it. It is really our own Sales Tax in a universal form. It contains all the necessary elements laid down by economists for successful taxation, with probably one exception. The question is, "Is it Equitable?"

A Turnover Tax.

The answer is, that with a carefully-worked-out revision of the Income Tax, which would necessarily include the elimination of the present direct tax on corporation profits under that Act, almost equitable tax could be instituted. Not only that, but the objectionable features of the Income Tax which necessitates the making of elaborate returns for small incomes, could be dispensed with, and in this way the cost of collection would be greatly reduced.

A universal turnover tax of 1%, which, for simplicity's sake would be the ideal assessment, means from 3 to 3½% on final cost of manufactured goods to the consumer. This is not guess-work, as these results have been agreed upon by practically all experts interested in the matter. It is further agreed by experts that such tax should yield at least $180,000,000 per annum, which is a good deal more than all Special War Revenue Taxes have yielded, even when the Business Profits Tax was at its highest.

In spite of the opinion of certain opponents of this form of taxation, it must be conceded that any tax other than the actual confiscation of capital, must be paid by the ultimate consumer, which is every man, woman and child in the commonwealth, in proportion to their buying power. The only difference in this respect, between the various forms of taxation which we have had during the past six years, and the proposed tax, is that, in the latter, any person, without having to study the subject, may follow it to its ultimate source of payment, while in respect of the former one requires to study very closely the entire working of modern industry and commerce.

Suggested Basis for Turnover Tax.

A foundation for the operation of the Turnover Tax, in conjunction with a modified Income tax, would be along the following lines:—

(1) Elimination of all the present provisions of the Special War Revenue Act.

(2) Elimination of Income Tax on corporations.

(3) Elimination of any tax on incomes of $4,000. for unmarried persons, and $6,000. for married persons.

(4) A more simple plan of computing taxes on taxable income.

(5) The acceptance by the government of an affidavit in lieu of return, when income is not taxable.

(6) Imposition of 1% upon the turnover or amount of business done by every corporation, firm or person carrying on business of any nature. Such amount to be absorbed by each business as an overhead expense, and the amount of the tax paid direct to the government.

Careful rules must be laid down in connection with the carrying out of clause number 6; for instance, in the case of brokerage concerns, the transactions arranged by them must not be taken as their turnover, as in many cases, 1% would be more than their entire profit. However, such instances, requiring certain modifications of the general rule, would be rare and a simple matter, as compared with the problems incurred by our past an dpresent modes of providing the necessary revenue.

A Nest Egg—

to stimulate your January and February sales

Its ready now. Everybody from the boss down has been working on it for weeks, and at last I can tell you something about it.

It's the Thos. Davidson Nest Egg—a real, honest-to-goodness sales producer that will make the next six weeks mighty active for that store of yours.

We can't go into details just now, but we can tell you this much—that we have worked out a way to sell one of our household articles so that you can feature it as a sales number and yet make a profit on it, and at the same time make a lot of additional sales to the people it attracts to your store.

You will be able to hook up your entire enamelware line around this special and make sales in that and other lines that will surprise you.

Be on the lookout for further news about the Nest Egg, if you haven't heard it by now.

The Senior Salesman

The Senior Salesman

The Thos. Davidson Mfg. Co. Limited

Established 1860.

Head Office and Factory: MONTREAL.

Branches: **Toronto** **Winnipeg** **Calgary** **Vancouver**

DAVIDSON

HARDWARE, OIL *and* PAINTS

We regret that owing to the New Sales Tax, revisions and price adjustments which are being made are incomplete at the time of going to press, and it is therefore impossible to offer our readers a fully revised list of hardware prices.

All price revisions which occur in local quotations will be published in the February issue of the B. C. Retailer.

GENERAL BUSINESS.

Dealers and jobbers have been busy wrestling with problems of the new Sales Tax which became effective January 1st. Many price revisions have been made, and have been delayed in the making on account of the amendments which have been announced since the tax became effective.

Th near approach of the inventory period must also be held responsible for and an added amount of work at this time of the year. Consequently trade activity has been negligible.

Eastern manufacturers have announced changes of a very important nature, including as they do many of the best selling lines. A number of firms have declared the manner in which they will apply the sales tax to in various lines of merchandise, but there are others who are of the opinion that it will be more advantageous to show the sales tax as a separate item when invoicing goods and are therefore leaving their prices unchanged.

Reports from many quarters are to the effect that the market situation in most commodities at this time of the year is strong in fact much stronger than it was a year ago.

Business generally will undoubtedly be handicaped owing to the confusion everywhere noticeable on account of the sales tax. Wholesalers are complaining that manufacturers have not stated their pricing policies soon enough and it will be some little time before they will have sufficiently definite quotations to do business on.

MARKETS AT A GLANCE.

Enammaled Tinned Japanned and Galvanized Wares.

With the coming into affect of the new Sales Tax a revision of discounts on all of the above lines have been issued.

Stove Bolts Higher.

Through a revision in discounts the prices in stove bolts are slightly higher. New prices include sales tax.

Taylor Forbes Lines to include Tax.

The new prices now being issued by Taylor Forbes Company of Guelph, Ont., includes Sales Tax.

Wire Cloth.

No change in prices reported. Future orders light.

Screws.

No change in prices; demand rather limited, stocks in good shape.

Scissors.

New higher price lists have been issued by J. Wiss & Sons Co., in which their lines of shears, snips and scissors are quoted f.o.b. Toronto. Prices include Sales Tax.

Builders' Hardware.

No change in prices has been reported. Building outlook for the coming year promises to be good.

Carriage and Machine Bolts Revised.

List changes show advanced prices in carriage and machine bolts.

Sash Pulleys.

No change reported. Demand continues very good.

Screen Doors.

There are rumours of a possible advance in price, due to the report that screen wire may go up. Most of this future business has been placed, and dealers who have placed, or who have covered will naturally be hit if an advance is made.

Automobile Accessories.

No indications of price changes. Holiday business very satisfactory.

Flash Lights—New prices include Sales Tax.

New and advanced net prices have been issued by the manufacturers of "Eveready" flashlights and batteries, which include the Sales Tax.

Automobile Chains.

New higher lists announced on Weed and "Rid-O-Skid" automobile chains. Sales in these items reported good.

Linseed Oil Advances.

Prices on linseed oil have advanced five cents a gallon. Sales have been very fair during the past few weeks.

White Lead.

An advance of twenty-five cents per hundred pounds has been made on pure white lead, and higher quotations are expected.

Sheet Glass.

Prices remain firm at recent new levels.

Cotton Gloves.

New prices are out for 1924 on cotton gloves, in most instances showing but little change. Where there are changes, values are slightly higher, possibly 5 per cent.

Lawn Mowers.

Jobbers have already commenced booking 1924 orders for lawn mowers. Buying so far has been in small proportions, but wholesalers are confident that more mowers will move out this year than was the case in 1923. Prices are practically the same as on last season's business, and so far as can be ascertained will remain so.

Lantern Globes.

Good, steady business is reported in this line by jobbers. Prices reported unchanged.

"Junior" Bag Mantles Give Satisfaction

Our "Junior" bag mantles are the perfected product of many years experience in mantle manufacturing. The process is a secret one, ensuring a long life and good light. They are in use throughout the world. Prices are:

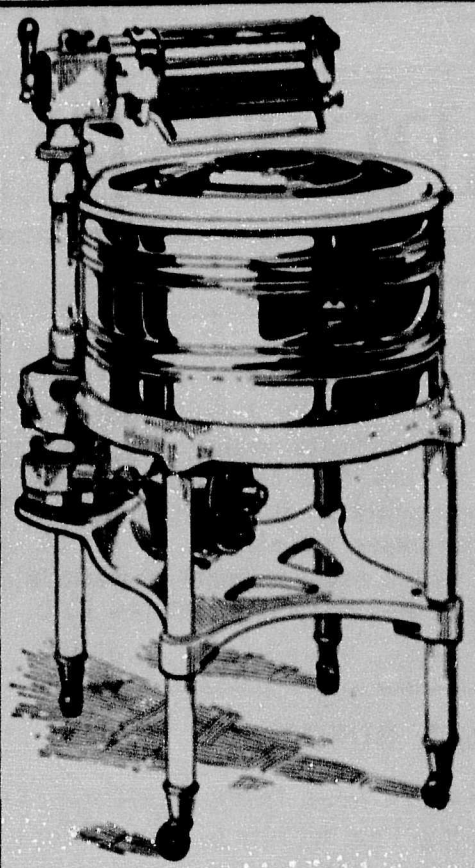
75 cents a dozen

$8.35 a gross

They are the best value on the market. We will be glad to send samples to legitimate dealers and particulars on how to make selling light more profitable.

MORE LIGHT LIMITED

920 Pender Street West VANCOUVER, B. C.



The ZENITH will perfectly wash lace goods, etc., in three to four minutes. Blankets, rugs etc., in five to six minutes.

Dirty greasy clothes in eight to ten minutes. Garments cannot catch or tangle. They come up for wringing loose and open, one by one. Washes with less work, wear and tear and faster than any old style machine.

Guaranteed by

Marshall Wells B. C. Limited

VANCOUVER, B. C.

Special information and details of financing. Time-sales plan sent to dealers upon request.

New Furniture Designs Are Ready

Last month we announced our plan to manufacture a number of new lines during 1924. We have these ready for sale and shall be pleased to send all interested parties in the trade full particulars in connection with them.

Filling a Public Demand

We are now turning out new styles of furniture in more ranges of style, price and in greater quantity. We are better prepared to serve the trade and public now than ever before.

Our 1924 catalogue and price list will be ready for mailing in a couple of weeks. Write for them.

Dowling Manufacturing Co.

266 2nd Ave. East VANCOUVER, B. C.

Sporting Goods.

Steady demand maintained for all lines of sporting goods. Advances quoted on dumb-bells and Indian clubs.

Boat and Bridge Spikes reach higher levels.

Higher quotations are now in effect on these lines.

Paint Prices—Revision Expected.

New paint prices occasioned by the new Sales Tax regulations are pending and will be announced as soon as manufacturers decide how the tax is to be applied on these lines. Indications are that prices will advance 15 cents a gallon.

Rope.

Rope and cordage prices include new Sales Tax. Announcement has been made that apart from any consideration of higher sales tax in these quotations, the firm tone of the Manila market will cause a further upward tendency.

Nails.

Nail prices firm at former levels, with seasonable sales continuing.

Galvanized Sheets.

Prices continue firm, and although no changes are as yet announced, the tendency is upward. Fair bookings for spring delivery are reported.

HIGHLIGHTS ON CANADIAN HARDWARE TRADE

Further progress made along the lines of readjustment, places retailers in better position to face the problems of the coming year.

—o—

Business volume in the hardware suffers very little in comparison with the year 1922.

—o—

With profit margin curtailed due to keen competition and inability to reduce overhead cost to any great extent, merchants have been faced with the necessity of more carefully selecting stocks so that too much capital will not be tied up in slow movers.

—o—

Conditions cause retailers to carry only such assortments as they consider necessary for fair selection.

—o—

Standardization is big development now preceeding in the trade. This enables retailers, wholesalers and manufacturers to curtail investment in stock.

—o—

During 1923 increasing numbers of hardwaremen adopted cash basis of merchandising.

Demand Meakins' Rubberset

BRUSHES

Oldest brush manufacturers in Canada.
Established 1852.

The Dealer who handles our brushes gets the benefit of our experience.
Ask for new catalogue.

Meakins & Sons Ltd.

829 POWELL ST. VANCOUVER, B. C.

Factory, HAMILTON, ONT.

Foreign competition has been a more pronounced factor during the past year, but has to a large extent been restricted owing to customers showing a decided tendency to shop for quality rather than price.

—o—

Reports indicate that in many lines of hardware, the past year has seen the biggest volume of business ever experienced.

—o—

The practice of manufacturers marketing their goods direct to the retail trade is spreading with unsatisfactory results to all concerned.

AUTOMOBILE ACCESSORIES.

New Goods.

Freez-Meter Cyringe.

This instrument tells accurately and in a moment's time just how much alcohol to mix with the water in your radiator to keep the mixture from freezing, fitted

with pure red rubber bulb, has an extra large capacity, which makes certain test, the tip is semi-flexible rubber 8 in. long, affording ready entrance well into the radiator—packed in strong individual box.

Tiffany Parking Lamps.

Standard model, black japan finish with 2 ground jewel lenses, red and white, fits flush with fender;

mounting screws and switch are concealed; dust and weather proof; standard 2 candle power 6-8 volts, double contact bulbs are used; packed in individual cartons.

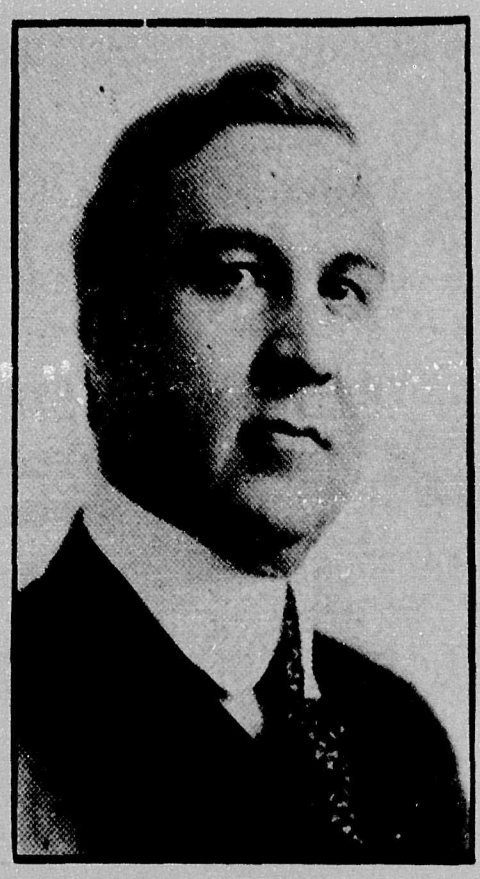
PANAMA ROUTE WILL LOWER B. C. HARDWARE PRICES.

Hardware shipments from Eastern Canada to Vancouver via the Panama Canal, although as yet in the experimenetal stage, are likely to increase in volume since the announcement was made by the Minister of Customs that the Caandian government will establish a custom's officer at the port of New York.

Present rates of the railway companies from Montreal and Toronto compared with the steamship rates via the Panama Canal show the latter to be generally 40 per cent. lower on such commodities as hardware of almost all varieties, including tools, bolts, washers, rivets, lumbering tools, blacksmith tools, garden, and farm implements, wire goods, setoves, heaters and all sorts of galvanized utentils. The Customs regulations has been a factor in retarding the development of the steamship service by way of the canal. That obstacle being removed, fuller and regular service of boats will now be put on the route. Business circles in Vancouver are reliably informed that it was practically de-

cided before the Government made its announcement about the placing of a Customs officer as New York that the Canadian Government Merchant Marine will establish a regular service of boats between Canadian Atlantic and Pacific ports inside of a few months.

One of the largest hardware merchants states that he has already been in communication with seven manufacturing houses in the East with a view to shipping all the goods he buys from them via New York and the Panama Canal, and when the Atlantic sailings open up in the spring, via Montreal.



W. C. SHELLY
President of Shelly Bros. Bakeries, who has been re-elected head of Vancouver City Parks Board for 1924.

WINDOW DISPLAY AWARD.

Our congratulations to B. Stanley Ross, proprietor of the Reliable Furniture Company, New Westminster, who carried off the premier award donated by the Congoleum Company of Canada for window displays of their products in any city in Canada of 25,000 population or under.

This display of Congoleum goods was the personal work of Mr. Ross, who besides being an alderman is a very active member of the Retail Merchants Association in the Royal City. The originality and general attractiveness of his efforts was highly commended by the Montreal firm, in addition to winning for him the first prize in the competition.

BARELY ENOUGH FOOD FOR WORLD IN 2024

Professor Predicts That by That Time Population Will Have Reached the Limit of Production.

How we have been fooled? Because the human race has been able to double its numbers in three generations, we have been encouraged to believe that Malthusian consequences have been dodged for all time. The truth is just the oppocite. Prof. E. M. East says in the January "Scribner." Instead of escaping the trap, we have been pulling its jaws together with both hands.

With the fingers of the right, we have reached out and plundered all the available virgin soils, thus providing the means for populous towns and cities to spring up in every desolate quarter: with the left, we have handed the surplus spoils to the older centres of civilization, thereby encouraging them to expand beyond the potentialities of their own holdings. The result is that the contingent food reserves have shrunk at double pace, and world saturation of population has been brought within hailing distance.

It was possible to take this course because of the wild land still available; but that is no excuse for forgetting that the land in this minor planet of ours is limited. There are not over 13,000,000,000 acres of tillable soil—probably less; and this acreage is what circumscribes the effort of the human race to expand its numbers. Over three-fourths of it may be said to be settled.

Two-fifths of it may be said to be actually under cultivation. And since it takes at least two and one-half acres to supply each individual at European agricultural efficiency, one can mark up 500,000,000 people as the maximum which can be sustained under the present system of cropping, and can calculate that this number will be reached at the current rate of increase in about 100 years—the extreme limit of a single lifetime.

Vancouver's bank clearings for 1923 total $750,698,482, compared with $682,964,537 for 1922, being an increase of more than 6¾ millions. These figures bear out reviews that have been given of the trade conditions for the past year, and are a conclusive proof of the greater volume of business done.

A FABLE OF THE ANCIENTS.

In the city of BAGDAD lived
HAKEEM, the WISE ONE, and many
People went to him for COUNCIL,
Which he gave FREELY to all,
Asking NOTHING in return.

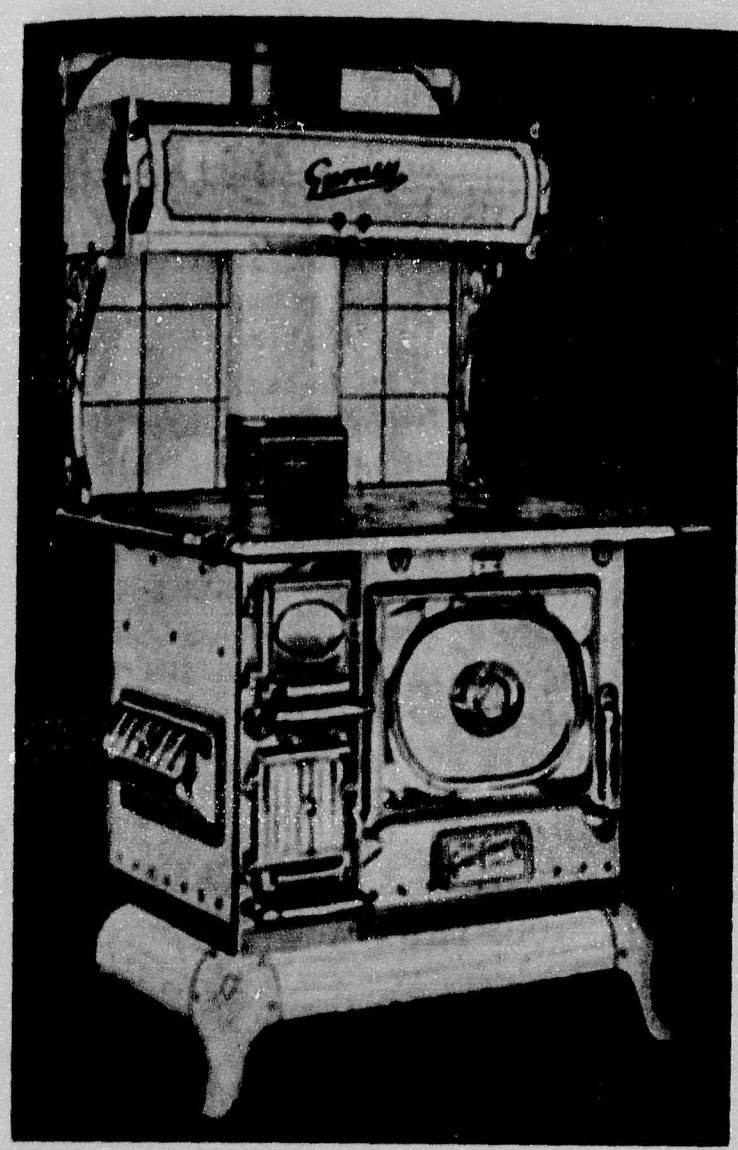
There came to him a YOUNG MAN,
Who had spent MUCH, but GOTTEN
LITTLE, and said: Tell me WISE ONE,
What must I DO to receive the MOST
For that which I SPEND?

Hakeem answered: "A THING that
Is bought or SOLD has NO value
Unless it CONTAIN that which
CANNOT be bought or sold.
Look thou for the PRICELESS
INGREDIENT."

"But what IS this Priceless
Ingredient?" asked the
YOUNG MAN.

Spake then the WISE ONE:
"My son the PRICELESS
INGREDIENT of EVERY product
In the market-place is the
HONOUR and INTEGRITY of
Him who MAKES it.
Consider his NAME before you
BUY."

(Note): An interpretation of
this fable reads:
"DEAL WITH OUR ADVERTISERS."



No. 1891 Laurentic "D" Finish Square.

OUR LATEST ! !

We illustrate herewith our latest range in "White Rock" porcelain enamel finish, with nickel trimmings. Our new "Economizer" is finished in dark blue enamel.

This range meets a great demand and you owe it to yourself to investigate it thoroughly. Also produced in three other finishes.

Send for our new catalogue and price sheets

THE Gurney FOUNDRY COMPANY LIMITED

566 Beatty St. Vancouver, B. C.

Phone: Seymour 7596-7.

The Secret of a Profitable Paint and Varnish Department

The real secret lies in having your Paint and Varnish stock complete under one particular brand. No matter what line you sell, have everything possible under the one label.

The wisdom of this is that every sale of any Paint or Varnish you make will surely advertise other lines you have for sale. If you stock MARTIN-SENOUR 100% Pure Paint, why not also stock Martin-Senour Stove Pipe Enamel, Martin-Senour Varnishes and all such specialties.

If the can of 100% Pure Paint sold to a customer satisfies, and of this there is no doubt, surely when that satisfied customer returns for, say Stove Pipe Enamel, and you show one bearing the Martin-Senour label, it makes the sale far easier than if you show a stove pipe enamel of another make. This same argument applies all along the line.

Look over the shelves of the most successful paint merchants of today, and you will find them carrying and pushing one BRAND all the way through.

STOCK, ADVERTISE AND PUSH THE FULL MARTIN-SENOUR LINE. THIS WILL MEAN REAL BUSINESS TO YOU.

The Martin-Senour line is very complete. It comprises a paint or varnish product for every purpose and every surface. There is no need for any of our dealers to go elsewhere to purchase any paint or varnish specialties.

MARTIN-SENOUR PAINT & VARNISHES

The Martin-Senour Co. Limited

1505 POWELL STREET VANCOUVER, B. C.

INSURANCE

The passing of the year 1923 reveals tremendous fire loss in Canada. $50,000,000 was lost in 1922 and this figure is closely approximated for 1923. These figures are something to think about, and together with attendant appalling loss of fire, should give the public an earnest desire to co-operate in eliminating all fire hazards in and around their premises.

This enormous fire loss is a serious drain on the country's resources. The apparent lack of understanding and the indifference shown to the principles of fire prevention on the part of the majority of the insuring public, together with the slack underwriting methods adopted by the majority of insurance companies, is largely responsible for the larger percentage of fire loss. It is estimated that from 75% to 80% of all fires are the result of preventable causes. That there is plenty of scope for improvement is beyond question. A news item tells us that a fire has occurred at a certain plant or mercantile establishment resulting in loss of $100,000, and that the loss is largely covered by insurance, that rebuilding operations will be immediately put in hand and the firm will be doing business again in the near future. Too often the public is only mildly interested, takes the fire as one of those that happen once in a while, possibly remark that the insurance company pays anyhow, so what's the difference? There is a difference, and a big one! The policyholder pays and the amount of premium he has to pay and will have to pay is in proportion to the amount of fire loss business suffers from year to year. It is an uncontrovertable truth that when property burns the created wealth represented in the property is lost forever.

The application of the principles of fire prevention should be applied at once by all owners of property.

The beginning of a new year is a very opportune time to begin. The insurance public must realize a big responsibility in their's and that in order to protect their own and their neighbours' property, co-operation between property owner, fire department and insurance company is needed.

Fortunately a fair proportion of the insuring public are co-operating, and by their works demonstrating that the application of the principles of fire prevention in their business not only reduces the hazards of fire, but results in a considerable reduction in the cost of their insurance.

Mutual insurance is the vehicle through which these things are made possible, and the Northwestern Mutual Fire Association is one of a large number of mutual companies that are consistently putting over and demonstrating that only through close co-operation in applying the best methods of fire prevention is the enormous fire loss to be materially reduced.

Fire Prevention Means Just One Thing—
Carefulness

RETAIL MERCHANTS ASSOCIATION WORKING TO HAVE STAMP TAX ANNULLED.

At the next session of the Dominion parliament, the Dominion Board of the Retail Merchants Association of Canada will use every effort in their power to have taxation on bank cheques, notes, drafts and receipts abolished. The contention of the Association, strongly endorsed by the British Columbia branch, is that in view of the increase in the amount of the Sales Tax the stamp tax discrimination unfavorably against the average merchant and citizen.

In this connection the following resolution was passed at the last Dominion Convention:—

Resolution No. 1.

Stamp Tax on cheques and receipts.

THAT notwithstanding that some reduction was made by the Government in the maximum tax on bank cheques, it is the opinion of this Convention that in view of the increase in the amount of the sales tax, that taxation on bank cheques,, notes drafts and receipts should be removed entirely, as the present system discriminates unfavorably against the average merchant and citizen; and

THAT we again urge upon the members of the Dominion Executive Council to do everything within their power to have these annoying taxes abolished.

AN EXPLANATION OF THE WELL-KNOWN TRADE MARK OF THE CIRCLE-BAR KNITTING COMPANY, LIMITED.

Our drygoods readers are probably all acquainted with the trade mark of the Circle-Bar Knitting Co. Ltd., and the explanation of its origin will be of passing interest.

The "Circle" is emblematical of the cylinders of the new automatic knitting machines on which the improved hosiery of the company is knitted.

The "Bar" is taken from the bar or plate press on which the hosiery is given the finishing off process.

The "Foot Ankle and Calf of leg" is the part of the human body that Circle-Bar Hosiery makes comfortable when worn.

HERE AND THERE

H. T. Lockyer, the genial manager of the Vancouver Hudson's Bay Company was the recipient of a handsome solid silver cigar and cigarette box on Christmas Eve from the buyers and department managers of the company. This token of their esteem was given in commemoration of the thirtieth Christmas which Mr. Lockyer has spent in the company's service in Vancouver.

—o—

From all reports reaching this office holiday business has been at least one third larger than it was last year, and the new year is off to a good start.

—o—

After one of the most successful two-day conventions in the history of the company, the directors of the W. H. Malkin Company Limited entertained their sales staff and heads of the various departments at their annual dinner held in the Hotel Vancouver. A brief address was delivered by W. H. Malkin, president of the company, who spoke optimistically of the future, and expressed his thanks to those present for bringing 1923 to such a successful conclusion. A history of the growth of the company was outlined by J. P. D. Malkin, manager, who recounted the progress made since 1895 when there were four employees, to the present time whn 276 pople are taking care of this ever-increasing business.

More than $2,000,000 more business was done in Vancouver during Christmas week, in comparison with Christmas week of last year. This is all the more noteworthy owing to the fact that retail stores were closed for a short day on Wednesday the 26th, thereby cutting half a day off the business returns of the week.

HOW TO KILL AN ASSOCIATION.

1. Don't come to the meetings.

3. But if you come, come late.

3. If the weather doesn't suit you, don't think of coming.

4. If you do attend the meetings, find fault with the work of the officers and other members.

5. Never accept an office, as it is easier to criticise than do things. Nevertheless, get sore if you are not appointed upon a committee; but if you are, do not attend committee meetings.

7. If asked by the chairman to give an opinion regarding some important matter, tell him you have nothing to say. After the meeting tell everyone how things ought to be done.

8. Do nothing more than is absolutely necessary, but when other memebers roll up their sleeves and willingly and unselfishly use their ability to help matters along, howl that the association is run by a clique.

9. Don't bother about getting new members, let the secretary do it.

10. Hold back your dues as long as possible or don't pay at all.

11. If you don't receive a request for your dues, don't pay.

12. If you receive a notice after you have paid, resign from the association.

13. If you receive benefit without joining, don't think of joining.

14. Keep your eyes open for something whong, and when you find it, resign.

TO MAKE YOUR WINDOWS SHINE.

The Michigan Tradesman explains how to make the glass shine: "The inside of the glass should be washed with tepid water applied with a chamois, using no soap or powder of any kind. The outside requires different treatment and should be cleansed with the following mixture:

"One ounce pulverized whiting.

"One ounce grain alcohol.

"One ounce liquid ammonia.

"One pint water.

"Apply with a soft cloth, after having removed the surface dirt. When this preparation is allowed to dry and is then rubbed off with a polishing motion the surface of the glass will be extremely brilliant and will remain so for a longer time than when washed in the ordinary way.

"If the glass has become badly scratched a filler should be applied. This consists of an ounce of white wax dissolved in an ounce of turpentine. This fills the cracks or scratches and prevents the dirt from lodging in them."

ORDER YOUR

PRINTING BY MAIL

In order that out-of-town merchants may have the facilities and styles of type used in high-class commercial printing we would quote the following:—

Letterheads

Any wording required. No charge for cuts if supplied by customer. If illustration sent, we will have cuts made at cost.
Loose in box of 500.

Quality No. 1.—500 ..... $5.00
1000—On good bond stock perfectly good for ordinary use. $7.25
Quality No. 2.—500 ..... $5.25
1000—A good bond stock of finer texture and finish than No. 1. ..... $7.75
Quality No. 3.—500 ..... $5.50
1000—A bond stock of superior quality, extra strong, with fine finish and color $8.25
Extra for second color, per 1000, $2.25.

Envelopes

Business envelopes No. 8, White 3⅝ x 6½; printed on good quality tough bond stock.

One color		Two color.	
1000	$ 6.25	1000	$ 8.25
2000	10.50	2000	13.50

No. 8 colored, except Golden Rod, add to above prices 20c Golden Rod add to above prices 30c per 1000.

Statements

Printed on good quality bond stock—Ruled with or with or without unit columns.

1000—5½ x 8½ $7.00

Billheads

Printed on good quality bond or wove stock—Ruled with or without unit columns.

No. 1.—1000—8½ wide x 5½ deep $7.00
No. 2.—1000—8½ wide x 7½ deep $8.25

ANY OTHER PRINTING ON APPLICATION.
ADD 4½% Sales Tax to all orders.

We Pay Mailing Charges

SATISFACTION GUARANTEED OR MONEY REFUNDED.

Maritime Press

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Bakery, Confectionery and Catering

Refrigerating and Air Conditioning in the Bakery

One of the Baker's Most Vital Problems—Absolute Control of Air Conditions Becoming the Rule Rather than the Exception.

THE baking industry has developed into its present stage and magnitude within a span of only a small number of years. A little more than twenty-five years the baking business was considered a craft and operated by craftsmen. Little, if anything, was known of machinery and nothing of refrigeration and air conditioning in the bakery at that time.

It was about this time the first dough machine was employed for mixing dough. As this machine proved a success, other machines were developed, such as machines for dividing, rounding, raising, and moulding the dough. With this development came the introduction of ovens which would bake bread continuously, that is, ovens in which bread and other bakery products could be baked constantly without being interrupted by firing, which was the case of the old inside fire oven.

As these machines and other improvements entered into the production of bakery products, people with scientific training were interested to study the production of bread and other products, not only from a mechanical point of view, but also the physical and chemical properties of materials used, the temperature best suited for the maturing of yeast doughs during the fermentation stage, the temperature and humidity best suited for the doughs while being made up into loaves, the proper temperature and humidity for storing the raw materials, the proper temperature and humidity for cooling bread and other bakery products, and are at present time paying considerable attention to atmospheric conditions best suited for the employee in the bakery.

As one connected with the baking industry, I shall not attempt to lay before you what might be considered the best type of refrigeration and air conditioning apparatus to be employed in the bakery, but rather to lay before you the method employed and atmospheric conditions best suited for making the "staff of life" and also for the workers in the bakery. To do this I will take you on a journey through the bakery.

In the modern bakery, provisions are made for the proper kind of storage so as to accomodate the different raw materials used, such as flou, sugar, shortening, syrup, eggs, salt, yeast, waxed paper, etc. Some of these materials require different kinds of storage atmosphere. For instance, flour must be stored in a rather dry room having a temperature ranging from 70 to 80 degrees F., with a fairly low relative humidity, a good circulation of air and as much light as possible. This also holds true with sugar, salt and other dry materials of the same nature. Syrup, shortening and eggs,, on the other hand, should be stored at a temperature of 45 to 50 degrees F. The waxed wrapping paper used for wrapping bread should be stored at about the same temperature. The yesat, a living organism, should be stored at a temperature ranging between 40 and 45 degrees F., with a fairly low relative humidity.

The first floor usually contains a make-up and baking room, a cooling room, and a wrapping and packing room. Upon the second, accomodations are made for a dough room, fermenting room, and in some cases a weighing room, where the raw materials are prepared for the dough and flour storage bins. Very often the baker's dressing and rest room is also put on this floor. This plan may not be considered concrete as there are bakeries requiring three and four floors for operation.

Process of Bread Making

After the materials have all been collected and weighed from the various compartments they go to the dough room proper, where the water, salt, sugar, malt, milk solids and, in some cases, the shortening, are introduced into a mixing machine where the same is agitated until the soluble substances have been dissolved. The flour is then put into mixer, mixing is started, the yeast added, and mixing continued until the dough has the proper consistency and temperature. With the employment of high speed mixers, it is necessary to have the water at a minimum temperature, usually around 40 degrees F. Aside from having the water at a minimum temperature, some bakers employ further means of refrigeration by allowing a brine solution to flow through the mixing arm, while others blow refrigerated air through the mass while it is being mixed. This refrigeration is necessary so as to remove approximately 27,000 B. T. U. per 1,000 pounds of dough obtained through friction in mixing the dough.

After the dough is mixed, at which period it usually has a temperature ranging from 78 to 80 degrees F., it is put into steel troughs and allowed to ferment for a period of 3½ to 4½ hours in an atmosphere having a temperature of about 80 degrees F., with a relative humidity of about 75 per cent. Through long practice and investigation, it has been found that a dough will mature best under these conditions. In good practice, it is therefore necessary to put the doughs into a room where this temperature and humidity can be maintained.

After the dough has been properly matured by fermentation, it is conveyed by means of a chute to the floor below, where it is divided, rounded, carried

through an automatic proofer where it is allowed to remain from ten to fourteen minutes, then deposited into a moulding machine where it is put into the required shape, deposited into pans or onto boards depending upon the type of loaf to be made, then into a proof box or steam box, as it is sometimes called, having a temperature ranging from 90 to 100 degrees F., with a rather high relative humidity, very often ranging around 85 per cent.

After the bread has reached its required volume it is put into the oven and baked at a temperature ranging from 450 to 500 degrees F. After baking it is usually cooled at normal temperature and humidity, then wrapped, when it is ready for the market.

As we have followed the dough through the bakery in its manufacture, we find that it requires different atmospheric conditions for the storage of different materials, making the dough, fermenting it, making it up into loaves, baking and finally cooling it. A few slides showing the different departments of a bakery cast on the canvas for observation were explained.

Although the refrigerating engineer is governed by a few basic rules in making installations in the bakery, there are problems which require considerable thought and study so that is will be possible to make an installation that will be sufficiently elastic to take care of present and developing conditions. One of the most common faults seems to be the installation of units too small to take care of the requirements, with a consequence that the system is condemned.

Many bakers know very little of refrigeration and air conditioning requirements and are in many cases reluctant in giving answers to questions advanced by engineers. The engineer should, when approaching the baker, first gain his confidence and work with him in a consultant capacity. It is the engineer's duty to determine the kind and quantity of refrigeration necessary for the individual plant.

Very often the baker may think that the proper kind of refrigerating and air conditioning units are beyonds his means, where in reality such an installation in many cases would save him money and pay for itself. The baker, to be successful, must produce uniform bread. To do this it is necessary that he have uniform atmospheric conditions. Yeast doughs are very sensitive to atmospheric conditions and will produce bread and other yeast dough goods having different characteristics if the atmospheric conditions change.

This also holds true with the storage of raw materials, especially the flour. Flour, if improperly stored will undergo chemical changes whic hwill affect changes in the bread which may not only mean loss of trade, but heavy financial loss.

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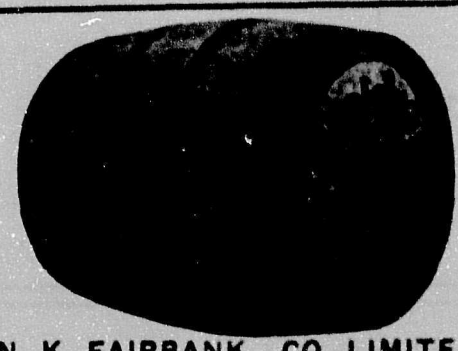
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