THE BRITISH COLUMBIA RETAILER

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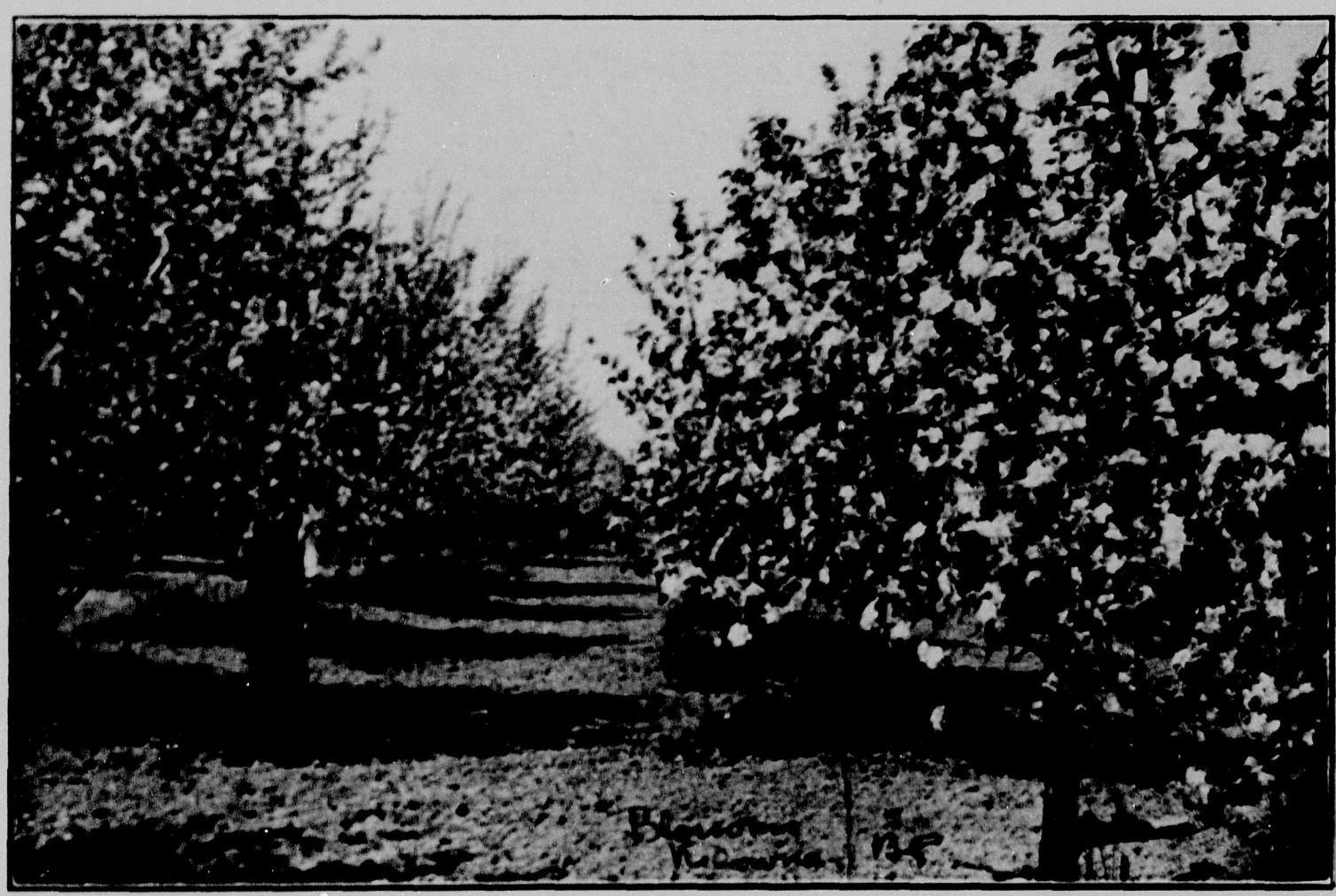

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Fifteenth Year

Vol. XV, No. 7

Spring Number

March, 1923

Vancouver, B.C.

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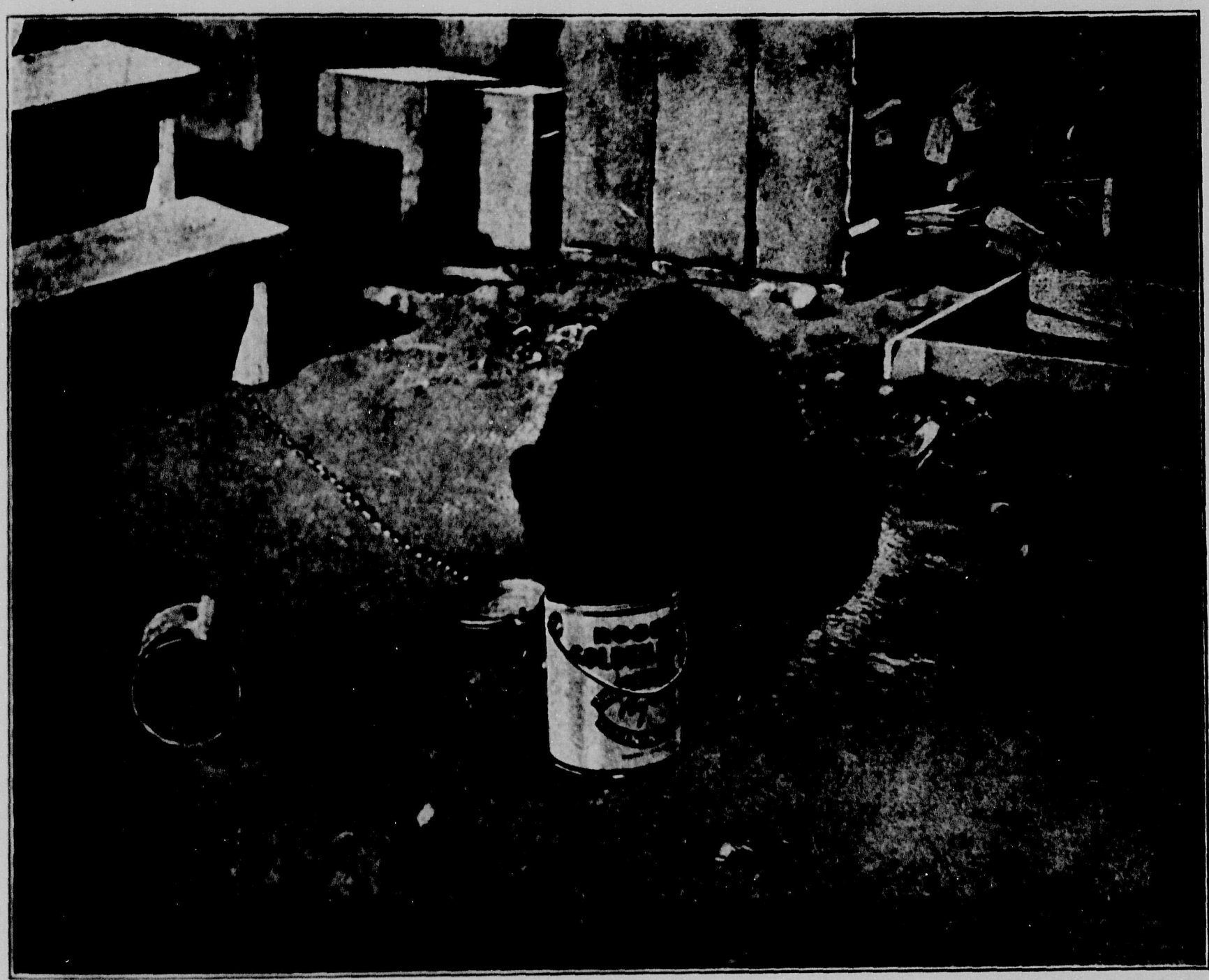

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The BRITISH COLUMBIA RETAILER

Published Monthly. FIFTEENTH YEAR

GROCERIES, DRYGOODS, HARDWARE, FOOTWEAR, GENERAL MERCHANDISE.

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

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

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

Editor: J. S. MORRISON Publishers: Progress Publishing Co., Ltd.

EDITORIAL AND BUSINESS OFFICES:
LONDON BUILDING, VANCOUVER, B.C.
Cable Address: "SHIPPING." All Codes Used.
Telephone, Seymour 3861.
Entered at Ottawa as second-class matter.

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VOL. XVII. No. 7. MARCH, 1923. Vancouver, B.C.

EDITORIAL

It is becoming more and more evident that the unnecessary overlapping of trade organizations, both in this country and the United States is proving a serious handicap to the progress that would otherwise result from a direct coalition of the various lines of endeavour under one head, or central body.

The Retail Merchants' Association of Canada has admittedly proved that the requirements of merchants, their protection and advancement, is possible under association guidance, because the Association is strong enough to voice their requirements in parliamentary debate.

The trade section idea is becoming more popular, for it is realized by thoughtful retailers that to create a body made up of merchants in every line of business dealing with questions of interest to all trades, the various organizations must be merged into one mighty body of retail merchants throughout the length and breadth of the country. Every clothier every shoeman, and members of every other section of trade in the Dominion must be induced to affiliate with one central body, if the goal of success is to be reached.

There are evidences of such a movement and it is safe to predict that within a very short time single associations will see the wisdom of affiliation with one common head for the protection of the retail fraternity as a whole.

The National Shoe Retailers Association of Canada passed a resolution at their recent Montreal convention approving amalgamation with the R.M.A. claiming that the work of the N.S R.A. "seems to be in a more or less degree a duplication of the work of the Retail Merchants Association, where a shoe section has already been formed."

Authority was given at this convention to the executive of the N.S. R.A. to proceed at once with steps which will lead to an amalgamation with the Retail Merchants Association of Canada.

Proving that the work of the R. M. A. has made quite an impression with our Southern neighbours, we quote from an editorial which appeared in the Retail Ledger of Philadelphia, under date, Feb. 2nd, dealing with the formation of a National Association.

"The organization of a National Retail Merchants Association functioning along lines of the body which has been doing such excellent work in Canada, is destined to be the biggest single development in the American Retail world during the next decade. Through it, and through it alone can the three million persons who are directly and vitally interested in retail business secure proper protection against a menace of radical legislation. The National Retail Merchants Association is on the horizon, and all that is required to develop the plan to the point of actual accomplishment is the backing of the individual merchant. Until it secures this however, it will remain vague and nebulous, and the American retailer will continue to be the football of politics."

Mr. Lew Hahn, managing director of the American Retail Dry Goods Association made the above assertion in an address which he delivered to the Dry Goods Convention in New York. It is a somewhat unusual, though nevertheless pleasant experience to read that American merchants are bent upon taking a lead from the modus operandi of a Canadian institution. We have ever been willing to absorb the better commercial impressions from the United States, and reciprocity of this nature will tend to build still firmer the good will that for over one hundred years has cemented two peoples in a harmonious peace.

Rulings of the Department of Customs and Excise on the Stamp Tax on Receipts

Compiled by The Retail Merchants Association of Canada, Inc., Dominion Executive Council and Dominion Board.

Further rulings have been issued by the Department of Customs and Excise in connection with the Stamp Tax on Receipts which came into operation on January 1st, 1923.

The rulings set out below are of direct interest to retail merchants, particularly those who operate cash registers, and use counter sales slips to record their daily business transactions.

Counter Sales Slips and Cash Register Tickets.

The Department rulings state that "Counter sales slips and cash register tickets are not taxable, provided no words implying or stating acknowledgment of the receipt or the payment of money appear thereon."

This practically means that thousands of counter sales slips and cash register checks at present in use are of no value.

In order to secure a definite understanding as to what their rulings really mean, we submitted specimen counter sales slips and cash register tickets to the Department and we are setting out herewith illustrations of some of those counter sales slips and cash register tickets which the Department say are taxable and those which are not taxable.

Samples of Counter Sales Slips which are Taxable:

1.

Amount Received
$ 10.00
Amount of Sale
$ 15.00
Send to .....
Address .....
Clerk No. Date
Dress $15.00
Deposit 10.00
Bal. .....$ 5.00

2

Ottawa, ...192.....
M.....
Address.....
Sold by Am't. Rec'd $15.00
Hat $10.00

Sample of a Cash Register Ticket which is taxable.

3.

Keep this receipt
BB 10.50 0612 Jan. 3, 1923
Clerk and Trans. Amount Trans-action Number Date

In addition to the above, the Department rules that any counter sales slips or cash register tickets bearing such words as "Paid," "Pd." "Received Payment," "By Cash," "Deposit," "This is your receipt" or any words indicating that money has been received are taxable.

If no words appear indicating the receipt of any money on any counter sales slips, or on any cash register tickets, and if they are printed similar to those illustrated below, the Department rules that they are not taxable.

Sample of a Counter Sales Slip which is not Taxable:

4

Ottawa, Jan. 3, 1923
M.....
Sold by Ordered by
1 Pair Shoes $10.50

Sample of a Cash Register Ticket which is not Taxable:

5

31 10.50 19440 Jan. 3, 1923
Clerk and Trans. Amount Trans-action Number Date

Counter sales slips which are used principally by Retail Grocers may be inserted in Cash Registers, and any money received can be recorded as illustrated.

Sample of a Counter Sales Slip which contains a Cash Register Imprint and which is Not Taxable:

6

Ottawa, ...192.....
M.....
Sold by
31 10.50 19441 Jan. 3, 1923
Clerk and Trans. Amount Trans-action Number Date

Records of Sale.

Counter sales slips and cash register tickets as illustrated herein by Numbers 4 and 5 are considered to be records of sale and **not receipts**.

Pass Books.

Lease forms, or conditional sale contract forms and deposit pass books, in use in some weekly payment and departmental stores, are taxable.

Express and Postal C.O.D.s.

When an Express Company delivers a C.O.D. shipment and a receipt is given by the driver, if the amount is $10.00 or over, it is necessary to put a two cent stamp on the receipt.

Shipments made through the Post Office under the C.O.D. regulations are ruled as not taxable, as the Postmaster or person delivering the parcel gives no receipt for money paid to him.

Cash Register Printing.

Alterations to cash register printing devices can be made to allow elimination of words indicating acknowledgment of money.

Retail Merchants may supply the Stamps.

The Stamp Tax on Receipts under the Act is payable by the person giving the receipt, yet a ruling has been made which changes the Act to read as follows:

"Employers who require the pay roll to be signed by employees **may if they so desire** supply the stamps which should be placed on the receipt by the person giving the receipt."

This is a ruling like many other rulings, in our opinion, that is contrary to the Act itself, and it shows what little importance is attached by the government officials to Legislative Acts, which are supposed to be properly and carefully considered and passed by members of parliament before they become law.

Postage Stamps or Revenue Stamps.

The Department has ruled also that Retail Merchants and others may send written letters or post on account, and they need not af-

tach a stamp, except to pay postage. This is also, in our opinion, a ruling by the Department which is an evasion of the intent of the Act.

If no envelope is used, a printed form letter receipt is not taxable but is treated as a post card and the only stamp necessary is to pay the postage.

The Two Forms of Cheques.

Invoices and monthly accounts and statements or vouchers which are received and to which are attached cheques by pins or fasteners are taxable. Bank cheques upon which provision is made to have a statement of the account written or typed thereon, and which is meant for a receipt, are not taxable as receipts if the cheque bears stamps.

In our former Bulletin we called attention to the following exemption among others, known as exemption (b) in the Act:

"A receipt or document in the nature of a receipt which is taxable under any other section of this Act."

This is poor legislative drafting, what does it mean?

Can be Altered.

Many counter sales slips are made with a space printed thereon with the words "Amount Received." If these words appear on the sales slips they can be marked off with ink or pencil and the counter sales slips can then be used.

A Great Waste of Money and Labour

It has cost retail merchants throughout Canada thousands upon thousands of dollars by purchasing and having counter sales slips printed, and by installing their cash systems, a large part of which, under this legislation, will have to be abolished, just because the Government did not consider it necessary to secure from the retail trade, proper information as to just what effect this anoying piece of legislation would have upon the retail merchants of Canada.

Millions upon Millions Could be Saved.

If you will compare some of the rulings that have been made by the Department of Customs and Excise with the Act itself, you will notice that they are equivalent to amending the Act, a policy that we consider to be absolutely wrong under a supposed democratic Government. It is this system of amending legislation that we are determined to stop, if possible, and if it cannot be stopped, Canada could save millions upon millions of dollars, in our opinion, if Parliament was abolished, and all legislative matters were placed under the direction and preparation of Government clerks and officials.

Splendid Results.

Over three thousand, two hundred and fifty cities and towns throughout Canada, in which branches of our association are formed, sent telegrams to the Prime Minister at Ottawa, protesting against this cumbersome and annoying piece of legislation, all of which could have been avoided if this legislation had been properly considered by our legislators before it became law.

False Statements Made by the Press

False statements appeared in some publications regarding the number of telegrams that were received by the Premier, evidently to attempt to discredit a perfectly legitimate, although novel and impressive method of calling the attention of the Government, as well as the public, to the manner of the Government, as well as the public, to the manner in which this annoying legislation was received by those who were called upon to put it into operation.

Special Easter Window Displays Pay Handsome Dividends

By Ernest A. Dench.

(Special to the B. C. Retailer.)

What you get out of Easter in the way of increased business is dependent upon what you put into it. No business man ever increased his turnover without a fair expenditure of time, labor and expense.

The Easter trade problem narrows down to this: To make money you must spend money. There is a lot of money floating around at Easter time. For one thing people begin to realize that Spring is here and they want to brighten up their homes, wear new clothes and have a change of diet. These tendencies are reflected in the cash register of every retailer.

Then there is Easter itself. The kiddies have to be remembered with candies, toys and novelties, while the Easter gift habit is spreading to such an extent that retailers in all trades can cash in on this.

But—a very large but—folks are not going to make a stampede to your store if you do not present seasonable window appeals and indulge in timely newspaper advertisements.

If, say, you spend $25 on a special Easter window display and it brings $250.00 worth of business, the expense will be decidedly worth while.

As you prefer facts, rather than theories, I am giving some examples of attractive window displays that were aranged last Easter.

Humpty Dumpty's Message.

A Montreal store attracted attention to their Easter display by a novel sign. This egg-shaped sign, stationed at the center, was composed of a mixture of salt, flour and water. The ingredients were rolled egg-shaped while still damp and then allowed to harden. "Easter is Coming. Step in and See what We Have to Offer" were the words painted in yellow script on the purple colored egg-shaped sign. Hands and feet were cut out of cardboard and attached to the egg-shaped sign in appropriate places, along with a top hat and a cane, while the features of a man were painted in. It was as if Humpty Dumpty had suddenly come to life again. Along the background was an archway effect, contructed with green crepe paper covered wire, over which were artificial Easter lily decorations. A timely array of Easter offerings were to be found on the floor space at the sides.

The Sign of the Cross

The Easter spirit predominated in a window displayed by a St. John, N. B., merchant. Pale yellow crepe paper enveloped the background and the sides. At the center of the background was a large word "Easter". Narrow strips of purple crepe paper radiated in all directions from the Easter cross. At each rear side the floor was occupied by a purple crepe paper covered mound, over which a glass shelf was placed. A real Easter lily in a pot occupied the middle of each glass shelf and was surrounded by several appropriate Easter gifts. More Easter gifts were neatly placed about the yellow crepe paper covered floor.

Stage Setting Inside an Egg.

The most striking feature of a Winnipeg window displayed was a stage setting effect. This was not the conventional type of stage setting, but was one cut out of the side of a large cardboard Easter egg, about thirty inches long, and dyed a deep purple. A pink silk drop formed the stage background inside the "egg," while an opened box of the finest chocolates was placed in the middle of this "stage." Almost any other high-grade article for Easter could be displayed in the same effective manner. A neat little sign beside the box of chocolates gave the price. Excelsior was employed as the floor covering for the remainder of the window. With Easter eggs and chicks distributed about the same.

The Egg That Hatched A Rabbit

Another unusual Easter egg display stunt was the work of a Calgary store. The central feature was a yellow and orange painted egg, about a foot in height, and resting on top of a pale green cheesecloth covered pedestal. The head of a stuffed rabbit emerged from the top of the egg, while the egg itself was encircled with a wire hoop, covered with artificial trailing nasturtiums. The yellow cheesecloth with which the pedestal was draped was artistically carried from the top of the pedestal to the rear corners of the window. Easter goods were exhibited on the flor over green crepe paper, which was fluted to form individual mats.

"Bargain Hatching Time"

Around Easter, Namm's Brooklyn, N. Y., ran a number of Easter bargain offerings in the local dailies. To call further attention to these bargains, their main show window was occupied by a large bunny, who looked rather grotesque skimming one of Namm's full page ads in a Brooklyn, N. Y. paper. A painted scenic panel depicted a Bunnyland scene while cute little bunnies, peering out of newly-hatched eggs, conveyed the idea that this was "Bargain Hatching Time."

The Easter Chariot

Another Brooklyn store, Abram & Straus, inc., celebrated Easter with a charming window display—a display that particularly appealed to the kiddies. The principal object was an Easter egg chariot, drawn by a gorgeously colored butterfly. Driving the chariot was a girl doll, ten years of age size, who proudly sat on the blue silk seat. Blue floral sprays projected over the sides of the chariot while the butterfly was harnessed to the chariot by varicolored ribbon reins in pastel shades. Two little girl dolls, both clad in pink party dresses, were up in front leading the butterfly. Artificial grass, dotted with daisies, served as the floor covering. The background was draped with pale pink chiffon. Daintily wrapped Easter gifts—candy in particular—were distributed about the window floor. Mr. George Rooney was responsible for this display which must have entailed a great amount of creative work.

How to Prepare for Income Tax Time

(Article 3.)

By A. M. Burroughs, Business Method Specialist, Burroughs Adding Machine Company, Detroit, Michigan.

(Special to the B. C. Retailer.)

On the morning of April 30th, 1923, Mr. Average Merchant, who carries on the nation's business in every city and hamlet from Vancouver to Halifax, from the Arctic Circle to Winnipeg will glance at his desk calendar and murmur.

"The day of reckoning has come."

Some will say it with satisfaction and relief. They are the fortunate ones. Thousands of others who have let their "book work" pile up during the months of 1922 will fave their Government and its income tax collectors with fear and misgivings.

Before going further let us face this outstanding fact:

Every sale, every purchase, every receipt and expenditure of money, must be represented in some way in your income tax return.

In the first of these three articles we outlined the three main steps in preparing an income tax return. We showed an ideal Profit and Loss Statement and suggested a method for getting it.

In reality this Profit and Loss Statement is the third and last step. For before you can make one up you must have some record of all transactions that have taken place in your business. The first step is to record on a daily distribution sheet items from sales slips, invoices, check stubs and similar original records. This was explained in the second article.

In this article we will explain how these items that have been recorded on the daily distribution sheet are transferred to a general ledger.

A general ledger isn't half as imposing as it sounds. Nearly every merchant has various ledgers in which he keeps groups of accounts. The general ledger is a grouping of all these accounts. In it are contained all accounts with all things of value which the business owns, with all debts for which it is liable, all income it receives and all expense on the daily distribution sheet are transferred to a general ledger.

In this article we will explain how these items that have been recorded which he keeps groups of accounts.

The general ledger is a grouping of all these accounts. In it are contained all accounts with all things of value which the business owns, with all debts for which it is liable, all income it receives and all expense it incurs.

The general ledger is divided into four groups of accounts: Asset, Liability, Revenue and Expense.

It is not necessary to enumerate these accounts. It is sufficient to know that they are balanced daily, totals extended and balance carried forward. The last entry on an account is the balance of that account.

By the method we are now discussing the merchant or his bookkeeper enters on these general ledger sheets the items which have been posted on the daily distribution sheet. It is a simple matter to place each item on its proper sheet because it has already been classified on the distribution sheet.

A running total is maintained for each sheet, or account, in the general ledger so that whenever a financial statement is desired either for the income tax return or for your banker the totals which are needed can be copied off quickly.

Thus we have the three main steps in preparing easily and accurately an income tax return:

1. Entering and distributing each day, under proper headings, on the daily distribution sheet all items of original entry—sales slips, invoices, goods returned, money received and other memorada.

2. Transferring these items to the proper general ledger accounts and keeping them totaled to date.

3. Copying these totals on the profit and loss statement.

All that remains is a small detail —copying totals from the profit and loss statement on the income tax return itself.

A Drive to End Drives

By Milton Tabor

Secretary-Manager Topeka, Kansas, Merchants Association.

Charity loves the retail merchant. Every charitable organization seeking funds—and every professional promoter engineering money raising campaigns for sweet charity and a commission—turn first, it seems, to the retail merchant. For every solicitor in suffering humanity's cause the nearest, most obvious and most promising victim is the storekeeper behind the counter in his store on Main Street.

Need money? Let's stage a drive! We'll organize a committee and divide the city into districts and appoint team captains and put the whole business over with a bang. Of course, 80 per cent of the money will come from the retail merchants. They're afraid of us and jealous of each other. For fear the other fellow will gain a lap in the never-ending race for public good will, each of them will strain himself to give. Our drive will go over the top in five days—and maybe oversubscribe by 20 per cent or so.

Drive! The word has acquired two distinct meanings, two widely differing connotations. For the drivers, the money-raisers, it conjures up a picture of mass meetings and oratory and inspired enthusiasm and uplifting pep. For the drivee, the retail merchant, the word means that an earnest young woman, wearing a determined look and a silk-ribbon badge about a foot long, will come into the store and demand $35 to help build a clubhouse or found an orphanage or feed starving strangers. Next week will bring another drive and another earnest and beribboned young woman and the week after that another drive, and so on indefinitely.

In Topeka, in 1920, the drivers raised, in their many drives, a total of something more than $500,000. Of this total the city's retail merchants, whose business enterprises constitute only about one-third of the business bulk of Topeka, contributed approximately 75 per cent. In several of the statewide drives of 1920, Topeka, with a population of only 50,000, caried 25 to 65 per cent of the quota of the whole state.

In one state campaign in particular Topeka was asked to contribute $40,000. Wichita, which is bigger than Topeka by some 30,000 inhabitants, was asked to give but $30,000; and Kansas City, the state metropolis, with some 475,000 inhabitants, was asked to dig up only $30,000.

"How come these queer variations in the quotas?" Colonel Charles L. Mitchell, Topeka business man and a member of the "Donation Committee" of the Topeka Merchants Association, asked the campaign manager. "Why do you load Topeka so heavily?"

"Because," the manager explained, ingenuously, "it's so easy to raise money in Topeka."

It was at about that time that the directors of the Topeka Merchants Association determined to act. First, the association delegated a committee to discuss with the various charitable organizations in the city the feasibility of a general charity budget, a budget that could be formulated, say once a year and so constituted as to provide for the needs of all the charities in one money-raising campaign. The charitable organizations heard the proposal but declined to ratify it; and the merchants' committee reported to the association: "We couldn't get them to agree."

"Very well," the merchants said. "Now we'll stage a little drive of our own—a drive against drives."

First, the association gathered some figures. Each of the 150 members in the merchants' organization was asked to report how much money he had given to charity in a year. With these figures as a basis, the association computed what aggregate its members ought to have given if every business man in the city—manufacturer, wholesaler and retailer—had given his full share. Thus the association established for itself an organizational quota, and this quota, incidentally, was lower than what the merchants had been giving by something like 60 per cent.

Next the association distributed its organizational quota among its members, prorating the individual quotas to its members in accordance with their association dues, which in turn, are prorated according to their respective volumes of business.

Then the association publicly announced a new plan of dealing with

the charities. The announcement, in effect, was this:

"When a charitable organization undertakes to raise money by public solicitation, let its officers or campaign managers come before the 'Donation Committee' of the Merchants Association and explain for what purpose the money is to be used. We shall reserve the right to investigate, auditing records if necessary, to determine whether the cause is worthy. If the committee approves the project the association will underwrite a certain share of the total amount and prorate that share to our individual members. Then each member will know exactly what he is to give."

There arose, of course, some protest. Some organizations balked at what they called "censorship" of their enterprises and undertakings. But the Merchants Association stuck to its plan.

The first organization to ask for approval by the "Donation Committee" was the Salvation Army. The Army needed $10,000 for a year's work. The association's "Donation Committee" investigated, approved the campaign, assumed for the association one-half the $10,000, and assigned the $5,000 quota in individual quotas to its members. Each merchant paid his share and no more; each enjoyed a new-found protection from the various forms of coercion and each felt that he was doing his bit in full.

Next came another organization, this one seeking to raise $15,000. The merchants' committee investigated, failed to see why so much money was needed and scaled down the association's share to $4,000.

Again protest arose; but again the association held firm. Again the individual members donated their individual quotas.

So the months passed, each month, virtually, bringing some new campaign to be passed upon by the association committee, to be investigated and approved or rejected. The committeemen, meanwhile, were acquiring unpopularity.

"It's a wonderful idea," they admitted, "and it's working out, gradually but surely. But—here's the point: We members of the 'Donation Committee' don't like being made the goats."

The association modified its method. The "Donation Committee," it was decided, was to continue its existence and its activities; but its membership was to be changed and the names of its members were to be kept secret from the public.

So the committee functions today, constantly, fearlessly, but quietly. It has saved Topeka merchants something like $100,000. It has passed on money-raising campaigns to the number of a dozen or more, approved most of them and turned down one project that proposed to raise $80,000. In one instance, in a campaign to raise $250,000 for Washburn College, the committee lifted all restraint and directed the association members to "go the limit". The college fund was oversubscribed by $50,000.

In spite of protest—in the face, even, of threatened boycott—the member merchants have held to the plan. Over their heads, as a penalty for violation of their agreement concerning donations to charity, hangs a possible fine—a fine equal to the amount by which any member exceeds his quota in donating to a charity. Thus far no merchant member has merited punishment.

Now the association contemplates another forward step. W. H. Imes, president, is laying plans for a method that, beginning next year, will eliminate in Topeka all money-raising drives. Mr. Imes proposed a universal budget for all charities, a budget that will be compiled at the beginning of each year and will provide for all charities. Assuming its share of the universal budget, the Merchants Association, Mr. Imes proposes, will underwrite a certain quota and then, in accordance with the plan of distribution now in force, distribute that quota to the individual members. Each merchant member, then, at the beginning of each year, may appropriate for charity a certain predetermined sum and distribute that sum, if he likes, throughout the year. Thus each month, when he writes his checks for his telephone bill and his electric light bill, he will write his check, also, for his contribution to charity.

STAMP TAX ON DRAFTS

We continue to hear dissatisfaction expressed with the working out of the increased amount of the stamp tax on drafts. Mention was made some time ago of the ill-feeling aroused in the retail trade by the practice of some manufacturers in including the cost of the stamps in the amount of the drafts, and also of the protests of manufacturers that retailers who had previously paid their accounts by cheque were now asking that they be drawn upon when accounts were due, placing the onus for paying the stamp tax on the manufacturer of wholesaler.

A manufacturer writes us calling attention to the practice of retailers in returning drafts on which any error has been made or which do not conform to their computation of the amounts due. In such cases a new draft is made necessary and the drawer of the draft is put to double expense for stamps. He suggests that a small statement should be put on the back of the draft and the drawer of the draft be communicated with by letter and the matter straightened out with him, and the draft be then accepted for the amount agreed upon. This manufacturer remarks that if something like this is not done many manufacturers who are now reluctant to charge the stamps to the customer's account will be compelled to do so.

An arrangement such as this, if it can be made with the bank with which the merchant does business, would do a great deal towards promoting better feeling between merchants and manufacturers with regard to the operation of this tax.—Hardware & Metal.

FIGHTING THE CROOK WITH ADVERTISING

Through paid advertising in the daily newspapers, the police and merchants of Long Beach, California, are co-operating to fight the passers of bad checks.

Until recently the Long Beach police, on learning of some new violation of the law against present bad checks, notified the city's merchants by sending them circulars through the mail. The circulars, however, received scant attention, so the police adopted newspaper advertising instead.

The advertisements are set three columns wide and as deep as may be necessary to tell the story of the latest exploit. Under each bad check that is reproduced appears a description of the person who passed it.

The advertisements are credited with reducing the number of bad checks cashed by Long Beach merchants 50 per cent in one month. They are paid for out of the police department's appropriation for police investigation, the campaign having been approved by the mayor and the city council.

The Present World Cotton Situation

[The average world production of cotton in 1921-22 and 1922-23 is approximately 16,000,000 bales, while the average world consumption continues at a rate above 20,000,000 bales. World stocks, therefore, will have decreased 8,000,000 bales from August 1, 1921, to next July 31, if consumption does not unexpectedly fall off during the next six months.]

On July 31, 1922, the world stock of American cotton was 5,123,000 bales and world stocks of all kinds of cotton (including American) were 9,536,000 bales. Adding this season's production of 9,964,000 bales of American cotton and 17,664,000 bales of all kinds, we get a total supply for the season 1922-23 of 15,087,000 bales of American and 27,200,000 of all kinds. This is less by about 2¼ million bales of American and the same amount of all kinds of cotton than the supply for 1921-22. From this total supply subtract the estimated consumption for the year 1922-23 of 12,312,000 bales of American and 20,579,000 of all kinds of cotton and the indicated carry over on next August 1, 1923, is only two and three-fourths million bales of American and six and one-half million of all kinds. That is, the stocks of American cotton will have diminished over six and one-half million bales and stocks of all kinds, over 8,000,000 bales within only two years, and will have reached an abnormally low level.

Consumption Greater than Production in 1921-22 and 1922-23.

The following table shows the world's supply and estimated distribution of American and all kinds of cotton (including American) for the years ended July 31, 1922 and 1923:

World's supply and distribution of cotton, 1921-22, with estimates for 1922-23.

Item.	American	All kinds.
Stocks, August 1, 1921	9,351,000	14,752,000
Production (commercial cotton), 1921	7,954,000	14,741,000
Total supply 1921-22	17,305,000	29,493,000
Consumption, 1921-22	12,293,000	20,047,000
Stocks, July 31, 1922	5,123,000	9,536,000
Production (commercial cotton) 1922	9,964,000	17,664,000
Total supply, 1922-23	15,087,000	27,200,000
Consumption 1922-23 (estimate)	12,312,000	20,579,000
Apparent stocks, July 31, 1923 (by deduction	2,775,000	6,621,000

Decrease in Carry Over.

The trend of world supplies is shown more clearly by taking from the foregoing table the estimated world carry over for the three years:

World stocks of cotton, August 1, 1921,1922 and 1923.

Dates.	American.	All Kinds.
August 1, 1921	9,351,000	14,752,000
August 1, 1922	5,123,000	9,536,000
August 1, 1923	*2,775,000	*6,651,000

* Estimated.

Production and Consumption by Countries.

The following figures relating to the world cotton consumption by countries for the 1921-22 and 1922-23 seasons have been authoritively compiled. All quantities are shown in bales of 478 pounds net weight.

The production and consumption of linters have not been included in the figures.

Countries	Production 1921-22 Bales.	Production 1922-23. Bales.	Consumption American Bales.	Consumption All kinds Bales.
United States	7,954,000	9,964,000	6,150,000	6,400,000
Europe:				
United Kingdom	.....	.....	2,100,000	3,100,000
Continent	*	*	3,167,000	4,523,000
British Indies	3,360,000	3,750,000	20,000	1,950,000
Egypt	837,000	1,050,000	.....	.....
Japan	*	*	600,000	2,500,000
China	1,175,000	1,500,000	*	*
Brazil	612,000	545,000	.....	*
All other countries	803,000	855,000	275,000	2,106,000
Total	14,741,000	17,664,000	12,312,000	20,579,000

* Included in All Other Countries.

Estimated consumption 1922-23 compared with preceding years.

The world's consumption of cotton during the years ended July 31, 1920, 1921, 1922, and estimated consumption for the year ending July 1923, are shown by principal consuming countries in the following table:

Countries.	1919-20 Bales.	1920-21. Bales.	1921-22. Bales.	1922-23. Bales.
United States	6,485,000	4,906,000	5,904,000	6,400,000
Europe:				
United Kingdom	3,870,000	2,134,000	2,948,000	3,100,000
Continent	3,828,000	4,602,000	4,823,000	4,523,000
India	1,722,000	1,925,000	1,947,000	1,950,000
Japan	1,909,000	1,883,000	2,275,000	2,500,000
Other Countries	1,486,000	1,464,000	2,150,000	2,106,000
Total	19,300,000	16,914,000	20,047,000	20,579,000

Method of arriving at 1922-23 figures.

The consumption estimates covering 1922-23 are based upon reports submitted by government representatives abroad, which gave the consumption in each country reported on, for the first four months of the season, August 1, to December 1st, 1922. From these consumption figures for the first four months, estimates have been made for the entire year. Due consideration has been given to general economic conditions, as well as to special conditions affecting the textile industry in each country; if some unforseen change does not occur, it is believed that the totals given are approximately correct.

Allowance has been made for decreases in consumption in many of the countries during the remaining months of the season; but if the price of cotton should go so high as to cause a general curtailment of mill consumption the quantities consumed for the remainder of the cotton year might fall off so sharply that the above totals would not be reached.

GROCERIES & PROVISIONS

GENERAL BUSINESS.

A very marked improvement has been noticed in both the wholesale and retail grocery business during February and early March. February, the shortest and usually the quietest month of the year showed quite a healthy volume of business in all lines of endeavour and augurs well for a continuation of good business throughout the year.

Residential building is brisk and there are indications of a good season for the building industry, both locally and throughout the province. This activity will, of course reflect favourably on the volume of the retail merchants' business.

Canadian Canned Goods Week.

Commencing March 26th, canned goods will, for one week, be nationally advertised throughout Canada. Promoted by the canned goods manufacturers of Canada this propaganda has ben initiated with the idea of increasing the consumption of Canadian canned goods.

Retail grocers in British Columbia are asked to co-operate in this movement by featuring canned goods in their window displays during the week.

Assistance will be given by Canners' representatives and jobbers to retail merchants desiring ideas for window dressings, material and streamers for delivery cars. British Columbian canned goods have during recent years attained a prominent position in the markets of the world owing to the fine quality, not only of fruits and vegetables but also canned fish. Therefore it is in order to suggest that every effort be made to boost this important industry when such a favorable opportunity as a "Canned Goods Week" occurs.

Sugar: Since our last issue, the price of this commodity has continued to climb, having reached a high level of $10.25 per cwt. for granulated, February 26th. The situation is a curious one for this season of the year and is fully dealt with in an article appearing in this issue.

It is somewhat difficult to predict what the market will do next. It is rumoured that stocks of raw sugar on a very large scale are controlled by a number of American refiners who are thus, to some extent, able to regulate quotations. We believe that there will be a further advance but in view of the present high level do not consider the retailer justified in buying ahead for more than his normal 30-day requirement. Buying any commodity when prices are at a high level does not come under the heading of sound business ethics.

Canned Tomatoes: Notwithstanding the big pack of tomatoes put up in B. C. during the past year, higher prices are anticipated in the near future. British Columbia canners have not, until this year, been able to compete with Ontario in the Prairie market.

Ontario canners are now exporting their pack to U. S. Eastern points at more satisfactory prices than they are able to secure in their home markets and anticipate disposing of their entire last year's pack within the next few weeks. This situation is enabling B. C. canners to ship to the Prairie markets and will without doubt, have a tendency to firm up local quotations.

Other lines of canned vegetables remain steady, with ample stock to take care of local markets.

Canned Fruit: Moving out well, especially in gallon containers for camp use. If the present high prices of sugar prevails, and it most likely will, into the canning season retailers must look for higher prices this fall.

Biscuits and Confectionery: Higher manufacturing costs have necessitated local manufacturing advancing prices, and on March 1st an increase of approximately 2c a pound was announced.

Tea: As predicted in last month's "Retiler" package teas advanced locally March 3rd, five cents a lb. The market justifies still higher

Speed Up Your Turnover!

OLD DUTCH
11 oz. roll of Plain Manilla Duplex Tissue. Strong and absorbent.

Purchase Interlake exclusive Standard Brands of Toilet Papers. They assure you an excellent profit.

Four different brands to choose from, each designed to suit a particular customer.

WHITE CROSS
8 oz. roll of pure white Genuine Crepe Tissue. Made especially for discriminating customers.

ORDER DIRECT

Interlake Tissue Mills Co. Limited
MERRITTON CANADA
Head Office: 54 University Avenue, TORONTO, CANADA
Mills at Merritton, Canada.

SAY!
BRUNSWICK SARDINES

ARE YOU SELLING THIS BRAND?

DO YOU KNOW

that there are more of this brand sold than any other brand of domestic Sardines on the Canadian market?

The choicest fish of the Atlantic Ocean

3½ Ounces Net in Every Can
and Selling at a Popular Price

Well Advertised in all Parts of Canada
Not Shelfwarmers but Real, Live Sellers

CONNORS BROS. LTD.

BLACK'S HARBOR, N.B.

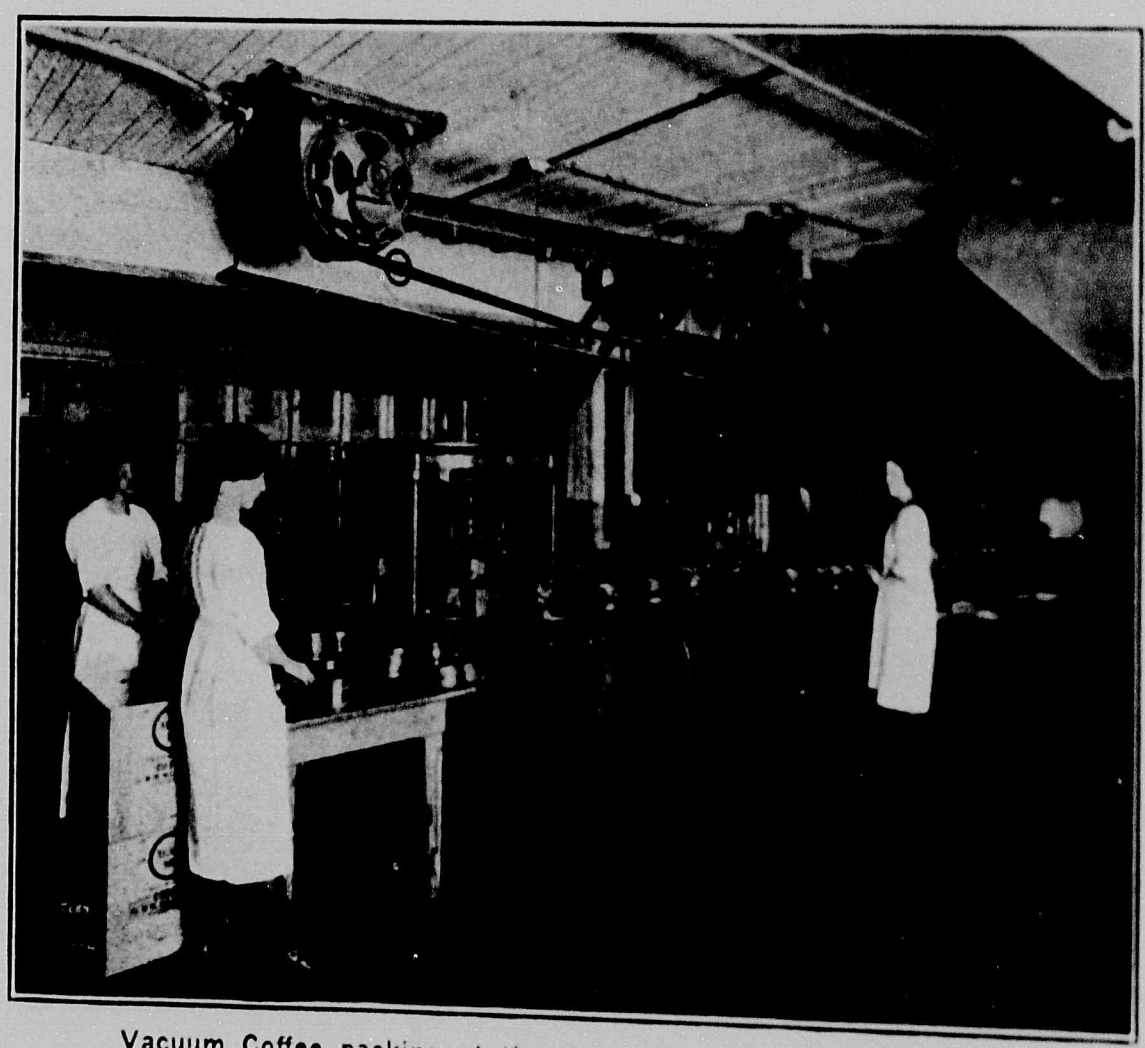
Vacuum Packed Coffee

Method of packing in hermitically sealed containers generally recognized as most satisfactory means of preserving flavor.

In order that our readers may have a comprehensive idea of the method and machinery used in the vacuum-pack process, this article has been prepared after a careful survey of the coffee roasting and packing departments on the premises of The W. H. Malkin Co. Limited, Water Street, Vancouver.

On the sixth floor of this bright well ventilated building where there is every facility for handling coffee by gravity to the packing floor directly underneath, is located the roasting plant, adjacent to the large bonded warehouse where a stock of many hundreds of sacks of green coffee is kept always on hand. Only the highest grades of coffee are used in "Malkins Best," such as Bogota, Bucaramanga, Merida, Mexican, Guatemala, Costa Rica. Among the cheaper grades used in other blends are to be found Bourbon, Santos, Flat Bean Santos, Maracarbo and Salvador. The first process is the weighing of the green coffee. This is done carefully by hand in different proportions and dumped into a floor bin, and thence conveyed by belt elevators to the roasters, where they are blended together during the roasting process.

Two large "Jabez Burns" roasters are constantly in operation. One, the latest model is a "jubilee" two-bag direct flame machine, where the coffee bean revolves around a cylinder enclosed flame, and the other is an indirect flame roaster where the flame is beneath a perforated cylinder.



Vacuum Coffee packing at the W. H. Malkin Company's plant.

The roasting process takes approximately twenty-five minutes and consumes about 1 cubic foot gas per pound roasted coffee. During the process Coffee changes from green to yellowish brown and then to cinnamon brown, at which time the Coffee begins to develop and increases in volume by about 50%, but loses 15% of its weight by evaporation. When the roast commences to swell it needs the closest attention. At frequent intervals the roaster-man samples the roast with a trier or elongated spoon, taking samples from the roast to compare with his type sample. When the Coffee attains the required depth of color the gas is turned off and a spray of water turned on for a few seconds in order to check the roast.

The roast is then turned out into a perforated tray through which a strong draft of cold air is drawn by means of two large electric fans and turned over until thoroughly cold to secure even cooling.

After the Coffee is completely cooled off it is dumped into the floor bin whence it is drawn through a stoner equipment which removes small stones and nails which will unavoidably find their way into the green Coffee, and which if not removed, would ruin the milling knives.

The Coffee then passes through a "Gump" Granulating machine, which has a capacity of 1,000 pounds an hour. This machine reduces the Coffee to a fine granulation and at the same time removes the chaff. This process is carried out with a total absence of friction and so enables the Coffee to retain the maximum of its volatile flavory oils. Grinding equipment for other blends includes two Burns Grinders with a capacity of a barrel of coffee in three minutes. A pulverizer for Turkish Coffee and a Burns Granulator as an emergency machine supplements the Gump machine.

From this stage the Coffee passes immediately to the Vacuum Packing Machine. Here the Coffee enters very accurate automatic weighers which, as each pound is registered, dumps the Coffee into the familiar "Malkin's best" cans at the rate of forty per minute and it is then carried along automatically to the air tight chambers, collecting a lid enroute. Here all air is completely exhausted from the can and the can leaves the machine ready for packing in the shipping cases.

The vacuum sealing process has won great favor all over the continent and is conceded to be the finest method of placing the Coffee with all its flavor intact into the hands of the consuming public.

GROCERIES AND PROVISIONS.

(Continued from page 178)

prices which must become effective when new stock arrives, unless the market reacts, which however is very improbable.

Beans: White beans have again advanced to 6 cents per lb for fancy stock. A shimpent of Kotenashis in transit and due in port April 1st, will sell at an even higher figure.

Marmalade: Prices on new seasons marmalade were named Feb. 25th. The 4-lb. size is $7.75 and $2.90 for 1-lb. glass. The four-lb. size shows a reduction of twenty-five cents a dozen over last years opening price.

With the advancing quotations on sugar, however an advance of 50c a dozen is not altogether unlooked for.

Jelly Powder: Some local manufacturers advanced prices 10c per dozen, March 1st.

Dates: Recent arrivals of the new crop bulk dates are of exceptional quality and the price is very reasonable being 7¾s lb. for Hallowi's and 6½cents for Sairs, making dates the cheapest dried fruit on the market.

Production and Consumption of the World's Sugar Supply

[In 1921-22 the world sugar consumption was 500,000 tons greater than production, and the prospects are that it will be 700,000 tons greater in 1922-23. If these prospects materialize, the heavy accumulated stocks of the end of the 1920-21 season will have given way by the end of 1922-23 to a carry over below the pre-war normal figure.]

The outstanding fact of the present sugar situation is that Cuba had only 8,500 tons of old crop sugar on hand at the end of last December, in contrast with the 1,200,000-ton carry over that was causing grave anxiety a year ago. This means that with its record crop of 4,000,000 tons, Cuba disposed of 5,200,000 tons of sugar in 1922. The distribution was effected through the exportation of over 4,000,000 tons to the United States, some 850,000 tons of which (in terms of raw sugar) went to Europe after refining, and the shipment of another 850,000 tons to Europe direct. Thus Europe was supplied with 1,700,000 tons towards her deficit of 2,300,000 tons, most of the remainder coming from Java. The 3,000,000 tons of Cuban sugar that remained in this country, combined with the production of the United States and its possessions, was just about enough to supply the record United States consumption of nearly 5,500,000 tons (raw sugar).

Cuba's ability in 1922 to distribute both a record crop and a record carry over was thus due in the main to a record consumption in the United States and to a European crop that fell far short of the consumption needs of that continent. This year starts with another 4,000,000-ton Cuban crop in sight, a big crop in Java, and a greatly increased production in Europe. But various decreases elsewhere, notably in the United States, have brought the world production only 125,000 tons higher than it was last year, to supply consumption needs estimated at 350,000 tons more than in 1922 and 725,000 tons larger than production.

World Supply and Consumption of Sugar.

The following table showing the world's sugar pro- sugar. Figures are in long tons and in terms of raw sugar.

Comparative world sugar supplies and consumption.

Periods	Carry over first of Year. * Tons.	Estimated Tons.	Estimated consumption. Tons.	Final carry over end of year. Tons.
Pre-war	750,000	17,500,000	17,500,000	750,000
1920-21	1,216,000	16,682,000	16,198,000	1,700,000
1921-22	1,700,000	18,183,000	18,680,000	1,203,000
1922-23	1,203,000	18,308,000	19,035,000	476,000

* This is carry over from one crop to another, and not stocks on any given date.

World Sugar Production by Continents.

The fololwing table showing the world's sugar production, by continents, in 1921-22, with estimates for 1922-23. These figures include Russia and post-war Poland, which are excluded from the later table of world production and European production and consumption of sugar.

Continents.	1921-22	1922-23
America	8,018,000	7,417,000
Asia	5,245,000	5,386,000
Australasia	364,000	332,000
Africa	519,000	558,000
Europe	4,037,000	4,615,000
Total	18,183,000	18,308,000

Suagar Consumption Before the War and at Present.

Consumption figures for 1923 are necessarily rough estimates at this early date and the figures given are made somewhat conservative to allow for increases over last year in visible and invisible stocks and for unfavorable economic conditions in some countries. Thus, the increase in world consumption in 1922 over 1921 was more than 16 per cent; the estimated increase in 1923 over 1922 is only 2 per cent.

European Supplies and Requirements.

From the data now available it looks as if 1923 would see a decrease in Europe's import needs amounting to 350,000 to 400,000 tons; but the United States supplies will have to be supplemented by about the same amount in order to make up for the decrease in the domestic beet and cane crops.

Consumption.

European consumption of sugar in the pre-war years averaged about the same as its production. Both declined during and after the war period and both have greatly increased from 1920-21 to the present time. But while the consumption did not decline so sharply as the production, it has recovered to an even greater extent in the last two years and has reached the pre-war total (exclusive of Russia.)

Chloride of Lime

Supplied by all wholesale grocers in British Columbia

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

Manufactured by

CANADA COLORS AND CHEMICALS LIMITED

Succeeding

THE JOHN B. PAINE CO., LTD.

Toronto Winnipeg Vancouver

Agents:

QUELCH & STERLING

VANCOUVER, B. C.

THE advertised Bread that is always acceptable to your customers—building permanent good-will for you.

Shelly Bros. Ltd.

VANCOUVER VICTORIA

NEW WESTMINSTER NANAIMO

Spring Time Is Maple Syrup Time

Just as good as pure maple syrup and costs considerably less.

Sugest it to your customers they will appreciate the saving.

From your jobber or

Kelly Confection Co. Ltd.

VANCOUVER. B. C.

Lake of the Woods Milling Company

LIMITED

Makers of

FIVE ROSES • FLOUR •

The World's Best

Daily Capacity 14,200 Bbls.

B.C. Offices and Warehouses:

1300 Richards Street VANCOUVER

1614 Store Street VICTORIA

If salesmanship were nothing but talking, the grocer might as well have a parrot behind the counter, or a phonograph on his delivery wagon. But while sound, convincing arguments are, of course, essential, talking, alone, does not make a successful salesman. It is as easy as falling off a log to sell a person what he or she may ask for, but it is quite a different matter to sell to such a customer something that he or she had no intention of purchasing, but which, in the opinion of the salesman, would make a good, honest buy for him or her. In such an instance, of course, talking has quite a place in the argument, but we should say that thinking was equally as important a part of the transaction.

PROGRESSIVE (?)

A Southern traveller tells this on a hardware dealer of Alabama. He was stretched on a counter, on a hot day in August, taking a comfortable nap. A small boy thrust his head in the door and yelled, "Dad wants a pound of shingle nails."

The merchant yawed, opened his eyes, and in a tone of sleepy breath muttered:

"Good Lord! Ain't there nobody in this town sells nails but me?"

Anthem for a Has-Been

My auto, 'tis of thee, short cut to poverty—of thee I chant.
I blew a pile of dough on you three years ago, now you refuse to go —or won't or can't.
Through town and country side I drove thee full of pride no charm you lacked.
I loved your gaudy hue, your tires so round and new—now I feel mighty blue the way you act.

A. J. WATSON,

Merchandise manager for the Hudson's Bay Company's retail store at Vancouver, who has been elected head of the retail bureau of the Vancouver Board of Trade for 1923-4.

To thee, old rattlebox, came many bumps and knocks for thee I grieve.
Badly thy top is torn frayed are thy seats and worn; the croup affects thy horn, I do believe.
Thy perfume swells the breeze, while good folks choke and sneeze, as we pass by.
I paid for thee a price 'twould buy a mansion twice; now everyone yells "Ice!" I wonder why.

Thy motor has the grip; thy spark plug has the pip, and woe is thine.
I, too, have suffered chills, fatigue and kindred ills, trying to pay the bills since thou were mine.
Gone is my bank roll now; no more 'twould choke a cow, as once before.
Yet if I had the yen, so help me John—amen!
I'd buy a car again and speed some more.

Five Tragedies.

A man struck a match to see if the gasoline tank in his automobile was empty. It wasn't.

A man patted a strange bull dog on the head to see if the critter was affectionate. It wasn't.

A man speeded up to see if he could beat the train to the crossing. He couldn't.

A man touched a trolley wire to see if it was charged. It was.

A man cut out his advertising to see if he could save money. He didn't.

Then and Now.

In the last twelve years one of New York's leading department stores has spent more than $19,000,000 in newspaper advertising. This is at the annual rate of more than $1,580,000.

Back in 1910 the advertising manager of a popular product suggested that $100,000 be spent annually for newspaper advertising. The directors debated the matter for six months. One of them declared it would be financial suicide to embark on such a policy and resigned. The campaign was launched. Today the same concern is spending $1,000,000 a year for advertising and will increase this to $1,500,000 in 1923.—Wall Street Journal.

SEEN ANY SPIDER WEBS?

When Mark Twain was editing a small newspaper in Missouri he received a letter from a subscriber stating that a spider had been found among the pages of a copy of the paper and inquiring whether it might portend good luck or evil.

Something like the following appeared in the next issue: "Old Subscriber—Finding a spider in your paper is neither good luck nor bad. The spider was merely looking over our paper to see which merchant is not advertising so that he can go to that store, spin his web across the door and live a life of peace undisturbed forever after."

Worcestershire Sauce.
Capers. Vinegar. Ground Rice.
Custard Powder.
Rice Flour.

Numerous other lines.
Write for Price Lists.

HOLBROOKS, LIMITED

Phone: Sey. 689. VANCOUVER, B. C.

BUSINESS SALES SERVICE

We have buyers for
Drygoods
Mens Wear, Hardware and General Stores anywhere in B. C.
For quick sale list with
Pemberton & Son
418 Howe St. Vancouver, B. C.

Long distance telephone service will contact you with any desired City within hundreds of miles.

This fact of getting into personal touch with the distant party is worthy of your serious consideration. Your own telephone is a potential hub from which, at will, you may radiate business both incoming and outgoing to numberless distant areas.

Call "Rate Clerk" for information desired on charges to distant points.

Your telephone entitles you to a courteous efficient service by carefully trained operators, and it is our pleasure to provide you with the many benefits of this service.

B. C. TELEPHONE COMPANY

Specialize !

One good selling point presented forcibly is better than ten half told.

The big story about FLEISCHMANN'S YEAST is that it permanently relieves those suffering from constipation.

This almost universal ill is caused by flabby intestinal muscles.

This natural food gives these muscles the exercise they require. Without such exercise constipation is bound to result. Focus your arguments around this point—it's valuable! Profitable!

The Fleischmann Company

Yeast *Service*

SEAL OF QUALITY
B.C. MAID
EGGS
B.C. POULTRYMEN'S CO-OPERATIVE EXCHANGE

Highest Quality

"B. C. Maid" Eggs mean more than fresh Eggs. Every dozen gives your customer 12 eggs of a size—produced by B. C. Poultrymen under the most scientific conditions and packed under expert supervision.

B. C. POULTRYMEN'S
CO-OPERATIVE EXCHANGE
572 Johnston St. 1114 Hamilton St
Victoria, B. C. Vancouver, B. C.

AMONG THE RETAILERS.

C. M. Nicholson, grocer, formerly at 601-6th Street, has moved to 1005 8th Ave. New Westminster.

* * *

M. E. Storrey, grocer has succeeded G. H. Sopher at 2099 Granville street.

* * *

George Crane has taken over the Grocery store formerly operated by R. G. McLeod at Abbotsford.

* * *

J. W. Hitchins of 2701 Grant Street, is also operating a store at 1801 3rd Ave. West.

* * *

M. McKee is the successor to W. B. Kibbler, operating the store at 4394, Fraser Ave. South Vancouver.

* * *

S. J. Hopkins, formerly at Hopkins Landing, B. C. is now located at 4132 Main Street, Vancouver.

* * *

W. Murray, grocer is the successor to W. Larson at 6494 Fraser Avenue, South Vancouver.

* * *

W. C. Bolin is the successor to Palmer & Bolin at 2685 Commercial Drive.

* * *

George Fisher grocer, formerly at 1801 3rd Ave. West, is located at 3901 Victoria Road.

* * *

W. J. Andrews& Company, grocers of Crilliwack are succeeded by A. McDonald.

* * *

S. Caldwell, who formerly operated a grocery store at Keatings, B.C. is now located at 2069 Fort Street, Willows Victoria.

* * *

Bute Inlet Mercantile Company is the new style of the store formerly operated by Mrs. E. Thompson at that point.

Victoria Branch R. M. A. Re-organize.

At the annual meeting of R. M. A. members in the Capital City the Victoria branch of the Asociation took on a new lease of life. President Howard S. Stevenson was in the chair. Jos. T. Crowder, Dominion executive, accompanied by Walter F. Ing, assistant provincial secretary, attended, the former giving an interesting account of his sojourn in Ottawa. The adoption of the report of the nomination committee resulted in the following merchants becoming members of the new executive: H. O. Kirkham, president; A. E. Humphries, first vice-president; R. R. Taylor, second vice-president; G. A. H. Porte, treasurer; and A. E. G. Cornwall, honorary secretary. The permanent secretary of the local branch, A. W. Starratt, was introduced to the meeting, and has taken up his post in room 304 Sayward Building from which point branch matters will be handled. Mr. Stevenson attended in a dual role, that of chairman of the meeting, and as Vancouver Island member on the Provincial executive.

SUGGESTED TAX REVISION

One of the most important suggestions made in connection with tax revision is that allowance be made for losses in the case of corporations and to balance these up against profits. As the law has stood ever since its inception in Canada, if a man lost $10,000 on one year and made $15,000 the next year he would pay an income tax on the $15,000 the second year, whereas his net gain in the two years would be only $5,000. It will be pointed out that in the United States the law is so arranged that a man may take two years to wipe out losses, and that losses made in one year are allowed for the next two years. For instance, if a loss was made in one year of $10,000, and a profit made the next year of $5,000, there would be no income tax and if the profits the third year were only $7,000, that would leave an amount of only $12,000 on the two years to offset the

J. A. Tepoorten
LIMITED

WHOLESALE
DRUGS

PATENT MEDICINES
DRUGGISTS' SUNDRIES
PHARMACEUTICAL PREPARATIONS

308 Water St., Vancouver, B.C.

loss of $10,000 the first year, leaving an income chargeable only on the $2,000 net profit taken in the three years. On the other hand if a loss of $15,000 in one year were only partly made up in the two succeeding years, the privilege would end, and the full income tax be charged for the fourth year. The failure of the income tax law to take cognizance of losses in any one year has always been considered a hardship in Canada.

New Westminster Branch R. M. A. Elects Officers for 1923-4

At the annual meeting of the New Westminster branch of the Retail Merchants' Association, retiring president Ross W. Smith stated that the membership of the Royal City branch had increased more than 100 per cent. during the past three years, and the outlook was bright for a succesful year's operation.

The following officers were elected: J. H. Hyslop, president; C. H. Jacobson, first vice-president; W. Bews, second vice-president; A. McDonald, treasurer; and Ross W. Smith, executive secretary. D. Stuart is general secretary of the branch.

McCormick's JERSEY CREAM SODAS

McCormack's products well displayed, bring in big profits and new trade.

The most extensively advertised soda biscuits in Canada. People know them as the quality biscuits with the delightful flavor. They also know that McCormick's products are made in a great snow-white, sunshine factory.

Sell McCormick's Products—the goods the customers know.

The McCORMICK Mfg. Co. Ltd.

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BRANCHES AT: Montreal, Ottawa, Toronto, Hamilton, Kingston, Port Arthur, Winnipeg, Calgary, Edmonton, Vancouver, Halifax, St. John, N. B.

NABOB

VACUUM PACKED

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

And you can Recommend and Depend on NABOB to Satisfy

Rich, Fragrant, Delicious—And Always Fresh.

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

90 per cent of STEVENSON'S QUALITY BREAD

IS SOLD BY

RETAIL GROCERS

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

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VANCOUVER, B.C.

GROCERY PRICES CURRENT

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

RAMSAY BROS. & CO., LTD.

Family sodas, packages, per dozen	$ 2.40
Cream sodas, 2s, tins, each	.42
10c Cream Sodas, packages, doz.	1.00
15c Cream Sodas, packages, doz.	1.35
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	.90

E. W. GILLETT CO., LTD.

Royal Yeast—	Per case.
3 oz. pkgs. in case	2.10
Perfumed Lye—	Per case.
4 doz. in case	$ 5.75
5 cases	5.65
10 cases, 4 doz. in case	5.60
Magic Baking Powder—	
	per case
4 oz., 4 doz.	$ 5.70
6 oz. 4 doz.	7.55
8 oz., 4 doz.	9.05
12 oz., 4 doz.	12.25
12 oz., 2 doz.	6.35
1 lb. 4 doz.	15.55
1 lb. 2 doz.	8.00
2½ lbs 1 doz.	9.85
5 lb. ½ doz.	8.80

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

Caustic Soda (Granulated)—	Per lb.
25 lb. wooden pails	$0.15½
50 lb. wooden pails	.13½
6 lb. canisters (100 lbs. in case)	.16
10 lb. canister (100 lbs. in case)	.14¾
100 lbs. iron drums	.12
400 lbs., barrels	.10½

Cream of Tartar.	Per doz.
¼ lb. paper pkgs. (4 doz. in case)	$ 1.70
½ lb. paper pkgs. (4 doz. in case)	3.25
	Per case
4 doz. ¼ lb. paper pkgs, 2 doz ½ lb. paper pkgs, assorted	13.15
	Per doz.
½ lb. cans with screw covers (4 doz. in case)	
1 lb. cans, screw covers (4 doz. in case)	4.30
5 lb. square canisters ½ doz. in case)	7.50
10 lb. wooden cases	.61
25 lb. wooden pails	.54½
100 lb. lined kegs	.54½
360 lb. lined barrels	.48½
Magic Soda—Case No. 1—	.47
1 case (60 1 lb. packages)	
5 cases or more	7.20
Bi-Carbonate of Soda—	7.10
112 lb. kegs, per keg	
400 lb. barrels, per barrel	7.80
	25.25

KELLY, DOUGLAS & CO., LTD.

Nabob Products

Alum, ¼s, doz.	.75
Borax, ¼s, doz.	.75
Tartaric Acid, ¼s, doz.	2.50
Baking Powder, 4s 12 oz., doz.	2.65
Baking Powder, 4s 16 oz., doz.	3.75
Baking Powder, 12 2½s, doz.	8.30
Baking Powder, 6 5s, dozen	15.10
Celery Salt, glass, doz.	.90
Coffee, 1s, lb.	.52
Coffee, 5s, lb.	.50
Cream of Tartar, ¼s, doz.	1.75
Baking Soda, 60 1s, case	5.30
Baking Soda, 24 ½s, doz.	.60
Custard Powder, doz.	.95
Quick Tapioca, doz.	.95

Chocolate Pudding, doz.	.95
Allspice, No. 3, tins, doz.	.95
Chili Powder, small, doz.	.95
Cinnamon, 2 oz. tins, doz.	1.05
Cayenne Pepper, 3 tins, doz.	1.15
Cloves, small, doz.	1.15
Ginger, small, doz.	1.05
Mace, small, doz.	1.15
Nutmeg, small, doz.	1.15
Paprika, small tins, doz.	1.15
Black Pepper, tins, doz.	.95
White Pepper, tins, doz.	1.15
Pastry Spice, 3 tins, doz.	1.15
Pickling Spice, doz. No. 2	.95
Marjoram, Mint, Parsley	1.15
Poultry Dressing, Sage, Savory, Thyme, Tumeric, tins, doz.	1.15
Curry Powder, 4 oz. glass, doz.	2.25
Extracts (all flavours), 2 oz., doz.	2.50
Extracts (all flavours), 4 oz., doz.	4.75
Extracts (all flavours), 8 oz., doz.	9.00
Epsom Salts, ¼s, doz.	.55
Fruit Colors, 2 oz., doz.	1.75
Icings (Chocolate, Rose Pink, Lemon, Vanilla, White, Almond, Orange), doz.	1.45
Jelly Powder, doz.	1.00
Mustard, ¼s, doz.	2.40
Mustard, ½s, doz.	4.75
Mustard, 1s, doz.	9.00
Castor Oil, 2 oz., doz.	1.35
Castor Oil, 4 oz., doz.	2.00
Salt Petre, ¼s, doz.	.55
Sulphur, ¼s, doz.	.65
Tea, Green Label, 1s lb.	.42
Tea, Green Label, ½s, per lb.	.44
3s, lb. packages	.50
5 lb. packages	.55
Tea, de Luxe, Afternoon, 1 lb.	.55
Tea, de Luxe, Afternoon ½s, per lb.	.57
Lemonade Powder, doz.	2.25
Vinegar, doz.	2.75

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

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.	2.90
12/2½s	per doz	9.35
12/5s	per doz.	16.85
Baking Soda		
12/4 oz. ctns	per doz.	.45
12/8 oz. ctns	per doz.	.60
Coffee (Vacuum Pack)		
48/1s	per lb.	.52
Cream of Tartar (99% pure)		
4 oz ctns	per doz.	1.65
8 oz ctns	per doz.	3.10
Custard Powder		
4 oz. ctns	per doz.	1.00
8 oz. ctns	per doz.	1.90
Drug Sundries		
Borax, 12/4 oz.	per doz.	.80
Epsom Salts 12/4 oz. ctns		.50
Sulphur, 12/4 oz. ctns	per doz.	.50
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	6.50
gallon	each	10.50
Glycerine		
12/2 oz btls.	per doz.	1.75
12/4 oz btls.	per doz.	3.25
Honey		
24/8 oz jars	per doz.	2.40
24/13 oz jars	per doz.	3.50
24/2s tins	per doz.	6.00
12/4s tins	per doz.	11.50
Jelly Powders (all flavors)		
12/4 oz.	per doz.	1.00
Lemonade Powder:		
12/4 oz ctns	per doz.	1.25
12/8 oz ctns	per doz.	2.25
Mustard		
12/3s tins	per doz.	1.65
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.	.95
Cinnamon 12/3 tins	per doz.	1.05
Cloves 12/3 tins	per doz.	1.35
Curry Powder 12/3 tins	per doz.	1.35
Chili Powder	per doz.	1.35
Ginger12/3 tins	per doz.	1.05
Mace 12/3 tins	per doz.	1.35
Marjoram 12/3 tins	per doz.	1.10
Mint 12/3 tins	per doz.	1.10
Nutmeg, 12/3 tins	per doz.	1.10
Paprika 12/3 tins	per doz.	1.15
Parsley 12/3 tins	per doz.	1.10
Pastry, Mixed 12/3 tins	per doz.	1.10
Pepper, black 12/3 tins	per doz.	.95
Pepper, cayenne 12/3 tins	per doz.	1.15
Pepper, white 12/3 tins	per doz.	1.10
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.	.63
60/½s	per lb.	.65
30/1s and 20/½ assorted	per lb.	.64
12/5s	per lb.	.66
Vinegar		
24 qts	per doz.	2.75

P. BURNS & CO., LTD.
Shamrock Products

Hams, per lb.	.27
Hams, boned and rolled per lb.	31
Bacon, 6-8, per lb.	.40
Dominion hams, 12-16 lbs.	.26
Dominion Bacon, 6-10 lbs. per lb.	.34
Dominion Bacon, 10-14lbs. per lb.	33
Dominion Shoulders, boned & Roller	.19
Cooked hams, Shamrock, per lb.	.38
Ayrshire holled shoulders, per lb.	.19
Lard, No. 5, 12 to case	10.75
Lard, No. 3, 20 to case	10.80
Lard, cartons, 15 lbs.	.19¼
Lard, No. 1, cartons, 30 lbs.	.19
Compound, Carnation, No. 5, 12 case	9.55
Compound, Carnation, No. 3, 20 case	9.60
Dripping, beef, 4-lb bricks	.15
Mincemeat, kits, 25-lb, net, per lb.	.14
Meat Loaf, per lb	.18
Pork Pies, per doz.	[illegible]
Pork, roast legs with dressing lb.	.39
Baked ham with dressing, per lb	.40
Cooking oil, 5-gal. tins, 40-lb per lb	.17½
Creamery Butter, Shamrock, cartons	.53
Creamery Butter, without cartons	.52
Cheese, Canadian, large, per lb.	30
Cheese, Canadian, twin, per lb.	.30½
Smoked fish, kippers, 20s, per lb.	.8½
Smoked fish, kippered salmon, 10s and 20s, per lb.	.14
Smoked cod, 30s per lb	.16
Head Cheese, 5lb. tins, each	.50
Jellied tongue, per tin	1.75
Selected fowl per lb	.25
Selected Chicken, per lb.	.35

THE ROYAL CROWN SOAPS, LTD.
Vancouver Price List—F.O.B. Vancouver, or New Westminster.
Terms Nett 30 Days.

Royal Crown Soap, 5s, box of 120, 1cs.	$ 5.45
Royal Crown Soap, 1s, box of 100	4.55
Golden West 5s box of 120s	4.85
Crown Olive, per gross	9.60
White Wonder, box of 100	5.30
Linen (unwrapped) box of 100	3.80
Royal Crown Naptha, box of 100	4.75
Klondyke (wrapped), box of 25	6.30
Klondyke (unwrapped), box of 25	6.15
Primrose (wrapped), box of 25	4.55
Extra hard unwrapped, box of 30	2.50
English Blue Mottled, box of 20	6.20
Royal Crown Powder, 3-lb. box of 24	6.55
Royal Crown Powder, 1-lb. box of 50	4.80
Golden West Powder, 3-lb. box of 24	6.55
Royal Crown Cleanser, box of 48 tins	3.80
Royal Crown Lye, box of 48	5.30
Royal Crown Powdered Ammonia 1 lb box of 36	3.80
Liquid Ammonia, 2 doz, qts. box of 24	4.05
Liquid Blue, 2 doz. qts., box of 24	4.05
"Apex" Soap Flakes, bulk, 25-lb. boxes	4.75
Crown Oatmeal, 24 6s, box of 144	4.80
Klero Glycerine, box of 144	6.00
Seal Brand Castile, box of 25	4.00
Seal Brand Castile, box of 50	5.70
Olive Castile, cakes, box of 200	4.50
Mechanic's Pine Tar, box of 100	5.50
Mechanic's Pine Tar, box of 50	2.80
Write for Tiolet and Hotel Soaps. Special prices on 5, 10, 25 and 100 boxes.	
White Swan Soap, 5s box of 120	5.45
Golden Rule Soap, 6s, box of 144	5.45
Perfect (unwrapped), box of 100	3.80
White Swan Naptha, box of 100	4.75
Climax or Montreal (wrapped), box of 25	6.30
Red Crown, box of 25	4.55
Golden Bar, box of 30	2.50
Blue Mottled, box of 20	6.20
Blue Mottled, box of 30	5.55
White Swan Washing Powder, 3 lb., box of 24	6.55
Pendray's Lye, box of 48	5.30
Pendray's Powdered Ammonia, box of 24	4.05
Special prices on 5, 10, 25 and 100 boxes	
Pendray's Water Glass, Egg Preserver	
Cases 24 tins, per case	4.50

THE JAMESON LINE
W. A. Jameson Coffee Company of B. C.
"The name is the brand"

Coffees:	
"Jameson's Brand" 50—1s to a case	$ .47
"Jameson's Brand" ½s	.48
Tea:	
"Jemeson's Brand" 50—1s to case	.60
"Jameson's Brand" 100—½s to case	.61
Baking Powder: Jameson's "Featherlight"	
5-lb tins, per doz.	13.80
2½-lb tins, per doz.	7.20
12-oz. tins, per doz	2.30
Extracts: All flavors, bottles.	
12-2 ounce	2.25
12-4 ounce	4.20
12-8 ounce	8.40
12-16 ounce	16.80
Summer drinks:	
Persian Sherbert 8-oz. tins, per doz	2.25
Lemonade Crystals, 10-oz tins, per doz	2.25
Allspice, per dozen	1.00
Cinnamon, per dozen	1.00
Cloves, (1 oz.), per dozen	1.15
Curry Powder, per dozen	1.15
Ginger, per dozen	1.00
Mace, (1 oz.), per dozen	1.15
Mixed Spice, per dozen	1.00
Mustard pure, per dozen	1.15
Nutmeg, per dozen	1.00
Paprika, per dozen	1.15
Pepper, black, per dozen	1.00
Pepper, white, per dozen	1.10
Pepper, cayenne, per dozen	1.15
Pickling spice, per dozen	.90
Tumeric, per dozen	1.00
Marjoram, per dozen	1.00
Mint, (1½ ozs.) per dozen	1.15
Poultry dressing, (1½ ozs.), per dozen	1.00
Sage, (1½ ozs.), per dozen	1.00
Savory, (1½ ozs.), per dozen	1.00
Thyme, (1½ ozs.), per dozen	1.00
Celery salt, (2 oz. btls.), per dozen	1.25

Discount on application.

"The House Behind The Goods"
MALKIN'S BEST

TEA

We advised our customers a few weeks ago to protect their requirements on tea for some considerable time ahead and those who followed our advice have already reaped the benefit.

COSTS TODAY HAVE AGAIN REACHED A POINT WHERE A FURTHER RISE IN THE SELLING PRICE IS IMMINENT.

We strongly recommend you to anticipate your needs ahead.

THE W. H. MALKIN Co. Ltd.

VICTORIA. VANCOUVER. NANAIMO.

DRYGOODS *AND* FOOTWEAR

SPRING WEAR IN WOMAN'S REALM.

Although it is not an altogether simple task to determine upon milady's most popular spring modes, there are nevertheless many decided features in ladies costumes that will be evident at Easter time and after. Typical of the new seasons modes, the following items may be taken as authoritively correct:

The most prevailing spring style is undoubtedly the draped.

There has been practically no change in the waistline which remains low, or the length of the skirts, which are often uneven and longer, but there are no floor lengths except in points and panels. Long sleeves are more prevalent than short, although the short sleeve is still used for many afternoon dresses and will doubtless retain its vogue for summer. Both bell sleeves and the long close sleeve is correct for street wear, and wide sleeves of great length and variety of cut are prevalent among afternoon costumes. Collars are once again coming into evidence. The V neck and rather small collar are used for street dresses, coast dresses and blouses. The bateau neck is still popular for afternoon and evening wear, usually collarless. The square neck is a novelty for evening wear.

The most important costume for the Spring is the three-piece suit. It is new, smart and comprehensive. Made with a jacket and dress, practically a complete daytime outfit is provided; perfectly correct for any occasion during the daytime, not too elaborate for shopping, and formal enough for afternoon engagements.

The straight Casque blouse of printed silk or large handkerchiefs in bandeau patterns are novelties; the jacket blouse also is proving quite popular.

Crepe-de-chine is the most popular blouse material while silk crepes, printed crepes, crepe meteor, matelasse, crepe satin and lace are continually in evidence.

Wool dresses are popular for spring and the newest materials used are wool poplin, or rep, wool crepe is often used with Bulgarian embroideries, twills, tricotines, Kasha, serge, ratine, eponge, and wool taffeta.

Sport dresses are seen in many colored homespuns.

There are no especially new silks although new weaves of silk crepe, faille crepe, drop-stitch crepe, satin crepe etc., are evident in the spring costumes.

Black and the lighter shades of brown in cocoa or cinnamon tint, dark blue, and certain shades of putty and biege are the most popular colorings. White is popular for evening wear decorated with multicolored crystal or steel beads.

Evening dresses are worn absolutely sleveless, or else with very long wing sleeves.

Among the new wraps, the long cape is worn for afternoon or evening costumes of cermony and is seen in crepe silks and satins.

The costume coat is draped or straight, and trimmed with braided stuffed tubings, made of Canton crepe, wool matelesse and brocade damask effects. Top coats are straight and sporting in cut made of soft-surfaced woolens fleece coatings, herringbone coatings, tweeds, Camel's hair, homespun, plaids, polo weaves, knotted fabrirs and Teddy bear cloths.

SPRING MILLINERY OPENING.

The inauguration of a cooperative spring millinery opening, organized by the Vancouver branch R.M.A., March 8, 9, and 10, and assisted by the daily press proved very popular among the retail millinery section of the community, and had more favorable weather conditions prevailed, would have met with unanimous response from the public.

Possibly no section of the retail trade offers a more suitable idea for co-operative effort than the millinery section, where each model is distinctively individual, offering fair and open competition where the advantage rests with the merchant whose taste and choice meets the general approval of the shopping public.

It is not necessarily our intention to discriminate between the various offerings displayed in Vancouver, where some very lovely models were seen, since those responsible for the organization had no wish to discover who could put on the best "show". It was an effort to assist the business of those who handle millinery and to encourage the buying public to take advantage of a combined display of spring millinery designated for a mutual interest.

The millinery opening is to be encouraged and it is to be hoped that those merchants interested in the millinery business will see the wisdom of cooperating fully in such an endeavour.

Spring Styles in Footwear

Although it is somewhat dificult to give a very comprehensive forecast of footwear styles, where changes are ever being made to suit the whims of fashions decree, it is safe to announce that following styles are generally accepted for the spring season of 1923:

For street shoes flat heels, in medium shades of brown, with even lighter tendencies, will predominate. The featured patterns are one straps with openwork on the sides, and Oxfords with cutouts on sides, a sprinkling of small tongue pumps and small tongues with straps.

The small tongue pump, however, is a novelty upon which opinion is somewhat divided. The chief objection appears to be from a fitting standpoint. It is neat in appearance and is dresy footwear, but except for house wear it cannot be accepted as a really practicable and useful shoe.

In Oxfords, cutouts are featured more prominently than inlays. Flat heels continue to hold their popularity and in all types of sport footwear will rule supreme. Heels from 10/8 to 14/8 are shown in walking shoes, but the tendency will be to keep them low.

Spanish heels continue strong for dressy goods. Louis heels are featured quite strongly, but not sufficiently to cause any diminution in the Cuban style. Lasts for turn shoes favor the medium vamp and fairly rounded toe.

Materials.

Patent leather is still holding a

prominent place, but mention is made of the possibility of this style becoming less popular during the season. It will, however probably continue in combination, particularly with grey swedes. Grey swede with black satin will be quite strong. Brown satins also are coming into some degree of prominence while grey satin is considered a coming favorite.

The very latest from the vat however is the cinnamon. This was shown at Chicago and likewise at Montreal. Satin Pointex, another interesting novelty shown in black with an effect of stripes of medium widths produced by the nap of the satin running in different directions. These stripes meet at sharp angles at the centre line of the vamp from throat to toe, hence the name "Pointex." A number of different upper materials have made an appearance, largely for display purposes, including sharkskin, aligator and porcupine. Future sales possibilities for these materials are of course problematical.

Generally speaking the programme for the season's selling is along the following lines: Oxfords will sell at the beginning of the season and from April forward one-straps will be in evidence. Tongue effects may be popular for a short period, followed by a reversion to straps. Since both manufacturers and retailers have ceased to speculate in fads there should be plain sailing from now on.

Mens Shoes.

No startling developments are noticeable in mens styles. The square French toe is still featured with however an inclination to become slightly narrower. With regard to color, it is very evident that black is once again coming into its own and possibly 50% of the new showings favor this shade. In browns, medium shades still predominate, but there is a distinct tendency to lighter effects. Four and six row stitchings are replacing perforations. The Blucher is evidently a favorite in sport patterns and for genuine sport shoes the crepe or live rubber sole is everywhere seen. Heels will be mostly 7-8—8-8 inches in height and not so extreme.

BRITISH FOOTWEAR COMPETITION

Uneasiness Felt by Canadian Manufacturers at Influx of Old Country Footwear

A resolution passed at the recent convention of the Shoe Manufacturers' Asociation in Montreal, regarding importations of British footwear indicates a new trend in Canada's trade. It appears that the low rate of the British Preferential Tariff, are inducing British manufacturers to make special efforts to market their products in Canada.

Eastern manufacturers are asking protection of Canadian boots and shoes. This is the first time that British importations have caused uneasiness among Canadian manufacturers, and it is indeed becoming evident that British goods are assuming a stronger position in retail stores in this country.

Although these importations of British footwear are still relatively small, they have begun to show signs of development alarming to the Canadian manufacturers.

It is interesting to enquire into the reasons for this trend of demand for British goods. In the first place there is undoubtedly a strong sentiment in Canada in favor of goods of British manufacture as against United States products; presumably a result of the States policy of "isolation," and there are thousands of men who went overseas and became accustomed to English types of shoes during their sojourn in the old land and developed a taste for them which has apparently made a lasting impression.

Perhaps the strongest reason of all is that leading British manufacturers have shown a decided disposition to get after Canada's business, and have been catering to Canadian preferences in lasts and fittings.

Stocks and Production

From a general survey of the retail field it is apparent that retailers' stocks are low, and as many merchants have not placed orders for spring delivery, there is liable to be a stortage of saleable shoes during spring opening.

In spite of adverse conditions in the shoe trade, authentic information shows an increase in 1922 production, amounting to 13 per cent. over 1921, the following are the approximate figures: 1920, 16,000,000 pairs; 1921, 14,500,000 pairs; 1922, 16,500,000 pairs.

The Leather Market.

The shoe trade should appreciate the fact that as far as can be ascertained leather stocks are not large and it has probably taxed the productive powers of tanners to produce in a limited time the quantity of leather required for spring trade.

According to figures obtainable, hides advanced from a low point fully 80% during 1922, while leather did not advance more than about 20%. A decline in the price of certain classes of hides has recently been reported, due in part to the inferior quality of the late fall and winter take-off, but it will require a far greater decline than has occured to bring leather values and hide values to a point where a profit can be made by the tanner.

Recently the changing hide value was responsible for a feeling in the shoe trade that produced a conservative system of buying, as all remember the unfortunate condition met by those who were overstocked when prices made the great decline two years ago, and the least lowering of prices makes it difficult to get buyers of leather to purchase more than for immediate needs. In this connection, the point that seems to be overlooked by many buyers when they expect lower leather values because of the present decline in the price of hides, is that apparently this decline was largely brought about because the tanners refrained from buying hides. Needless to say, this condition can only exist for a short time, and when the tanners resume buying, it seems altogether probable that prices in the hide market will again advance—in fact, the latest market reports already indicate an upward turn. Recent purchases have been made at advanced prices.

THE SHOE MANUFACTURERS ASSOCIATION OF CANADA.

Officers Elected for 1923.

President, J. E. Warrington (John Ritchie Company, Quebec).

First Vice-President: L. P. Des-Longchamp, (Slater Shoe Company, Montreal).

Second Vive-President: J. A. Walker, (Warker-Parker Co., Toronto).

R. J. Leckie of the J. Leckie Company, Vancouver, was appointed Western District representative.

They're O.K.

Your customers will appreciate these good Matches.
Sturdy sticks with heads that do not fly off.
Non-poisonous — full count.

THE DOMINION MATCH CO., LIMITED.
DESERONTO, ONT.

DOMINION
MATCHES

HARDWARE, OIL *and* PAINTS

MARKETS AT A GLANCE.

Paints, Varnishes and Sundries Move Out.

Booked orders for Paint, Varnishes and Sundries are now being shipped out. Jobbers state the volume of business is fair and prices remain firm.

Wire Nails Advance.

Owing to the Higher cost of wire products wire nails have advanced accordingly. Jobbers new quotations show advance of ten cents a keg over the old base price.

Auto Accessories.

Dealers in this line state a fair volume of business is being done at this season. Sales in Tires, Tubes and Tire Chains being in evidence.

Wrought Pipe Higher.

Revised higher quotations are now recorded on Wrought Pipe, both Black and Galvanized. The amount of the advance is approximately ten per cent.

Higher Quotations on Staples.

Revised quotations show higher prices on Fence and Poultry netting staples. The new higher prices show advance of ten per cent.

Floor Wax Declines.

Decline of ten per cent is announced by jobbers on the "Jewel" line of floor wax, it being now quoted at 45c a pound.

Household Utensils Advance.

Manufactures have advanced their prices ten per cent. on their line of enamel, itn and galvanized wares. This advancement is due to the higher cost of steel products. Jobbers are now quoting prices accordingly.

Sash Cord Takes New Higher Prices.

Sash Cord takes another advance to higher prices. This later advance shows increase of ten per cent over the recent prices.

No. "Six" is now recorded at 73c a pound.

No. "Seven" at 72c and No. "Eight" at 71c a pound.

"Bar Iron" and Mild Steel Prices Advance.

Bar Iron and Mild Steel prices advance to higher levels. The amount of the advance recorded is twenty-five cents a hundred pounds, making the base price four dollars a hundred.

Harvest Tools On The Move.

Jobbers report booked orders for Harvest Tools for early spring delivery are now being shipped out to the retailer. From the jobber's viewpoint the volume of sales has been satisfactory.

Higher Prices in Effect on Lamp Wick.

New Prices on the various sizes of lamp wick are about ten per cent higher.

Bar Solder Prices Advance.

All grades of bar solders are advanced one cent per pound and wire solder one half cent on the local market. This is the second revision upwards on these products in recent weeks.

Spades and Shovels Move.

A satisfactory movement in Spades and Shovels for spring is reported by local jobbers. Many merchants are making sure of their spring supply by taking their booked orders now.

No Change in Turpentine Prices.

There is no change in the turpentine situation and the local price two ninety five (2.95) per gallon is well maintained.

Strong Tone To Linseed Oil Market.

Strong tone prevails in the linseed oil market. There has been no change in price and the latest quotations are holding firm.

Firm Tone in Market for Cotton Goods.

A very firm undertone is noted in the market for cotton goods generally, due to the strong tendency in raw cotton circles. There are many lines being affected, namely sash cord, chalk lines, cotton rope and cotton gloves. A revision to higher prices in other lines is expected at a early date.

Lawn Mowers.

Orders that have been received by local jobbers are fairly large but it is said they are not particularly numerous. Prices are firm.

Steel Sheets.

The corporation have advanced prices slightly and the market situation is still strong. Mills are booked far ahead.

Putty Prices On A Firm Basis.

Local jobbers report putty prices continue to be on firm basis and sales are fair.

Sweat Pads At Higher Prices.

An advance is recorded in the local market in quotations on Sweat Pads and prevailing prices are eight dollars per dozen.

Oiled and Annealed Wire Increased.

There is an advance of twenty five cents per hundred pounds in quotations on oiled and annealed wire.

Manila Rope Advances.

Owing to the increased cost of raw materials, Manila rope advances in price. The advance amounts to two cents a pound. Indications show that these prices will hold and there will be no declines for some time.

New Midget Moto-Meter.

A new midget model of the well known Boyce Moto-Meter is announced by Moto-Meter Company of Canada. This new model is exact re-production of the larger types and is guaranteed to give the same service. The midget model will make a particular appeal to owners of small cars and as this type of car is predominant in Canada it will widen the appeal of the Boyce line. Shipments of the midget model are already in the hands of jobbers.

Linking Up With the "Save the Surface Campaign"

Address delivered by George Henderson at Convention of the Ontario Retail Hardware Association held in Toronto, on February 14th, 1923.

There was a certain old farmer in the West, who was painting his barn on a Sunday. The country parson rode by and stopped to reprove his parishioner for working on the Sabbath.

"Do you think, my friend," he asked, "that working on the Lord's Day will save your soul?"

"I dunno, Parson," replied the old farmer, "but they tell me 'Save the Surface and you save all!.'"

That seven word slogan is what I wish to speak about to-day. It is more than a slogan, I take it. It is more than a clever phrase, a catch saying. It carries a message and speaks a great truth. It has about it something deep and significant.

The word "slogan" we are told, is derived from the Scotch, and was first used by the highlanders. It comes from two Gaelic words—"slaugh" meaning army, and "Gairm" meaning a yell. In other words it is an army yell, a battle cry, a call to action. It has been adopted by a great industry going into battle for bigger business and a better Canada.

The entire paint industry has put its heart into this fight to spread an idea and to create an ideal. The slogan has been carried from coast to coast with all the power of the Press behind it.

The voice of the press speaks our thoughts for us and carries our appeal from ocean to ocean, from multitude to multitude. The great Scotian political reformer and tribune of the people, Joseph Howe, said "Welcome, welcome, thou dead **wood** by which I live—by which I have power to influence the daily life and thought, to touch the heart, to enter the dwellings of tens of thousands like an old familiar friend and inform and guide them."

How many people are we reaching to-day? Let me give you approximate figures.

This Spring we are launching out for our new objective, to make 1923 the greatest paint and varnish year on record. We shall have over 24.-000,000 Save the Surface chats with cousumers all over Canada through the medium of tahe daily papers: 8.000,000 talks to farmers, in farm journals: We will give 2,000,000 surface protection hints to readers of magazines, and have 150,000 heart to heart talks with you dealers who follow the trade papers.

As 86% of the population of this country can read, and as we have prepared a campaign that we are confident is worth reading, we have high hopes of implanting that big idea of ours in many minds through out Canada, and of strengthening its appeal to those thousands who already know about it.

What is the buying capacity of the country? Can we expect a fair share of the consumers' budget to be expended upon articles we manufacture when there are so many other articles fighting us for that share?

Well, we know that there are one billion dollars in the Savings Banks of the land, that one billion dollars is created each year from the farms of the country, that one billion dollars' worth of Victory Bonds are held by Canadians. That there are nearly 200,000 persons whose incomes are large enough to be taxed by the Government. It is a quite prosperous Canada. We want to make it more prosperous still with the blanket of protection which thorough painting will lend to all property—factory, home, school, church or public building.

How many homes are there in the land? There are one million city homes and one million farm houses, and over 20,000 factories, and only twenty-five per cent. of all this property is adequately protected with paint. Has any industry in the world a field stretching before it sevenety-five per cent. unsold?

We, as an industry, have many assets, but none perhaps stronger than the mental asset, and that is the one the Save the Surface Campaign aims to build up. This is just a question of how many people's minds you can control relative to their requirements for paint and varnish. Have we a public which is strongly convinced of the desirability and necessity of consuming our products? This is an important question to the industry as a whole and also to each individual builder of patronage—patronage of a brand of paint or varnish, whatever that brand may be.

The real aim of the Save the Surface is to make sure that the public understands the fundamental economics of paint and varnish, that it understands not only why its use purifies and beautifies the objects upon which it is spread, but also why the use or failure to use paints and varnish is a determining factor as to how long those objects will last.

You dealers all over the country have accepted this campaign for what it is, a great business builder and conserver of national resources, and are linking up with it more and more. We need your co-operation and we are getting it, and it seems sure there is no limit to the success we may achieve if we keep on working together for the common goal.

We believe in the power of repetition as one of the greatest forces that acts on the human mind. The repetition of advice from the mother is the child's salvation in after life. Drops of water falling continuously in one spot will wear away the hardest rock. Repetition of the Save the Surface slogan will wear down sales resistance just as surely.

We are completely sold on the idea of constant repetition of our slogan. We want to spread it so that the word "save" will automatically call to the mind the word "surface." We can, have and will spread this slogan in the press, but you are the men to spread it in your stores and among your customers.

It will do more talking in a day than any salesman yau have, it is never still one moment. In the windows of the store, the mouthpiece of the retail trade, it will act as a magnet to the property owner. He may pass it many times before he makes up his mind to buy, but if it has planted the seed of the "Painting" idea in his mind, then buy he will some day.

Perhaps you have heard that once upon a time the late King Edward was walking in London town incognito, when he was recognized and accosted by a vendor of hot potatoes. The coster cried out "Buy some hot potatoes guv-nor and keep your hands warm wif 'em." The King smilingly bought two and put them in his pockets. The following day the coster's stall bore the sign in huge letters "By appointment to His Majesty The King." His trade picked up at once because he had

secured the use of the greatest slogan in England.

The slogan is like a theatre ticket—not worth the paper it is printed upon if it is not used. If we are co-operating on this campaign then we must all try to use it to the very limit, and when you try and visualize that limit you see that there is none. We have tapped a vein of pure gold which we know will last, yielding an ever-increasing output of profit and benefit to all concerned. That vein lies in the minds of the people throughout the country, the property owners. We are appealing to the citadel of the senses, the brain, every time we say the words "Save the Surface and You Save All."

Besides using the slogan in your store windows, on your delivery trucks, on your letter heads, rubber stamped upon parcels, in your local newspaper, in counter displays and over the paint department itself, converting it into a Save the Surface Department, there is another important means of linking up with the Campaign. It lies in the education of your clerks and salesmen.

A young and energetic salesman who is thoroughly sold himself on the Save the Surface idea will find ways of helping to develop that great potential field which lies right in his neighborhood. If he is keenly alive to the tremendous possibilities in converting others to the cause, he will not be content to sell that possible 10% of customers who enter the store not knowing exactly what they want. He will get out and talk Save the Surface with the home owners.

As he passes along the streets every day he will note the signs of paint hunger here, there and everywhere. If smoke poured from the windows of a house he would willingly rush in and give the warning. Why not sound the paint alarm?

By familiarizing himself with the sound statements which the campaign has developed from statistics secured from the entire country, he will be able to convince the home owner that a coat of paint will save him far more than its cost in preserving his property. By bearing in mind Frank Munsey's statement that the buying age is generally between 21 and 38, he will find himself talking to his contemporaries, young men as progressive as himself, glad to be told of any money saving scheme going, or anything that spells progress in capital letters.

Linking up with the Save the Surface Campaign is a national idea, a patriotic one—because it is helping to build a better Canada. We are all going to benefit by it if we all help it along towards its objective. What the ultimate objective is we cannot even visualize to-day; the field is too great as yet even to guage its real limits. We are like mountain climbers facing the sun. We dare not look at it lest we lose our balance. We only know that ahead there is a ledge we must gain, and all our thoughts are centred upon reaching it. We are roped together, and the fall of one member of our party will seriously endanger all. So let every one of us help striving for that high goal, which is, as we all know, the making of this year the greatest in the history of the paint and varnish industries.

How Retail Dealers Can Make 1923 a Banner "Save the Surface Year"

Some pointers that will enable those who stock paint and varnish to sell more of it.

Sell harder in your store.

Don't be content with natural gravitation of business which comes without effort on your part.

Go out and sell.

Put in a certain number of hours a week in soliciting paint and varnish business outside your town.

Sell by mail.

Get up a mailing list of good prospects, and circularise this list enough to make it pay.

Use all the good suggestions and selling helps supplied you by the manufacturers, and do it systematically.

Don't request material you don't intend to use. It costs good money.

Sell Save the Surface idea—the preservation of property through surface protection—and you will sell more paint and varnish.

Your customer is not nearly so interested in your proposition as he is in his own property.

"Do you want any paint or varnish to-day?" will sell far less paint than "How long since you saved the surface of your silo—your automobile—your store front?"

Give it a fair trial. See how it boost business.

Work more closely with other paint and varnish dealers, and master painters.

You are all save the surfece specialists.

You will sell more paint and varnish on a team work basis, than by playing a lone hand.

Work more closely with manufacturers' and jobbers' salesman.

They will welcome the opportunity to work with you to put more "sell" in your windows—to display your stock to better advantage—to sell paint and varnish to the customer who does not wish to buy.

Organize a local co-operative selling and advertising campaign. The plan of co-operative advertising is not an experiment.

It is demonstrating its effectiveness in scores of cities and town in all parts of the country. Master painters will tell you that it pays to sell and advertise surface protection co-operatively.

Use the slogan more. The more you use it the more valuable it becomes to you.

That it possesses tremendous selling power is being shown daily by dealers who have made it a slogan for their paint and varnish business.

Protect with paint and varnish all property that is yours—your store, inside and out,—your home—your car—everything that you own.

This is the sincerest way of convincing others that surface protection is worth what it costs.

The save the surface campaign is yours if you make it so.

It is the greatest selling force there is for paint and varnish.

If you carry out these few suggestions you will get direct benefit from save the surface advertising,

and your energy, your enthusiasm, and your investment in the "Save the Surface Campaign" will make 1923 the greatest paint and varnish year yet.

Every property owner presents a willing ear when you talk to him about his own property. He does not find paint and varnish interesting until he thinks of them in terms of what they will do for him.

Save the surface has put the selling of paint and varnish on an entirely new plane.

A save the surface advertisement, for example, shows the customer that his porch columns are rotting away at the base, and that to replace them is going to cost money. The advertisement suggests that he consult the local master painter or dealer.

This kind of advertising does not urge the reader to "buy paint and varnish." He is simply reminded this his property is rusting and rotting, and if he does not do something about it pretty soon, he may be out a large wad of money. What is the result? He puts on his hat and coat, and goes out to buy surface protection. A contract is let, and a paint and varnish sale is made.

RESOLUTIONS PASSED AT THE ONTARIO RETAIL HARDWARE ASSOCIATION.

WHEREAS prices on many hardware lines have advanced recently, and there are rumors of further prospective advances, and whereas many additional burdens have been placed upon the retail trade through taxation and other causes, and whereas it is becoming increasingly difficult for the retailers to secure higher prices owing to the decreased purchasing power of many of our customers.

THEREFORE let it be resolved that our association urge upon hardware manufacturers and jobbers the vital necessity of keeping prices of manufactured products within reasonable limits and as low as possible, and thus prevent the depression which will be bound to result if undue price inflation becomes general. And be it further resolved that the manufacturers and wholesalers be urged to constantly bear in mind that any action which may prove detrimental to the interests of the retail trade will reflect itself to the detriment of wholesalers and manufacturers.

WHEREAS there have been many complaints from retailers of unfair competition from hardware jobbers who, it is claimed, are taking an unfair advantage of the special considerations allowed to the jobbers by the manufacturers. And whereas the jobber who does not operate a separate retail store should in our opinion confine his efforts to selling at wholesale.

THEREFORE be it resolved that this association through its executive officers take such steps as may be deemed advisable to remedy the present unsatisfactory conditions in certain districts, and that an effort be made to arrange conferences to bring the interested parties together and endeavor to clear up the misunderstandings which now exist, and are causing loss to all parties concerned.

A man who believes he can get business without expense or effort is sure to be disappointed, as well as the man who sells his goods without a profit in order to down his competitor. Merit and not price is the best medium to use in getting trade. The man who buys a thing because it is cheap usually wakes up to the fact that he has bought a cheap article.

Are you going to make a good profit in your paint department this season ?

This year is expected to be the best paint selling year in the history of Canada's paint business. A greater interest in painting is being built by the Save the Surface Campaign. Our advice is to link up with it and to sell a paint which will give your customers complete satisfaction. Our products are of the highest standard and have the confidence of the public in this territory as throughout the Dominion. You can't do better than push

MARTIN-SENOUR'S 100% PURE PRODUCTS.

We will be glad to help you line up a campaign in your district to increase business. Call on us for assistance in developing your paint business. Our attractive literature, color cards, etc., are at your service.

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

The Martin-Senour Co. Limited

1505 POWELL STREET VANCOUVER, B. C.

Are YOU Getting Your Share Of the Paint and Varnish Business In Your Town ?

The Brandram-Henderson Agency proposition will enable you to greatly increase your paint department profits.

Remember the Guarantee.

70% Brandrams Genuine B.B. White lead.
30% Pure Oxide of Zinc.

100% Pure Paint.

(The above base is thinned with pure linseed oil, turpentine and dryer).

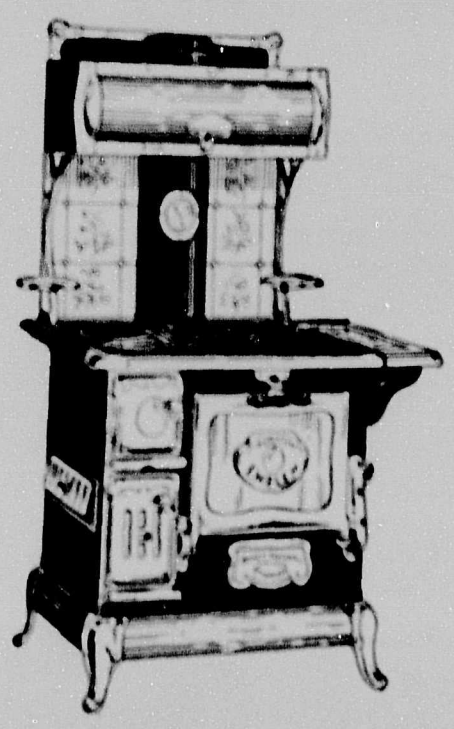
If we are not represented in your district write today for particulars.

Buy made in B. C. products."

BRANDRAM-HENDERSON LIMITED

MONTREAL HALIFAX ST. JOHN TORONTO WINNIPEG
MEDICINE HAT CALGARY EDMONTON VANCOUVER

The Maple Leaf "Emblem" Range



Made by
Beach Foundry
Ltd.
Ottawa, Ont.

This range is built of best quality planished steel and fully nickel trimmed. Extra large pin water-front which insures an abundance of hot water.

Write for prices to

BEACH FOUNDRY, LTD.

OTTAWA WINNIPEG

and 1090 HAMILTON ST., VANCOUVER, B. C.

Electrical Burglary Alarm Protection

The recent epidemic of burglaries involving the loss of thousands of dollars in cash and other valuables only emphasises the necessity of protection.

Our electrical burglar alarm system not only protects you from the professional thief but also guards your premises against dishonest employees.

It also saves money in most cases through decreased burglary insurance rates.

Subscribers to our Burglar Alarm Service include Banks, Jewellers, Furriers, Railway Offices, Bonded warehouses, drygoods stores, etc.

The cost of installation and operation is very small compared to the saving effected.

We will be glad to have our representative call and explain the system to you. Estimates given without obligation.

B. C. DISTRICT TELEGRAPH & DELIVERY CO. LTD.

In Connection with Great North Western Telegraph Co.,

516 HASTINGS WEST VANCOUVER, B.C.

Phones: Sey. 651—1476—5886

THE JOY OF PAINTING

EVERYBODY stops to watch a painter, whether he be reproducing a landscape on canvas or slapping good paint on a barn door. Everybody wants to hold the brush. It looks so easy.

The millionaire pays a hundred thousand dollars for a masterpiece and Jones pays a few dollars for the privilege of creating a masterpiece—his children's playhouse. When it is finished in fresh colors the joy of the kiddies is worth a hundred thousand to Jones.

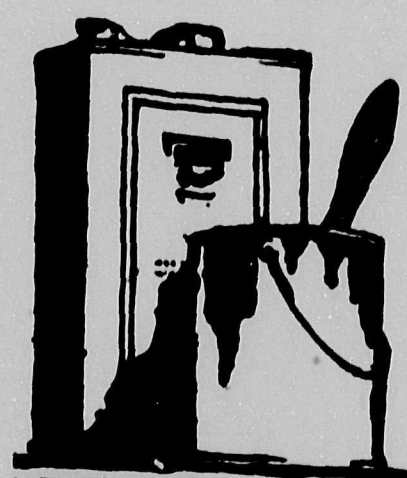
Tom Sawyer had to paint a fence instead of going fishing. He made the job so pleasant that he ended by sitting on a stump, jobbing the work among his friends at a jack-knife or "Golden Alley" a daub.

What is more suggestive than the comet-like sweep of the "Save the Surface" brush. It's lifelike. The stroke is clean and you just can't help wanting to save your property with it.

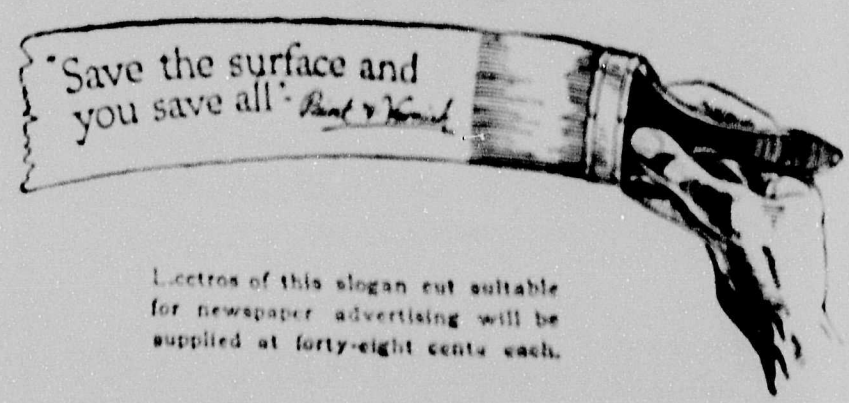
If seeing is believing, and believing is buying, and buying means **selling** for you, why it pays to spread the "Save the Surface and you Save All" slogan. Use the tempting brush—on your letter heads, on your parcels, on your delivery truck, in your windows, everywhere.

Let the joy of painting talk for you.

Save the Surface Campaign



209 Coronation Building
121 Bishop Street
MONTREAL



Electros of this slogan cut suitable for newspaper advertising will be supplied at forty-eight cents each.

HARDWARE PRICES CURRENT

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

AMMUNITION, DOMINION

	Black.	Smokeless.
22 Short	4.25m.	4.50m.
22 Long	5.10m.	6.20m.
22 Long Rifle	5.90m.	7.25m.
22 W. R. F.	8.75m	10.00m.
25-35 S. of Point		51.35m.

AMMUNITION, AMERICAN

	Black.	Smokeless.
22 Short	4.95m.	5.25m.
22 Long	6.00m.	7.40m.
22 Long Rifle	7.00m.	8.60m.
25-35		68.25m.

LOADED SHELLS

Dominion Smokeless

Sovereign, 12 guage	42.00m.
Regal 12 guage	42.00m.
Cannuck, 12 guage	42.15m.

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

AXES—Boys' Axes, 1½ lbs. $12.00 to $13.20 doz. double bit axes, unhandled, $21.00 to $24.00 doz.; hunters axes, $10.80 doz.; single bitted axes, unhandled, $15.60 to $17.40 doz.

BARS—Crow, $11.00 per 100 lbs.

BELTING—Lace, rawhide sides, 150-lb; cut, 5/16" at $2.50 per 100 feet; ¾" at $3.15 per 100 feet; ½" at $4.50 per 100 feet.

BOLTS, CARRIAGE—(in full packages), ⅜ and smaller up to 6-in. long, less 20/10 off list; over 6½ in. 20/10 off list; 7-16 and larger, all lengths, less 17½/10 off list.

BOLTS, MACHINE—⅜ and smaller up to 4-in. long, less 40/10 off list; over 4-in. less 25/10 off list; ⅝ and ¾, less 20/10 off list. off list.

BOLTS, STOVE—Less 60 off list.

BOLTS, TIRE—Less 25/10, add 10% on all bolts for broken packages.

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

BOILERS, RANGE—30 gals $13.75 each.

BUILDING PAPER—Tarred, $1.07 to $1.54 per roll. According to quality. Plain, 78c to $1.25 per roll.

BUTTS—Plated, 241, antique copper and dull brass finish. 2½x2½, per pair 33c; 3½x3½, per pair 35c; 4½x4½, per pair, 85c.

BUTTS—Wrought steel, No. 804, 2½x2½, $1.35 per doz; 3½x3½, $2.40 per doz.; 4½x4½, $4.73 per doz.

CARPET FELT—16 oz., 50lb., $4.10 roll.

CATCHES, CUPBOARD—Old copper and dull brass finish, $10.35 per hundred.

CHAIN—Coil B. electric weld, 3-16, $18.50 per 100 lbs; ¼, $16.75 per 100 lbs. 5-16, $14.00 per 100lbs.; 3-8, $11.75 per 100 lbs.; ½, $12.00 per 100lbs.

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

CHOPPERS FOOD—Universal, No. 0, $1.50 each; Universal, No. 1, $1.85 each; Universal No. 2, $2.10 each; Universal, No. 3, $2.90 each; Home, No. 55, $2.30 each; Home, No. 65, $2.75 each.

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

CLEVIS, MALEABLE—Per lb. 7½c.

CLOTHES LINE, WIRE—Per each, 50 ft., 30c; 100 fe., 50c.

DRILLS—Bit stock 40/10% off new list; blacksmith ½-in. 50 off new list.

EAVTROUGH—Per 100 feet, 8-in. $5.50 10-in. $6.15; 12-in. $7.50.

FILES—Great Western, 55% off list; Black Diamond, 35% off list.

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

CORRUGATED TEE—Per dozen pairs—4-in, $2.70; 6-in $3.60; 8-in. $5.90; 12-in. $12.

HOSE, WATER—½x3-ply 8½c a foot; ½x4-ply 9½c a foot.

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

IRONS, SAD, COMMON—Per 100 lbs.—6 lbs. and over, $20.70; 3, 4, and 5 lbs. $27.00.

KNOBS, RIM DOOR—Japanned, $3.25 per doz.

LAMP CHIMNEYS—A, per case 8 doz., $1.20 per doz.; A, per doz. $1.50; B, per case 6 doz. $1.40 per doz.; B, per doz. $1.70.

LANTERNS—Short or long globe, plain, $12.00 doz.; Japanned, $12.60 doz.

MATTOCKS—Pick, $12.60 per doz.; Cutter, $12.60 per doz.

MOWERS, LAWN—4-blade x 12 in. $10.25 each; 4-blade x 14 in. $11.00 each; 4-blade x 16 in. $11.55 each.

NAILS, WIRE—Base $5.40 f.o.b. Vancouver; Cut, base $7.00 f.o.b. Vancouver.

BALL BEARIN—4-blade x 12 in. $12.50 each; 4-blade x 14 in. $13.10 each; 4-blade x 16 in. $13.80 each.

NETTING, POULTRY—Per roll—2x12, $1.60; 2x24, $3.00; 2x36, $4.20; 2x60, $6.80; 1x12, $2.95; 1x24, $5.10; 1x36, $7.25.

NUTS—Per 100 lbs. advance over list—Square, small lots, $2.00; square, case lots, $1.00; hexagon, small lots, $3.50; hexagon, case lots $1.50.

PICKS—Clay, 6-7 lbs. $1.00 each.

PINE TAR—1 gal. $1.45 each; ¼ gal., 42c each; ⅛ gal. 25c each.

PLASTER OF PARIS—$3.00 per 100 lbs.

RIVETS AND BURRS—Black carriage, 5lb Packages, less 35% off list, copper rivets, No. 8, 47c per lb; assorted copper rivets and burrs 50c; No. 8 assorted coppered rivets and burrs 28s per lb. No. 8, copper burs 56c per lb; Coppered Rivets 22c per lb. Coppered burrs 33c per lb.

ROPE BASE—British manila, base, 17½c; pure manila, base 20c.

SAWS, BUCK—Happy Medium, $15.12 per doz. Happy Idea $15.12 doz.; Disstons No. 6, $16.20 dozen.

SCREWS—Bright flat head 70/10/10 off list; bright round head, 70/10 off list; brass flat head 65/10 off list; brass round head 60/10 off list.

SCREW, CAP—60 off list.

SCREWS, SET—50/10/5 off list.

SHOVELS AND SPADES—Olds or Fox, $13.20 per doz. ⅝ Jones or Bulldog, $16.20 per doz.

IRON, BAND—Per 100 lbs.—1½-in. $5.25; 1¼-in. $5.25; 1-in. $5.25.

IRON, BLACK SHEET—per 100lbs.—16 guage $5.60; 14 guage $5.50; 18-20 guage, $6.10; 26 guage $6.70.

IRON, GALVANIZED SHEET—Per 100 lbs.—28 guage American or English $7.65; 24 guage $7.25; 18-20 guage $7.05.

SCOOPS—Per doz. Moose, No. 4, $19.80; No. 6, $21.00; No. 8, $21.60; No. 10, $22.20. All above in black finish.

SOLDER—½ x ½, case lots, 33c per lb.; less 36c per lb.

SPIKES, PRESSED—Per 100 lbs.—¼ inch, $7.00; 5-16, $7.00; ½-in. $6.50.

STAPLES—Galvanized fence, $7.25 per 100 lbs. in full kegs; galvanized poultry netting, $9.25 per 100 lbs. in full kegs.

TACKS—Carpet, 70c off new list.

TOOLS—Harvest, 55 off new list.

WIRE, BARBED—Per roll—4 point, cattle, 80 rod, $4.75; 4 point hog, 80 rods $5.25.

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

WIRE—O & A—per 1000lbs. No. 10 $5.50; No. 11, $5.55; No. 12, $5.65.

WRINGERS—Eze, $6.35 each; Safety, $7.30 each; Bicycle, $6.40 each; Ajax, $13.55 each.

WASHING MACHINES—Velox water power, $22.00 each; Seafoam Electric, $78.50 each; Canadian $10.15 each; Patriot, $16.95 each.

VISES, WARREN SOLID BOX—35 lbs. $9.50 each; 50 lbs. $11.50 each.

PAINTS AND OILS.

Brandram-Henderson

	Per Gallon
B-H "English" ordinary colors,	$3.95
B-H "English" white,	4.30
B-H Exterior Oil Shingle Stain—	
Ordinary colors, in 4 gal. cans	$1.80
Greens and Greys, in 4 gal. cans	2.05
B-H Anchor Shingle Stain—	
Ordinary colors, in 4 gal cans	1.35
Grrens and Greys, in 4 gal. cans	1.55

PAINTS

	Gallon
Ordinary colors in 1-gal. cans	$4.00
Martin Senour porch paint	4.00
Martin Senour Neutone white	3.60
Martin Senour Neutone color	3.50
Martin Senour floor paint	3.90
Sherwin Williams, white	4.25
Sherwin Williams, color	4.00
Sherwin Williams, porch	4.00
Sherwin Williams, floor	3.90
PUTTY—	Per 100 lbs.
Bulk, barrels 800lbs.	$6.50
Bulk, irons 100 lbs.	7.75
Bulk, irons 25 lbs.	8.30
Tins, 5 lbs; per lb	9½
Tins, 1lb.	.12¾
LINSEED OIL—	Gallon.
Raw, 1 to 2 barrels	$1.38
Boiled, 1 to 2 barrels	1.41
LEAD, WHITE IN OIL—	Per 100 lbs.
1,000 lbs. to 1 ton	$15.80
Less than 100 lbs.	17.80
Brandram's Genuine	16.05
TURPENTINE—	Gallon.
1 barrel lots	$ 2.65
VARNISHES—	Gallon
Elastic, No. 1	$ 8.05
Elastic, No. 2	7.40
IV Linoleum	6.55
IV Marine Spar	6.95
IV Furniture	3.65
IV Pale Hard Oil	4.60
Less 33 1-3 per cent.	
Lacqueret	$6.00 less 45
Wax, per lb.	.42

Penny Wise *and* Pound Foolish

That baker practices a false economy who tries to reduce the amount of his yeast.

As yeast forms the one governor of a Bread-dough, so it becomes your best safety-valve.

When a low quantity of yeast is used, the ever-varying factors multiply beyond the point where this low quantity of yeast can absorb them.

When a liberal quantity is used, on the other hand, these same every-varying factors are reduced to immeasurable quantities, and the whole process becomes uniformly the same, from day to day.

Plenty of yeast is the baker's best friend. To make your bread disappointment-proof, insist on Fleischmann's Yeast—famed for strength and purity. Used by bakers since 1868.

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Fleischmann's Yeast *Fleischmann's Service*

Vancouver, Victoria, Nanaimo, Calgary, Edmonton.

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The Western Canada Baker

BAKERY, CONFECTIONERY and CATERING SECTION of The British Columbia Retailer

The Nutrition Value of Vitamins

In no sense a fad nor regarded as such by the public.

Today everybody is talking about food-values—nutrition a balanced diet—and vitamins. At the present time better food is the keynote of newspaper articles, magazine stories, school lessons, public speeches, and daily conservation in the home. Dieticians and food experts are now in great demand. The day has arrived when nutritive value is more and more often a deciding factor in the purchase of foods. This great progressive agitation for better food is growing day by day.

Some unintelligent people blindly say that these new ideas are fads. They point to the good old days, when grandmother, by the rule of thumb, made her own bread, often under-fermented and often over-fermented—never dreaming of a balanced diet. They say that grandfather lived in a healthier generation than we. The fact is, that the people in those days managed to survive not because of their improper diet but in spite of it. Fresh air, honest labor, exercise and proper hours were responsible for their hardiness, and enabled them to build up rugged constitutions to withstand the abuses of an unbalanced diet. But they suffered from indigestion—we know that.

New facts support bread.

The general progress of science has played an important part in revealing the fundamental facts concerning nutrition,—and science has definitely substantiated our contention that bread is man's best, most important, and cheapest food.

The rapid strides toward elevating the food value of bakers' bread in order to produce the ideal loaf have been the result of public education and public demand—the significance of which has been clearly recognized by those leaders in the bread industry who by their foresight and good judgment have pointed the way for others to follow. These leaders are truly public benefactors and at the same time they are sane progressive business men, who, realizing the public demand for food value par excellence in bread, have taken steps toward this end. Other bakers are fast seing the light and are falling in line. Not only does the existence of their bread business depend on the production of a quality loaf, but by so doing, each baker is creating for himself an unprecented market. Along with the increase in his business which is bound to follow—perhaps slowly but nevertheless steadily—he also acquires the lasting satisfaction of performing a most important task for humanity. At the same time, he is elevating, in the minds of the public, the true importance of bakers' bread as a food, and in this work he is doing his part toward increasing the consumption of bakers' bread, thus helping not only himself, and his brother bakers, but the general public as well.

Consumption on the increase.

There exists today an enormous opportunity for the bakers of this country to sell more bread. Not only does a tremendous undeveloped potential market exist, but, the roadway to this market is clear, and the means of securing it is obvious—a quality loaf properly advertised and marketed. Price competition assumes a minor role when quality and the satisfaction of a public demand are at stake.

Food substances are divided into several classes, and we need them all. Each represents a different type of nutrient and each plays a necessary part in the normal nutrition of the body.

First, we have carbohydrates or starches which furnish energy for the human machine.

Second, fats which, in conjunction with carbohydrates, supply fuel for the body.

Third, proteins, or those substances which build up our muscles and worn-out tissue.

Fourth, mineral salts, which sustain our bones, teeth and hair.

Fifth, "vitamins," those accessory food factors about which much is yet to be learned but without which man cannot live.

These "vitamins," oftentimes the missing link in many of our so-called good foods assist in some mysterious way in maintaining a normal healthy body condition. With an abundance of all the other nutrients but without "vitamins," the existence of animal life would be impossible. The human race would perish. For generations passed the world—while dependent upon "vitamins"—recognized them not. Of course, in adition to the food factors just listed, we must remember that man needs water and also that the flavor and digestibility of bread are just as important factors as its chemical composition.

The ingredients which go into the best of bread doughs can not serve man advantageously until they are blended, fermented and baked into bread which is practically 100 per cent digestible and assimilated by the body.

We might spend hours discussing any one of the different types and the important part which each plays in bread nutrition—but apparently the one which is most interesting at the present day is that class called "vitamins."

In one sense "vitamins" are not new, for inasmuch as men cannot

live without these substances, they must have appeared on the earth along with the intrduction of animal and vegetable life. However, they were not recognized and their importance was not appreciated until very recent years.

Essential to Health

Even now, in spite of the widespread interest concerning these mysterious food factors and the enormous amount of research work which is being done in attempting to isolate these substances and to study their behavior, we know relatively little about them—but we do know to some extent at least, their importance to men and animals.

We do know that a man can starve to death on three meals a day and that we cannot live, grow and maintain health even with an abundance of purified protein, carbohydrates, fats, mineral matter and water—in the absence of "vitamins."

From the time of Columbus, when long sea voyages first began, to within comparatively recent time, scurvy, a disease marked by tender, swollen joints, soft, bleeding gums, loosened teeth, general breakdown and death was the curse and fear of the mariner.

In 1736 it was learned that scurvy could be prevented by lemon juice, but news did not travel fast in those days, and it is only very recently that scurvy has ceased to be one of the terrors of the seas. The real meaning of this discovery was recognized until modern research established the importance of the vitamins, one of which occurs in fruit and has been called vitamin C.

For many years there has existed in the Far East a disease known as beri-beri. It is characterized by failure to grow in the young, and in both old and young, loss of appetite, extreme loss of weight, paralysis and eventually death.

The discovery was made by an old Dutch physician, that only those natives who lived chiefly on polished rice, contracted the disease. Those who lived on the whole rice escaped. Whole rice contains a substance now known as the vitamin B.

Casimir Funk, a Polish chemist, investigating these findings found that an extract of the rice would cure the disease. He examined various foods for the presence of this vitamin. He found some in many of the fresh vegetables. There were none in meat and fish, and not very much in milk, but he discovered that of all foods it is most abundant in yeast, and that yeast would bring about the most miraculous cures in even advanced cases of beri-beri. That it is common in mild and generally unrecognized form is indicated by the enormous number of cases which show marked improvement in the general health when there is added to the diet foods which have the therapeutic power of preventing and curing beri-beri.

While Funk was clearing up the mystery of beri-beri under the tropical sun of the Phillipine Islands, other scientists in the United States made the discovery of still a third vitamin. This vitamin is known as the fat soluble "vitamin A," and occurs in butter milk and eggs. It is of great importance to children. Without it the young will not grow, and this together with the well-recognized fact that milk contains other necessary substances which are lacking in wheat, forms the scientific basis of the bread and milk campaign, and emphasizes the importance of putting milk into bread.

Thus three types of "vitamines," A, B, and C have been definitely discovered and we are now beginning to hear about two more classes called "D" and "E".

Vitamin B is undoubtedly made up of at least two different types of "vitamines" and one of these is termed "D." Thus as the study of this immense subject continues, we may be able to use up a large part of the alphabet. At the present time we have only scratched the surface, but that scratch has revolutionized various scientific opinions and has marked one of the greatest strides forward the "nutrition world" has ever known.

Tickle Their Palates

AND YOU OPEN THEIR POCKETBOOKS

Rich cakes are the favorites.

The fact, that Bakers' Cottolene is 100% fat has made it a great help to bakers.

MADE IN CANADA

Bakers' Cottolene is all richness—all natural color. Its richness makes possible the same results with 12 ounces of Bakers' Cottolene as with 16 ounces of any other shortening.

If you don't already know Bakers' Cottolene, let one of our salesmen explain what it can do for you.

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As previously stated, a "Nutrition Wave" is here. It has permeated the minds of the public and will grow rapidly in importance. "Vitamines" is a word well known in most every American household, and the progressive baker is keeping in step with the times by "vitamizing" his loaf—and by putting out a loaf of the highest nutritional value.

Ingredients of the highest quality, combined intelligently, will produce a loaf of bread which may be properly termed the "ideal loaf." Careful scientific investigation now in the process of completion has shown that every baker has within his grasp the essentials for the ideal loaf. Good bakers' bread today approaches very nearly a perfectly balanced diet, and comes remarkably close to containing all the essential nutrients in their proper proportions. While this type of loaf should be the goal of all ambitious bakers we must remember that one single article of diet will never be used by the civilized world as the sole source of nourishment and the saying that "man cannot live by bread alone" has a scientific basis.

Feeding experiments with white rats show that a quality of loaf of bakers' bread will support normal growth for a remarkable length of time, but even the most encouraging experiments of this sort do not absolutely prove that the loaf is completely balanced in every respect, for while the nutritional requirements of a white rat are surprisingly similar to those of the human body, these animals do not require "vitamin C" but without it man will develop scurvy.

The use of plenty of milk, yeast and malt extract which in addition to their other functions in the dough when combined with other quality ingredients intelligently will enable you to produce a vitaminized loaf, which is truly the 'staff of life." Sanely advertise the fact that you are doing this. Your sales will tell the story anl you will be doing your part in elevating the bread industry to the place which it properly deserves, the first rank of all food industries of the world.

Competition

Price-Cutting is Not Fair Competition.

Competition, sometimes called the ceaseles striving of man against man for a maximum return for his exertions, is an obstacle in the business race which cannot be ignored.

When you hang up your shingle in the first flush of youth, confident of becoming one of tht merchant princes of tomorrow, competition is a bogey of the future. And why shouldn't it be? Youth and first ventures are synonymous and beget a bumptiousnes which only experience can overcome. Personal enthusiasm and the newness of the venture usually insures success for the first few months. But after the newness wears off and the first enthusiasm begins to wane comes the understanding that only hard work intelligently directed will ensure success.

It is then the lesson of competition is learned,—that whatever the field chosen, others are there to challenge the right of all newcomers. The beginner rediscovers business catching schemes which long practice has shown to be unsound. Some of these are overstocking, extensive credit, unwarranted services, and price cutting, which is known to be the quickest method to produce business failure.

Unfortunately price cutting is usually one of the first methods made use of to resuscitate dying businesses. It undoubtedly brings a large return in patronage for a time, and if the prices of some of the merchandise is skilfully raised to cover the difference, failure can be avoided indefinitely, but invariably the firm persistently following the practice has a very short existence.

Any business, to deserve the right to existence, must sell merchandise at a price commensurate with the service rendered, and to achieve outstanding success sell at a price low enough to create a preference or render such a service that the many-sided public to satisfy its needs will not turn to something else as being better or cheaper.

The difference between price cutting and economically priced merchandise seems one of degree and unimportant, but in really the difference is oftentimes the deciding factor between success and failure. Merchandise properly priced to attract the largest amount of sales and net a profit is always based on total cost and takes into account every item of production and selling expense, while price cutting is the blind slashing of merchandise values operating without intelligent consideration for the effect it has on your busines, trade in general or the public.

The price cutting merchant must go under. It is the penalty he pays for artificially setting the cost of production which he can only maintain so long as his capital lasts. This policy impairs capital, is unsound economically, dissatisfies the public and causes other merchandise to follow the same disastrous course in the desire to hold trade. It results in incorrect and unfavorable public opinion concerning retail profits and the sound value of merchandise so reduced in price.

Everyone admits that the laborer is worthy of his hire, and this is true no matter the field of labor. Those who have studied Trade know that the most popular commodity will drop from market just so soon as it no person will continue production the price the public set as its standard of value. So with those firms who insist on selling goods below sound value can undoubtedly exist so long as the visible supply lasts, they eventually kill the market as no person will continuep roduction at a los to satisfy the whims of price cutters, especially where this policy induces the public to accept a lower standard of value than good merchandising dictates.

Price fixing below sound economical values on the part of the British, French, German and American Governments during the war, is possibly the strongest illustration of the results of this policy known today. These Governments, to overcome popular public objections against high war prices, fixed the price of many commodities below the cost of production. They did not take into consideration the effect on related industries or the numerous sources of demand for similar materials made up differently. Many of these commodities disappeared from the market as soon as the visible supply had ended, for the manufacturers found it more profitable to produce other goods which could be sold at a profit.

Price cutting, as a general practice below sound value, by the retail merchants and the mail order houses, will have identically the same effect

because when the manufacturer finds out that this is only establishing a new price level which he cannot hope to meet, he will simply have to retire from the field. Some of our more thoughtful manufacturers and wholesalers have already sensed the effect of this unfair method of doing business and are insisting that their Trade Mark goods be sold at a price which will bring a fair profit to the distributor. This shows foresight on their part, and that they intend to continue building up the market they have already created. The time is coming when every person interested in the Retail Trade will have to carefully consider this question or else be faced with the necessity for continually building up trade in new lines, rather than increasing the sale of well established merchandise.

The eyes of the civilized world just now are turned toward the Valley of Kings in Thibet, where the secrets of 3,400 years ago are being dug up by archeologists. And in opening the tomb of King Tutankhamen they find that when he started his long sleep, 34 centuries ago, his loyal followers, in the belief of their religion, thought he must be plentifully supplied with food of every description when the trumpet should call him on Judgment Day, to bodily form again, and had therefore placed in his tomb eatables of every kind, carefully packed away in hermetically sealed containers. During the centuries-long sleep of the dead Pharaoh, he evidently had no occasion to partake of the post mortem feast provided for him, but the thoughtfulness of his subjects will not have been altogether wasted. The store of eatables found in the long sealed tomb will be the object of interesting study on the part of scientists, with a view of linking up the foods of long, long ago with those of the present. And provided the articles referred to have not become petrified, bakers, too, will be intensily interested in what the commodity which was called the staff of life 3,400 years ago looked like in those days, and it would prove a mighty interesting chapter in the story of bread to learn more of the bread of King Tutankhamen and his people.

NO EXEMPTIONS FOR BREAD EXPOSURE

Victoria has a regulation that prevents the exposing of bread or other food products in shops for sale. Recently a number of the bakers were up before the magistrate for a violation of the law. The plea brought forward by the window bakeries was that they were not essentially breaking the law but it was necessary to leave their bread open in the window or shop in order to permit of proper evaporation. They claimed that their establishments were up to the requirements of sanitation etc., but were told that they would have to go to the council to have the law amended, as no exception could be made in their case.

Human progress is calculated by the contributions we make, constructively, in that work to which we have assigned ourselves. It seems to us that the present-day bakers are doing their full share toward the advancement of humanity, for there can be no sublimer calling than to furnish the people with the most important part of their daily sustenance, bread—and good wholesome bread, at that. Yes, a really constructive contribution to human progress is the watchword of many a member of the industry today.

for Bakers and Confectioners

JAMESON'S — 'JAVANOIL'

Trade Prices
"JAVANOIL"

$4.00 per pound
"Featherweight" Baking Powder—Baker's strength—5-lb tins $15.00 per doz.

Pails, about 35 lbs. 17c per pound.

Kegs, about 125lbs. 16c per lb.

"Javanoil" is a highly concentrated artificial Vanilla Flavor. It is sometimes called Oil of Vanilla. "Javanoil" will not "cook out" or "freeze out" like ordinary Vanilla. One ounce will flavor 12 to 15 gallons of Ice Cream.

Feather Light Baking Powder

This Powder is prepared specially for Bakers use. Its percentage of available gas content is much greater than that of the household Standard. "Feather-Light" has that uniformity of Gas content so necessary for successful baking.

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

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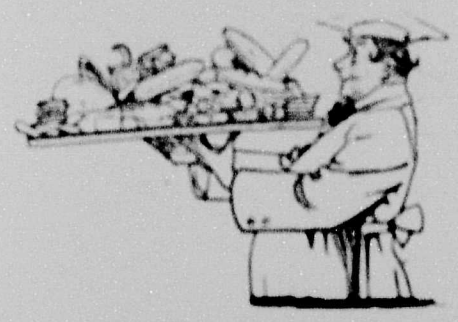

Seasonable Tested Recipes

CHEESE STRAWS.

Formula

Flour, 3¼ lbs.
Water, 2 lbs.
Butter, 4 ozs.
Cream of tartar, ¼ oz.

Method

Make a good smooth dough of water, flour and cream of tartar. The dough should have the consistency of butter. Allow it to rest 15 minutes. When the dough has rested the required length of time, place it on the bench and roll out to about ¼ inch in thickness. Now spread the butter, which has been previously washed to remove the salt, over two-thirds of the dough sheet. Fold in one-third of the buttered portion and then bring the other third of the sheet over the top of this. Repeat this method of rolling once more. Then place the dough on a board. Cover over with a moist cloth and put into a cool place, where it should be allowed to rest about 30 minutes. After the dough has rested the required length of time, roll out again in the manner described above. This process should be repeated three times, when the paste will be ready to be cut into straws.

Making the Cheese Straws.

Take a portion of the dough and roll out to about three-sixteenths of an inch, with the aid of a yard stick and a pastry cutter, cut out long narrow strips about 6 x ⅝ inches. Place on clean pans. Wash with an egg wash and sprinkle fine Roquefort or other dry cheese over them and allow to rest about 15 minutes. Then bake in a fairly hot oven. These cheese straws will come up to a round form resembling straw.

Butter Rings.

Formula

Egg white, 1 qt.
Egg yolk, 1 qt.
Sugar, 2 lbs.
Flour, 1 lbs. 6 ozs.
Corn starch, 10 ozs.
Butter, 3 ozs.
Cream of tartar, ½ oz.
Vanilla flavor, ½ oz.

Method

Put the egg whites into a kettle and whip until light. Then gradually add 1 pound of sugar while the whites are being whipped. After this has been done, put the yolks and the balance of sugar and vanilla into another kettle and also whip until light and frothy. Blend the flour, starch and cream of tartar thoroughly. Add the yolks to the whipped egg whites and then gradually mix in the flour. When the flour has been nearly incorporated, add the melted butter. Take care not to have the butter too hot as this will cause the sponge mixture to run. It should also be incorporated very carefully for the same reason. Put the mixture into fluted forms having a tube in the center and bake to a golden brown color. Invert on boards immediately after baking.

Fruit Bars.

Formula

Brown sugar, 4 lbs.
Shortening, 2 lbs.
Eggs, 1 pt.
Milk, 1 pt.
Soft wheat flour, 6½ lbs.
Ammonia Bicarbonate, 1 oz.
Raisins, 3 lbs.
Chopped nuts, 2 lbs.
Cinnamon, ½ oz.

Method

Put the sugar, shortening, eggs and spice into the bowl and rub briskly to incorporate the ingredients. Dissolve the ammonia in the milk, add it to the mixture and stir to break it up. Now add the flour and mix until smooth. Then add the raisins and chopped nuts and again mix. Now divide the mixture into long strips, place one sheet pans and flatten. These strips should now be washed with an egg wash and sprinkled with coarse granulated sugar and baked at about 360 degrees F.

Vanilla Jumbles.

Formula

Sugar, 9 lbs.
Shortening, 5 lbs.
Whole eggs, 1½ qts.
Milk, 2½ qts.
Salt, 2 ozs.
Bicarbonate of soda, 2¼ ozs.
Flour, 16 lbs.
Vanilla flavor, 2 ozs.

Method

Put the sugar, shortening, salt and soda bicarbonate into the mixing bowl and rub the ingredients to a creamy consistency. Now add the eggs gradually while the mass is being rubbed. After the eggs have been incorporated, add the milk Add the vanilla and stir to break up the creamed mass. Now add the flour and cream of tartar and mix until the mixture becomes smooth. Put a portion of the mixture into a canvas sack into which a star tube has been inserted and deposit the jumbles on slightly greased and dusted pans. Allow them to remain in the rack for an hour to an hour and a half and bake in a flashy oven.

Vanilla Wafers.

50 lbs. soft winter wheat flour
35 lbs. powdered sugar
15 lbs. butter
2¼ lbs. shortening
Vanilla flavor to suit
4½ ozs. soda
4½ ozs. ammonia
1 gal. eggs
About 2½ gals. sweet milk.

Run on die to make wafer 2¼ to 2½ inches in diameter. Mix soft but not so it will run to feathered or brown edge. Cream sugar, shortening and butter. Add flavor. Beat eggs and add slowly. Add milk and sift in ammonia. Sift soda in flour and add. Mix thoroughly. Run plain.

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

Stands for the Highest Grade Butter

It is our endeavour to maintain the Highest Standard, and you can safely RECOMMEND this brand to your customers.

Reliability goes with SHAMROCK BRAND

P. Burns & Company, Limited

VANCOUVER CALGARY EDMONTON

"EFFICIENCY" Brand Heavy Rubber Footwear

Brown and White.

HIP, STORM KING and KNEE BOOTS

THREE, FOUR and SIX EYELET LUMBERMEN'S

WE ALSO CARRY A LARGE STOCK OF "MALTESE CROSS" BRAND BOOTS—LUMBERMEN'S —AND LIGHT RUBBERS.

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Gutta Percha & Rubber, Ltd.

526 BEATTY STREET, VANCOUVER.

564 YATES STREET, VICTORIA

"Pioneer Brand"—

ROLLER AWNINGS

Dealers !

GET OUR PRICES AND ILLUSTRATED CATALOG.

THE bright days are just about here—There is a lot of store and residential Awning busines in your locality. Go after it—give them a "Pioneer Brand" job—they'll be satisfied.

Shipments to all points in B. C.

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WILL be used extensively this year throughout B. C. If you intend replacing your present awning—This awning is the most economical and easily operated awning on the market. All fixtures are malleable iron. The mechanical attachment is the famous "ASTRUP" Patent Bevel gear—the crank of which, operates on the self locking principle. There is nothing to get out of order—without a doubt the most up-to-date awning you can buy.

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LIMITED.

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When You Use a Paper Bag

you expect it to carry your wares home. If it doesn't you dissatisfy and possibly lose a customer.

Good bags are as necessary as good wares. CONTINENTAL bags run uniform and do the work they are supposed to do.

Specify CONTINENTAL on your next order for Paper Bags.

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The Continental Paper Products Ltd.

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New Line of Cream Sodas

'Queen Royal'

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.

Fire Prevention

Figures which are now being prepared will prove that Canada's fire loss in 1922 was appalling.

It does not seem to be clearly recognized by business men that all loss from fire is TOTAL and IRREVOCABLE.

The fact that an indemnity may be collected by the victim of the fire, simply means that the rest of the community pays a tax for that purpose.

As a young country struggling to achieve economic independence, we cannot afford to further handicap ourselves.

MUTUAL INSURANCE is nothing less than an attempt to reduce fire loss through careful selection, rigid inspection, and intelligent co-operation, through enlightened self-interest—It necessarily follows that because the policy-holder shares in the dividend earned by his Association, he is going to watch his own risk carefully first, and take an intelligent interest in community fire prevention.

WHY NOT INVESTIGATE THE MUTUAL PLAN?

A mailing card will bring you full particulars if addressed to—

Geo. S. Hougham

Retail Merchants' Underwriters Agency

422 PACIFIC BUILDING VANCOUVER

The Easter Breakfast "Premium" Ham or Bacon

That Breakfast on Easter Morning should consist of Bacon and Eggs has become almost as honored a national institution as Turkey for Thanksgiving.

But on this Easter Morning, bright with the promise of Springtime—vigor—and joy—the Bacon certainly should be "**Premium**"—the World's standard—as befitting the occasion. Substitute ordinary Bacon or Ham for Swift's "**Premium**" and you dull the joy of the meal.

For Swift's "**Premium**" Bacon is of characteristic and distinctive quality. Firstly, by its choice selection—for "**Premium**" Brand must have just the right proportion of fat and lean. Then next it possesses an unmatched succulence and savoriness due to the exclusive Swift process of curing and smoking. Order Your Supply Early and avoid any possible shortage.

Swift Canadian Company, Limited