Fifteenth Year

"The Paper the Retailer Reads"

JANUARY, 1923

THE BRITISH COLUMBIA RETAILER

20c Per Copy; $2.00 Per Year. VANCOUVER, B. C. VOL. XV. No. 5.

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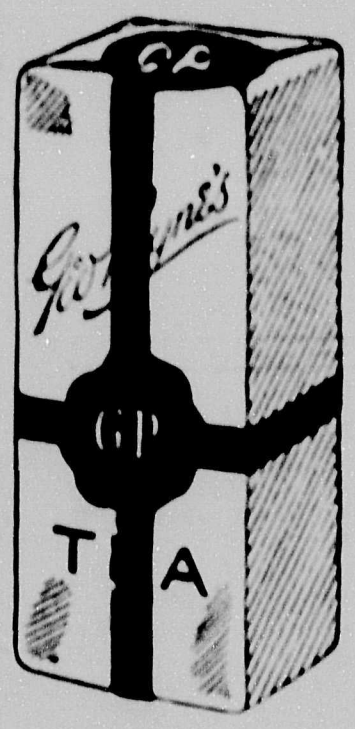

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"The End of a Perfect Day"

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

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

¶In packages designed to beautify your store.

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Perfect Seal jars, 12 to a case.

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VANCOUVER, B.C.

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.

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R. M. A. Withdraws Legal Support in Sales Tax Writs

Over two hundred writs issued against Retail Merchants who fail to consider themselves manufacturers—Dues paid in support of Association inadequate to fight avalanche of writs issued—Vancouver Branch determined that final test case shall yet be taken to supreme court of Canada.

There can be no question that retail merchants in every province of the Dominion realize the necessity of contributing their just share towards taxation revenue, but the descriminatory method of collection has aroused much dissapproval.

There are many instances where storekeepers are making payments to revenue officers, inadequate to the volume of business done. It seems to be a common practice for a certain class of merchants, doing a thriving business, located in principal thoroughfares, to side step the payment of the requisite tax.

The defunct luxury tax encouraged unscrupulous merchants to perpetuate countless abuses and there appears to be a marked similarity between it and the present sales tax. It is high time that legislation of such indefinite nature be removed from the statute laws of the country.

At a recent meeting of the B. C. Board, R. M. A. held in the Pacific Building, Vancouver, Daryl H. Kent, first vice-president, pointed out that since the Dominion board has declared its inability to continue takking sales tax cases to court, having already spent enormous sums in an endeavour to reach a solution as to what constitutes a manufacturer, it is now up to the several provincial branches of the association throughout Canada, to formulate by combined action, a scheme whereby one final test case can be submitted to and tried by the law courts of the country, to determine whether the seven cases already won by the Association can admittedly constitute a precedent. The law makers of Canada appear disinclined to permit the Supreme Court to give a decision in these cases; the only case to reach that court was thrown out on a technicality, and appeal refused.

Writs are now being issued against some two hundred retail merchants, and notices are being prepared by the British Columbia executive to the effect that the Dominion board at Ottawa have been forced to abandon their stand originally taken against the payment of the sales tax where the status of the merchant is a matter of uncertainty.

This question will not be allowed to drop. A determined effort is under way to procure and present to the Premier of Canada a petition from every retail merchant who must realize that the present attitude of the government as regards the enforcement of these particular tax payments constitutes persecution in the guise of prosecution and if the court decisions already handed down in favor of the retail trade, are of no avail, drastic measures must be taken to convince the government that discrimination and unfair methods of tax collection must be eliminated from the statute laws of Canada.

Every member of the Association in B. C. upon whom a writ has been served is requested to communicate immediately with assistant Provincial Secretary W. F. Ing, of the B. C. board who will take care of each case, and advise accordingly.

Some Retail Contests That Are Illegal

Wheels of Fortune and Shell Game Contests that run foul of Dominion Act should be avoided by all Merchants.

Often entered into ignorantly, not with a desire to violate law.

By E. M. Trowern.

At the last session of the Dominion Parliament our association secured an amendment to the Criminal Code, which reads as follows:

"Every one is guilty of an indictable offence and liable to two years' imprisonment, and to a fine not exceeding two thousand dollars, who disposes of any goods, wares or merchandise by any game or mode of chance, or mixed chance and skill, in which the contestant or competitor pays money or other valuable consideration, or

"Induces any person to stake or hazard any money or other valuable property or thing on the result of any dice game, shell game, punch board, coin table or on the operation of any wheel of fortune."

Guessing Number of Beans in a Bottle Now Illigal.

Previous to the passing of the above amendment to the Criminal Code, the Courts have held that guessing the number of beans in a bottle or other similar device was not covered by the Act, and as we had so many complaints regarding this matter from all parts of Canada, it was brought before the Annual Convention of the Dominion Board of our Association, and they unanimously decided to secure legislation to stop it.

This amendment was prepared and secured through the efforts of our association to prevent a host of schemes such as the above, which have for some years been creeping into the economical life of Canada, and which we believe tend to lower the trading policy of retail merchants, and do injury to the public as well.

Some of the members of the druggists' section of our association requested our opinion recently as to the legality of a proposal which was submitted to them, and which we understand was submitted to retail druggists generally, by a firm of manufacturing pharmacists, and which we understand was withdrawn when it was found that the above amendment to the Criminal Code made it illigal.

The proposal was as follows:

The firm offered to sell goods to retail druggists valued at seventy-five dollars ($75.00). Along with these goods they were to supply a doll valued at fifteen dollars, for which they asked nine dollars and forty cents. The company was to supply a pound bottle full of beans and also tickets, and asked the retail druggist to give one of these tickets to every purchaser of the above praparations who purchased twenty-five cents' worth. The customers receiving tickets were to have had the right to guess how many beans there were in the bottle; the one guessing the nearest number of beans contained in the bottle to get the doll as a prize. The number of beans contained in the bottle was made known to the retail druggist and the drawing was to have taken place sometime in December.

All such schemes are now illegal, and if any such scheme, or schemes of a similar character, should be in operation in any city or town, and any retail merchant should have any doubt as to the validity of the Act and desires to test it out in the courts, we will be pleased to take charge of the prosecution.

On September 27th, 1922, a well-known firm conducting a department store, desirous of holding a special sale to celebrate the founding of their business, advertised and conducted a birthday anniversary sale. With every sale they made, and to anyone who asked for one, a metal coin was given bearing a number. Duplicates were kept and on the 16th of October the duplicates of the coins issued were placed in a churn, and a drawing was made to ascertain who were the winners of the prize.

On October 27th, 1922, the firm was charged in the Police Court, Ottawa, with having unlawfully conducted or managed a scheme, contrivance or operation, for the purpose of determining who were the winners of certain property, to wit: One automobile, one grafonola, one cabinet, one electric vacuum cleaner, one lady's coat, one stove, one set of dishes, one overcoat, one comforter, one smoking gown, one silk negligee, one blouse, one girl's coat, one boy's suit, one club bag, woollen blankets, one electric heater, one silk sweater, one electric iron, one pair of gloves, one hand bag, and one pair of stockings, proposed to be advanced, given, or disposed of by such scheme, contrivance, or operation.

Acted on Solicitor's Advice

In conducting the prosecution against the firm the Crown Attorney presented the following argument:

"It was an advertising scheme purely and simply, the firm expecting to be reimbursed for the expense for the cost of the prizes through increased sales, and where the discs were given to non-purchasers this was not done through generosity, but to try and protect themselves from just such a prosecution as this. I contend that what has been done in this case has been in direct violation of the statute, and that a conviction must be effected. Nobody believes the firm knowingly did wrong; it acted in good faith, on the advice of its solicitor, but it has erred, and the statute has been contravened."

The counsel for the company made the following statements:

"The difference between my learned colleague and myself narrows down to a small thing. There is such a thing as good will between a merchant and his customers. A merchant's business must be built up on the faith and trust that he can instal in his patrons, or he cannot succeed. If you find that the company has not acted upon this basis, then my client is guilty, but to reach this climax, you must disbelieve the evidence he has given that he did not enter into it for profit, and find that he conducted this scheme for motives of profit or gain."

In giving judgement on October 31st, 1922, the police magistrate said:

"In weighing the Act carefully, I find that the accused has violated the law as far as carrying out a scheme of lottery is concerned, and I impose a fine of $500 and costs and I also direct and order that the said

goods of the company be confiscated and held and disposed of as the Attorney-General may direct."

The above cases give further evidence of the necessity of all retail merchants keeping in close touch with our association in all matters of a commercial character; it is your association, and it is equipped to take care of your interests; we ask you to use it.

If you hear of any violations of the above Act, please notify the Secretary of the Provincial Board of our Association in your province, and they will receive our immediate attention.

The above cases cover in a general way most schemes of this sort. They all vary, of course, more or less in detail, and for this reason we ask all of our members—those who may be induced to enter into any such plan, or those who are opposed to all such measures—to submit to us, through the Secretary of the Provincial Boards of our Association, whose addresses appear hereon, any plan that may be suggested to our members, or any plan of the sort that is now in operation and we will gladly give you our opinion regarding same.

GREETINGS TO THE RETAIL MERCHANTS OF CANADA.

From

The President of the Retail Merchants Association of Canada, Inc.

I wish to extend to all the Retail Merchants of Canada Best wishes for the year 1923.

During the year 1922 we have been obliged to merchandise very cautiously owing to the unsettled conditions of the markets and the indifference of the buying public.

It is true that Canada enjoyed a bountiful harvest, but owing to world conditions the returns were more or less disappointing.

In view of the above Retail Merchants more than ever before are required to be students of economic conditions, and we must realise that merchandising is a profession requiring a knowledge derived from close study and experience.

During the past year the Dominion officers of the Association have been aware of the difficulties facing the retail trade and have endeavored as far as possible to protect the interests of the Retail Merchants as they were affected by legislation or otherwise.

We have many important matters under consideration at the present time, some of which will be dealt with at the next Session of the Dominion Parliament. The most important question before us is that of Taxation.

As citizens of Canada we realise that the Dominion must have revenue, and we have made recommendations with that end in view. These recommendations were made with the object of creating the least possible interference with trade generally. You will remember that we suggested that the Sales Tax be applied at the source, thus avoiding the difficulties, annoyance and expense of other forms of taxation, such as the turnover tax, the tax on receipts, etc.

At the Dominion Convention held at Halifax, August 8th to 11th, 1922, at which there were representatives from all parts of Canada, fifty-six resolutions were passed in the interest of the trade generally. An examination of the variety of subjects arising at such a meeting causes one to realise the importance of such an organisation as ours. The Retail Trade of Canada is growing in importance, and is worthy of the interest and consideration of the best minds engaged in it.

I wish to take this opportunity of inviting renewed interest in the work of the Association, and in the possibilities for the future. Our success lies in organisation and increased membership. Individually we can accomplish little, but united or collectively we can do much to improve conditions in the retail trade. I trust that wise leadership in the various Provinces of the Dominion will bring us to our next Annual Convention stronger than ever before.

Again I wish you all prosperity for the year 1923.

Yours sincerely,
J. A. BANFIELD.

President, Dominion Executive Council and Dominion Board, Retail Merchants Association of Canada, Inc.

Winnipeg, January 1st, 1923.

Worth Buying

A man and his wife were viewing the scenery surrounding a house that was for sale.

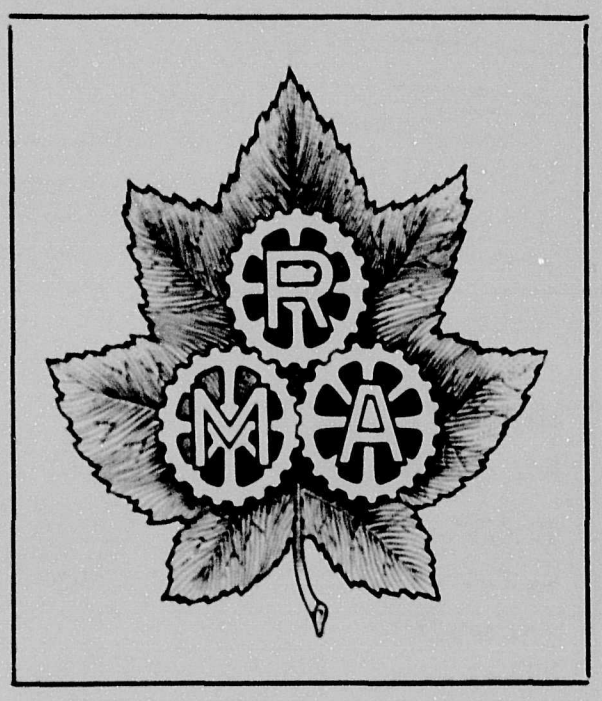
"This lovely scenery strikes me speechless," exclaimed his wife.

He bought the house.

EMBLEM FOR THE RETAIL MERCHANTS' ASSOCIATION OF CANADA, (INC.)

At the last Dominion Convention of the Retail Merchants' Association, held at Halifax, N. S., B. Stanley Ross the energetic New Westminster member of the Association, submitted a design for an emblem for the Association. This was accepted by the Dominion Board.

The design takes the form of a maple leaf upon which are imprinted three wheels bearing the letters R. M. A. representing a crown gear. Mr. Ross happily points out that in his opinion, the retail merchants of this



Dominion constitute the crown gear in Canada's commerce; and since there are sixty trade sections affiliated with the R. M. A. these are depicted in the cogs of the crown gear wheels.

It will be noticed that in the illustration of the emblem there are twenty-one cogs in each wheel making a total of sixty-three, and Mr. Ross explains that these are positioned to allow for trade section expansion.

These emblems will, in all probability be manufactured in British Columbia. Window signs will also be obtainable with the word "MEMBER" above the emblem proper and the wording "THE RETAIL MERCHANTS ASSOCIATION OF CANADA, (INC.) on a ribbon below. These latter will be made of metal in colors size approximately 7 by 9 in.

An emblem committee has been appointed with the following personel: J. A. Banfield, Winnipeg, Dominion president; John Watson, Montreal; T. F. McDowell, Vancouver; Henry Watters, Ottawa; J. H. Crowder, Vancouver; with E. M. Trowern, Ottawa, secretary and B. Stanley Ross, (designer of the emblem), New Westminster, Chairman.

How to Prepare for Income Tax Time

By A. M. Burroughs business method specialist—Burroughs Adding Machine Company, Detroit, Michigan.

(Special to the B. C. Retailer)

Article I.

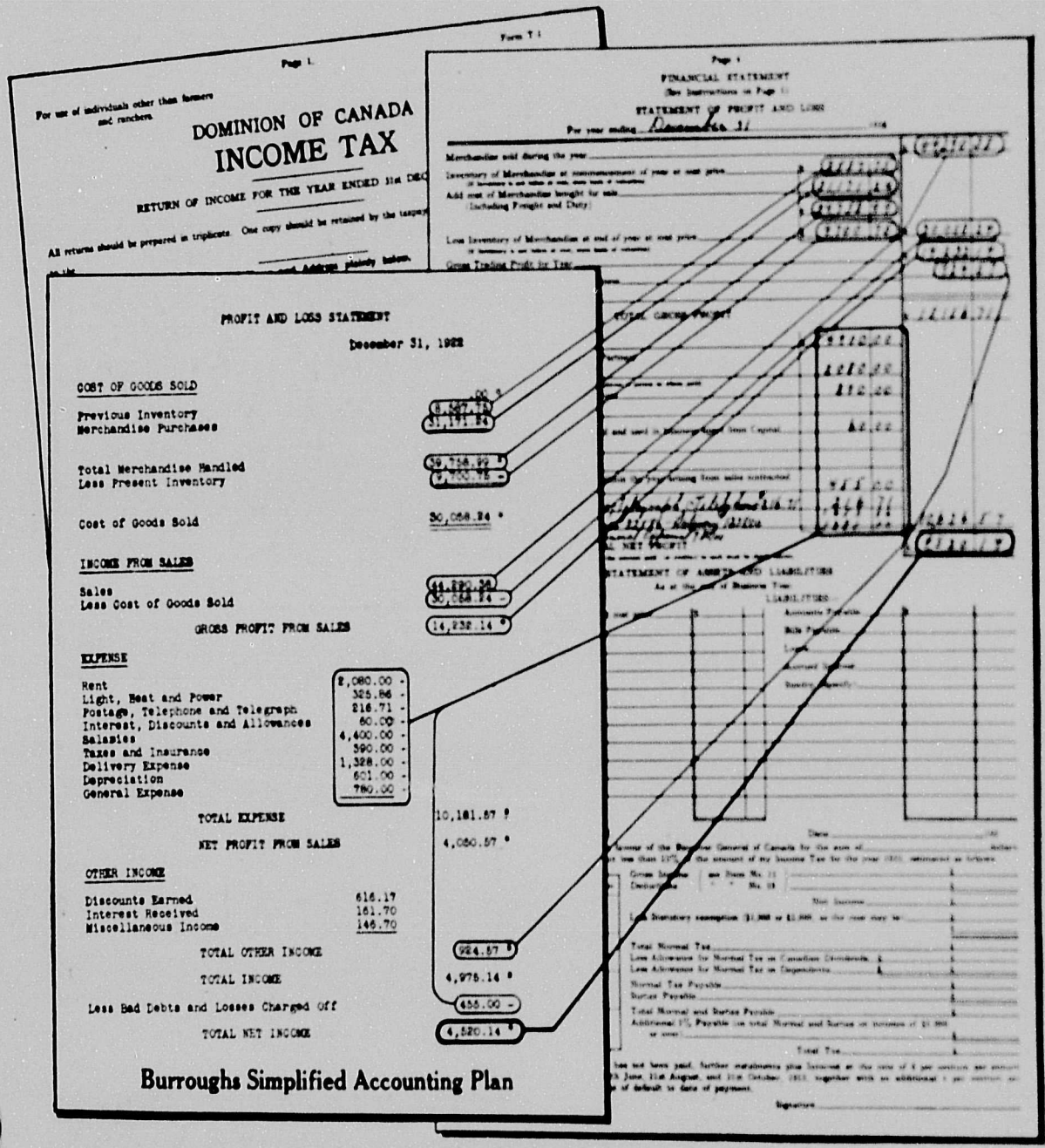
When the Canadian Government said to the business men "You must keep strict account of your business and give me a certain part of the early profits to help pay my expenses. We will check you up to see that we get our share," it said something that caused and is still causing a lot of trouble in practically every business enterprise in Canada.

To insure that the Government gets it's share it insists that adequate books of record be maintained that may be audited by inspectors. They are not allowed to accept returns based on approximation and will require a statement under oath that the return is true and correct. It insists further that these records show: **Total sales, cost of sales, inventories, salaries and wages paid; interest, deductions, repairs and all other expenses, investments, legitimate deductions** and all income other than business profits.

While the Government is only concerned directly with this information, the business man has the additional concern as to how he himself is to gather it. The method of gathering this information is something every business man has to take into account. It must be done, and the logical thing is to do it the way that requires the least effort and at the same time produces the most accurate results.

In this series of articles we will outline, briefly, a method for collecting necessary facts that is simple and easily handled and yet adequate for the purpose of nearly every merchant.

The illustration accompanying this article shows an income tax return form filled out by a small merchant in Ontario and the profit-and-loss statement from which he copied the figures.



What business man, puzzling over his own problem of preparing a complete and truthful income tax return, would not be happy to have such a simple, yet adequate statement of HIS OWN business all ready. Yet it is not difficult to gather the figures from which such a statement and income tax return are made. It is simply a matter of entering on a single sheet of paper each day the records of each business transaction: then distributing those items to sheets of a general ledger where they will accumulate under proper headings. At the end of the year, or in fact, at the end of any day in the year that they are needed the story of your business is an open book to you or your Government. For you simply transfer totals from these general ledger sheets to your profit-and-loss statement and the thing is done.

In the succeeding articles we will show how the daily records of each business transaction become a part of your profit-and-loss statement. Keep this copy of the magazine so that the two succeeding articles of this series will be more easily understood.

THE COST OF FIXTURES.

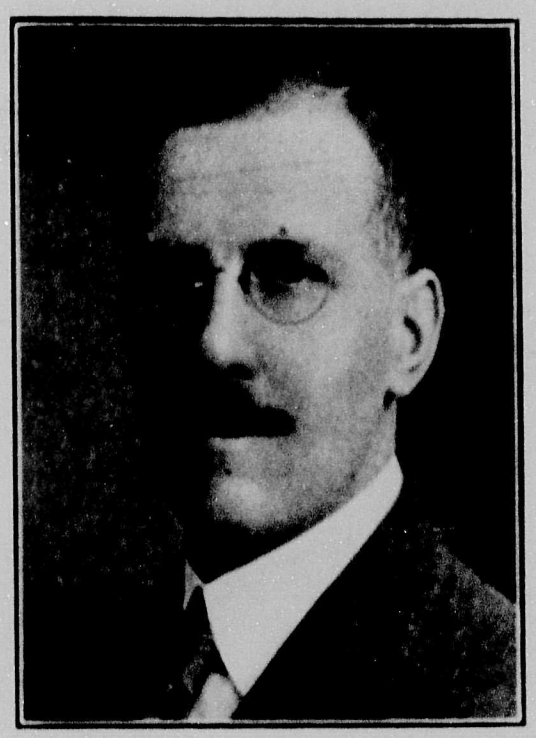
There are not many retailers who do not admit to themselves that fixtures are perhaps the most important feature of the modern store. Even the smallest business cannot hope to succeed unless its wares are displayed so that the public can see the goods.

"But consider the cost," says the cautious merchant.

Cost in fixtures is a misnomer. Fixtures are not a cost. They are a prifitable investment, and one that returns heavy dividends. The customer pays for the showcases and other fittings in the increase business those fixtures bring.

The right type of equipment has a double value to the store. It adds to the appearance of the place, and creates the prosperous modern impression that every successful store must have. People would rather shop at a store which appeals to the eye and makes shopping easy.

Fixtures permit the retailer to do business easier, quicker and more efficiently. They maintain his stock always in sight, where it won't become shop-soiled, and where the goods sell themselves.



E. R. McTAGGART, President, Greater Vancouver Branch, R. M. A.

Good equipment permits a dealer to handle his trade with less help, thereby reducing the salary list. It means investing money to be sure, but such money is preferably put into fixtures than into extra clerk hire, where the benefits are problematical, for even the best of clerks cannot sell goods which are hidden from sight.

Don't look upon fixtures as a COST. Consider them as a profitable INVESTMENT.

THE ORIENTAL IN OUR MIDST.

Newly elected president of Greater Vancouver Board R. M. A. advocates more serious thought on Oriental question.

In a recent address, E. R. McTaggart, president of the Greater Vancouver Branch R. M. A. in discussing the problem of Oriental Immigation, said in part:—"I am absolutely opposed to some of the ideas and schemes to dispose of the Oriental advocated by some of our retail merchants.

"To say glibly that the Oriental should be run out of town, or tarred and feathered and run into the inlet are remarks that will get us nowhere. If such bombastic utterances are indulged in the question will become complicated to a point whence redress will be difficult.

"At the outset, I want to make a plea for more serious and honest thought on this question. This matter cannot be settled here, but we can rest assured that the success, or failure of one attack will depend largely upon the methods we use.

"Although the problem here is irritating, markedly so in my own line of business, I am of the firm opinion that Ottawa is our point of attack strategically. We speak of unfair competition; of these Orientals underselling us—not in service, mind you, but in price only. This feature would be overcome to a large extent if these same Orientals were forced to live up to our laws, as you and I are compelled to do.

"If, for instance the laws regarding building restrictions were enforced so that the Oriental is not permitted to live in a "piano-box," minus sanitation, you would see some difference.

"If you or I build a house we must arrange to put in rooms of not less than a certified specified size and more than that we are compelled to obey the law to the letter.

"Again if the laws relating to Minimum Wage were applied to Oriental help in Oriental stores the situation would be improved. Reports are verified that Orientals are serving their trade while in disgusting physical condition. No one doubts that this situation exists, but gentlemen, it exists because we allow it to exist. If the laws were enforced, these problems could be done away with. I say this to bring out the point that we, as members of the R. M. A. and as merchants of the city of Vancouver must get from behind our counters, away from our own street, and our little city. Let us ascend a hill somewhere, where we can obtain an unbiased view of the situation.

HERMAN NEILSON, 1st Vice-president, Greater Vancouver Branch, R. M. A.

"I have said that I believe Ottawa is our strategic point of attack, and more especially is it so since we have arrested the attention of our member, Mr. McQaurrie. This is to my mind one of the most prominent achievements of the R. M. A. during the past twelve months namely, arousing our members at Ottawa to the fact that a real menace exists here on the Pacific Coast. Our energies must be directed towards bombarding the East with propaganda, acquainting those in power of the seriousness of the problem, and getting them to realize the necessity for their support. Do not let the local situation, irritating as it may be, blind us to the real source of our trouble. Let us be broad minded enough to see the value of working to the point where the greatest good can be achieved for the greatest number."

STRANGE!!

Isn't it funny—
That a man who thinks
He is a business man
Will get up in the morning
From an advertised mattress,
Shave with an advertised razor,
And put on advertised under wear,
Advertised hose, shirt, collar, tie and shoes,
Seat himself at the table,
Eat advertised breakfast food,
Drink advertised coffee or substitute,
Put on an advertised hat,
Light an advertised cigar,
Go to his place of business
In an advertised car,
And yet he'll turn down advertising
On the ground that it doesn't pay!

LESLIE G. HENDERSON, 2nd Vice-Pres. Greater Vancouver Branch, R. M. A.

"HE SERVED."

The death of John Wanamaker marked more than the passing of the greatest merchant in the world, more even than the end of the most remarkable career in retail history. It marked the passing of a man who found his own opportunity and cultivated it until it produced rewards surpassing even his own dreams, a man who refused to admit the existence of the word "failure," a man who built upon an ideal a structure which reached the skies and, above all, a man who raised a mechanical trade to the level of an honored profession.

The epitaph of John Wanamaker might be written in the two words, "He served."

He served his customers, because he realized that the only road to commercial success lay through the insuring of satisfaction in every possible way. He served his country in his occupancy of the office of Postmaster General during the Harrison Adminstration and in the exceptional work undertaken under his supervision during the World War. He served his employees through the inauguration of a many-sided Welfare Bureau and the abolition of a multitude of abuses which were current before the establishment of the Wanamaker organization. He served himself through strict adherence to principles grounded solely upon a consideration of what was right and just. He served his God through his many charities and his constant efforts to extend the influence of the church with which he was affiliated.

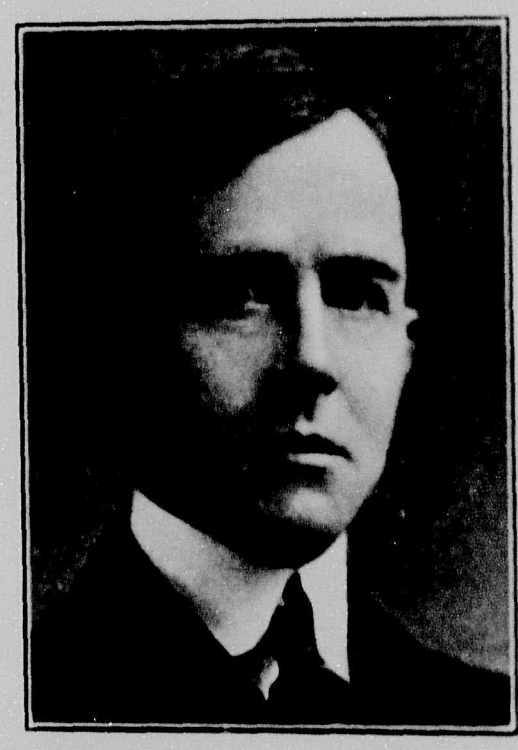
Viewed strictly from the commercial side, the career of John Wanamaker presents convincing proof of the value of studying what has been done by others and then applying it to his own business. He copied no man, but he adapted the systems of many. He was constantly studying other practices and other businesses. But in whatever he did, whatever he wrote, whatever he said, whatever he thought, was the personality, the indiviluality and the originality of John Wanamaker.

From the time, as a boy, he was refused permission to exchange a gift which he had purchased for his mother, he dreamed of the kind of store he would have. As his dreams commenced to shape themselves into a concrete reality, he constantly changed and improved them, never being satisfied with anything short of complete success.

He dreamed as no merchant has ever dreamed before, but he made his dreams come true. He applied his thoughts, his plans, his theories, his ideas and his ideals to the work at hand—and then, instead of delegating this work to others, he gave it the benefits of his personal supervision and the impetus of his own individuality.

The whole fabric of the Wanamanker merchandising system was built around the principle "Give and ye shall receive." He gave his all to the world and he received, in return, practically all that the world has to give—honors and office and pecuniary reward and, more than all, the confidence and good-will of every one who came in contact with the stores which he left behind him as a tangible monument to the memory of the greatest of merchants.

Truly, he served.



G. H. JARMAN, Honorary Secretary, Greater Vancouver Branch, R. M. A.

Recent Incorporations

Pacific Coast Sheep Co., Ltd., 2590 Eaton St., Vancouver. $10,000. Dealers in farm products.

Universal Manufacturing Co. Ltd., 70 Fairfield Bldg., Vancouver. $10,000. Acquiring exclusive licence to manufacture and sell a holder for milk bottles.

Chase-It Soap Manufacturing Co. Ltd., Room 103, 570 Granville St., Vancouver. $10,000. Soap manufacturers.

Fook Sang Co. Ltd., 810 Yorkshire Bldg., Vancouver. $10,000. General merchants and brokers.

The Pinchin Bread Co. Ltd., 409 Bank of Nova Scotia Bldg., Vancouver. $100,000. Taking over the bakery business carried on under the name of Rose's English Bakery, Limited.

Canadian Industrial Processes Ltd., Victoria. $200,000. Extracting, recovering and refining oils, drugs and other mineral products.

Efficiency and Engineering Corporation Ltd., 1004 Standard Bank Bldg., Vancouver. $100,000. Capitalists, financiers, manufacturers' agents.

The Greenhill Sales Agency Ltd., Penticton. $10,000. Acquiring the business of the Greenhill Sales Agency; agency and commission business.

MILLINER'S PROTEST.

Exception taken to exorbitant packing charges demanded by Eastern manufacturers.

Considerable discussion has taken place recently among local millinery establishments regarding the high packing charges demanded by Eastern wholesale millenery houses.

The question was taken up by the Vancouver branch R. M. A. with the Eastern Houses, with the result that the wholesale millinery section of the Toronto Board of Trade forwarded the following communication to secretary Ing signed by the leading houses:

Toronto, Dec. 28th, 1922.

The Secretary,
Retail Merchants Association of Canada,
420 Pacific Building,
Vancouver, B. C.

Dear Sir:—

Re: Packing Charges.

Answering your letter of December 16th in this connection, we beg to advise you that we have given your letter careful consideration and notwithstanding the fact that American Manufacturers have discontinued the practice of charging for packing cases as a separate item, we have concluded that it is best for us to continue to do so. The English European and Canadian practice not only for millinery goods but for goods in general is to charge a separate amount for packing cases.

We quite realize that charges made on your invoices including the sales tax have become burdensome, but permit us to say that we have to carry the same burdens and others which effect the wholesale trade more particularly.

We might further say that if we were to adopt the American practice of including the cost of the cases in the price of the goods it would necessitate a change in the way of our marking our goods, and as on the whole the present system is apparently quite satisfactory to the trade, we regret that it will be impossible for us to meet you and beg to inform you that we will be obliged to continue to charge for packing cases as heretofore.

We are,

Yours respectfully,

Contending that American houses make no charge for packing, it is understood that many Vancouver milliners will deduct these charges from Eastern invoices, notwithstanding the above communication. If so—what then?

BUSINESS SALES SERVICE

We have clients for general stores, Drygoods Mens Wear and Hardware stores anywhere in B. C. for quick sale. List your business with

Pemberton & Son
418 Howe St. Vancouver, B. C.

New Service Plan of the Retail Merchants' Association

How it will operate towards branches, Trade Sections and individuals — Executive officers and members will benefit by following instructions outlined in preceding articles

By Daryl. Kent, First Vice-President, B. C. Board R.M.A. of Canada

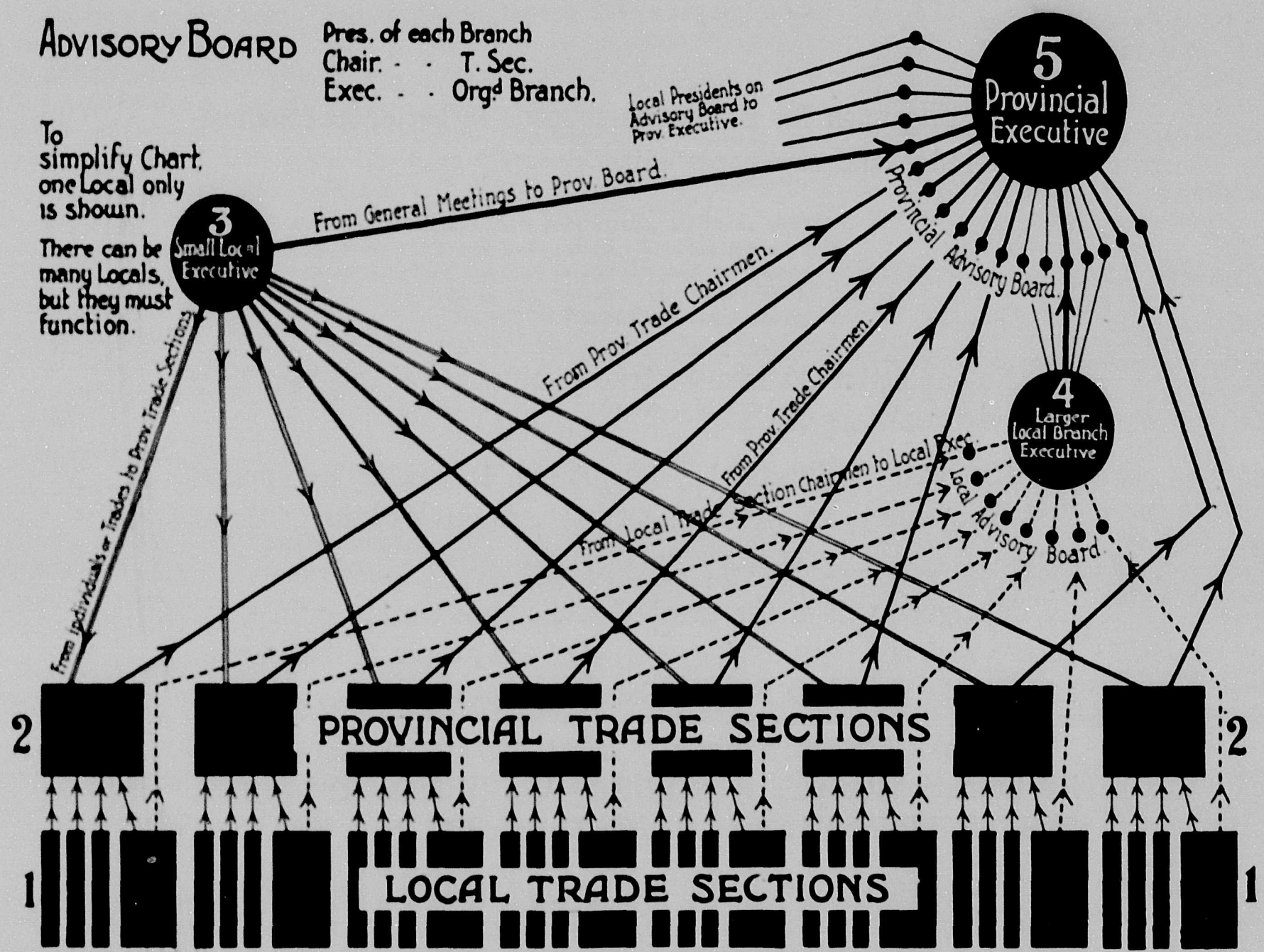


Chart showing proposed Trade Sectional functioning of R. M. A.

R. M. A. Meetings (Trade Section and Regular Executive) Held since Dec. 1st to present date.

December 4th.—Monthly luncheon meeting of Greater Vancouver Branch. Business: Decoration of streets during Xmas season.

December 15th.—Vencouver Weekly Executive. Business: Amendment to Municipal Act. Campaign for funds for Oriental and Deficit Fund.

December 5th.—Druggists' Special Meeting to discuss closing hours for drug stores.

December 11th.—Milliners' Section Regular Meeting. Business: Resale prices of hats at less than standard prices. Appointment of appraiser in connection with Customs Dept. The adoption of certain seasons for millinery trade. Formation of business women's seciton in R. M. A.

December 29th.—Vancouver Executive Regular Meeting. Business: re the payment of 5% Sales Tax. Receipt Stamp Tax. Freight rates.

January 3rd.—B. C. Board Executive. Business: General Executive work. Sales Tax, Receipt Stamp Tax.

January 5th.—Vancouver Executive Meeting. Business: Next dollar day. Subscriptions and donations to other Associations, fairs, etc.

January 8th.—Milliners' Section Meeting. Business: re packing charges by manufacturers in Canada.

January 10th and 15th.—Confectioners' Bakers' Furriers' and Florists' Trade Section Special meetings to discuss advisability of continuing opposition to Sales Tax.

January 15th.—B. C. Board and Provincial Branch Executives special meeting to discuss Oriental Restriction Bill.

Buying and Selling

no longer a personal matter

Commenting upon the advancement made in better merchandising, an influential newspaper editor recently said:

> "For countless generations buying and selling were intensely personal matters. During our own generation an innovation known as advertising—or massed selling—became a factor. It constitutes an advance far greater than all the progress made in past centuries."

No one better realizes the true significance of this fact than the wide-awake grocer.

His better judgment has taught him to put public opinion first; he wants to know what his customers think of the goods he stocks.

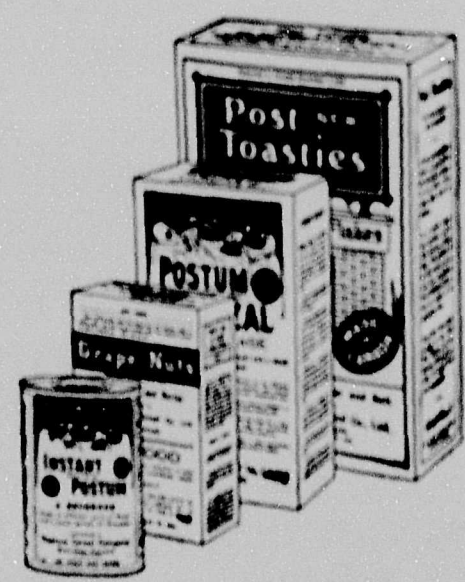
The good-will of the great Canadian consuming public, together with the friendly cooperation of the grocer, is the biggest asset of the Canadian Postum Cereal Company.

It took many years of steady year-round advertising to establish the national popularity of **POST TOASTIES, GRAPE NUTS, INSTANT POSTUM AND POSTUM CEREAL.**

That, together with Highest Quality and Moderate Prices, Make the Buying and Selling of the Postum Line an easy matter for every grocer. Furthermore, the sale of these products is guaranteed.

There's nothing more to add but our famous slogan—

"There's a Reason"



Canadian Postum Cereal Company, Ltd.

45 Front St. E., Toronto

Factory: Windsor, Ontario

GROCERIES & PROVISIONS

GENERAL BUSINESS

From the retail grocer's point of view January has been a quiet month to date This condition is quite common during the first month of the year. A quiet January gives the retailer a good opportunity to take stock and get his house in order. One of the noticeable features of the grocery business this month has been the unusual number of stores opening up in all parts of the city and suburbs. There have also been a number of changes during the past month. Wholesalers are offering the usual concessions after stocktaking on slow moving lines.

Another noticeable feature in the trade has been the very small number of failures recorded during the past few weeks which would indicate a more healthy state of affairs in the retail grocery business. Out of town business is opening up well, especially in lumber and mining centres.

Sugar: Locally there has been no price change since our last issue. The San Francisco market has experienced two small declines, while Montreal prices advances 15 cents on January 1st. Raws in the trading centres are easier and it is difficult to explain the recent advance in Montreal. We are rather inclined to predict a reduction here, before any advance takes place.

Canned Vegetables: Market steady on all lines, with no price changes reported, albeit there are slight concessions from some sources on tomatoes. This latter is not the result of an easier market trend, but is brought about by local competition. Retailers will be well advised to purchase a few month's supplies on any special prices offered. Local pack of spring beans is short.

Canned Fruit: Market steady, with no price changes. Some lines of special pack in gallon tins for the camp trade are short. The packers in California of one well advertised line advanced prices the first of the year. No change is expected locally for some time.

Dried Fruit: There appears to be a shortage of California prunes in the small sizes, and it is predicted that all sizes will be very short before the new crop comes on the market in the fall. Prices are steady. California prices advanced one cent January 1st.

Figs: Market easier, with lower quotations anticipated shortly.

Raisins: Prices are guaranteed against decline to July 1st.

Currants: New crop due March 1st will sell at about present figures.

Dates: An excellent shipment of new crop Hollowis reached this market about December 22nd. The present price is 9½ cents. The next shipment due February 1st will be about one cent less. Sair dates due early February will sell at 6½ cents.

Brooms: As predicted in our November issue brooms advanced $1.00 to $1.50 per doz. The broom corn market continues very firm.

Cerebos Lines: The trade will appreciate the fact the the lines manufactured by Cerebos Ltd are again on the market. The range includes such famous lines as "Bisto" "Cerebos" salt, custard powder, blanc mange powder, health salts, etc.

Rice: Japan rice market unsettled. Present quotations are $120.00 a ton for best grades.

Cereals: Cream of Wheat is reduced to $6.90 per case. Cornmeal has has advanced 50 cents a barrel.

Sago and Tapioca are very firm. Retailers should lay in large supplies at present quotations. Pearl and pot barley has declined half cent a lb.

Tea: Practically all the well-known lines of package teas advanced four or five cents January 1st. This is in line with the market and packers have done well in holding off the advance to the public. The tea markets at the source of production have been advancing steadily for some months. New arrivals at higher prices make the advance in package goods imperative.

Cocoanut: The market on Ceylon cocoanut is very firm at the source of production. The price locally will advance with the arrival of shipments now in transit.

Sardines: A shipment of "King Oscar" sardines reached this market January 5th. This line has been short for several weeks. The price is $16.00 a case of 100/¼ tins. Jobbers report they are only getting 50% of their orders filled and predict another shortage in the near future.

Wrapping Twine has recently advanced three cents per pound.

DATES — NATURE'S FINISHED FOOD

Grocers in many cities are taking advantage of the growing popularity of dates and are pushing the sales of this, one of the cheapest and most healthful of dried fruits. So far this year the demand has been far in advance of that of other years and this is regarded as a sure indication of the date's growing year-round popularity.

Scientists say that dates, combined with milk, form an ideal diet and give all the elements that the human body needs. Not only is the date rich in sugar, but the sugar it contains is the so-called invert sugar, different from cane sugar in that it can be assimilated into the body without any chemical change at all. The date is also rich in minerals—particularly in lime and iron. On this subject Dr. John Harvey Kellogg, editor of "Good Health," has written:

"The value of the date as a food is not half appreciated by the public. The date not only furnishes a variety of sugar which is readily assimilated and which is much more wholesome than cane sugar, but it also supplies a fine quality of food iron, which is entirely lacking in cane sugar. The date is equally superior as a source of food lime and other food salts. A pound of dates and a quart of milk afford nourishment not only sufficient in quantity to supply the needs of the average person, but of the very highest quality.

Many are suffering greatly from lime starvation, which is resulting not only in a loss of stature, due to the lack of bone development, but an almost universal premature decay of the teeth. The free use of dates

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

Display——

An appetizing dish and so economical.

The delicious tested recipes on every carton will help to sell other groceries.

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

with milk as a part of the American breakfast would conduce greatly to improvement of the national health and the lowering of the mortality rate."

The value of the date as a food is partly due to the fact that it is "nature dried" indeed, it is the only dried fruit of which this is true. The only agent used in drying it is the heat of the sun, and it is permitted to remain on the tree until the process has been completed. Dates are eaten exactly the way in which nature intended them to be eaten, which accounts for their healthfulness and their growing popularity.

News of the Trade

G. C. Hurdle is now operating Hutchings Grocery 1986, 1st Ave. W.

—o—

Fleetwoods Grocery is the new style of The Beehive Grovery, 2049 Granville Street.

—o—

The grocery store, formerly operated by A. Lovecock at 3rd Ave. W. and Cedar Street, Vancouver, is now known as Fisher's Grocery.

The City Grocery at Grand Forks, B. C. formerly operated by Henderson Bros., is now under the entire management of H. H. Henderson.

—o—

H. Brown, succeeds T. B. Campbeell at 8289 Granville St.

—o—

S. Walters is now running the grocery store at 1388 Kingsway, formerly operated by Walters and McKinley.

—o—

The "White Lunch" formerly loat 556 Johnson St., Victoria is now located at 642 Yates Street.

—o—

R. A. Petch, succeeds T. Wilson at the Fairfield Grocery, Victoria, B. C.

—o—

Geo. Cunningham has sold out his general store at Cowichan Lake to Charles Stuart.

—o—

J. L. MacLeod has sold out his business, known as the Kerrisdale Grocery Store.

—o—

A. D. Shrimpton has sold out his general store business to J. C. Paterson.

—o—

Andrew Calder Limited, boot and shoe dealer of Granville St., Vancouver, offering business for sale.

—o—

The Welb Shoe Company (Ret.) —Reported offering compromise of fifty cents on the dollar.

—o—

Dunn's Grocery, Victoria,—Dissolved. Jas. G. Fenwick retires.

—o—

The Milner Toy Manufacturing Co. Ltd., at Milner is to be wound up voluntarily; Wm. Warner of Vancouver appointed liquidator. Meeting of creditors held.

—o—

G. O. C. Anderson of Nanaimo and Port Alberni has assigned to C. C. M. T. A.

—o—

The B. C. Hardware Co. of Vancouver is reported to have suffered slight fire damage.

—o—

The Great West Furniture Co. of Vancouver has dissolved partnership.

—o—

The Central Fish market at Victoria was recently incorporated.

—o—

F. T. Townsend, dry goods merchant of Duncan is reported to have sold his stock to W. Mitchell.

—o—

G. A. Allen who operates a store and hotel at Mayne Island has sold his stock in trade to B. A. Emery. Continuing in hotel.

—o—

J. D. Fenyn (est.), grocer, Vancouver, is reported to have sold out to Blackhall and Mackay.

—o—

Alfred Petch has purchased a half interest in the Fairfield grocery operated by Robt. A. Petch, Victoria.

—o—

Andrew Sheres, wholesale plumbing and heating supplies, Victoria was incorporated recently.

—o—

J. B. Wood, plumbing and hardware, Victoria, is reported to have discontinued business.

—o—

H. Johnson, grocer of Chilliwack is reported to be negotiating the sale of his business to Charles Bros.

—o—

The compromise offer of Wm. Dodds' bakery at Victoria is reported accepted.

—o—

Appleby's dry goods store and Cunningham's tea rooms at West Vancouver, suffered loss by fire recently.

—o—

T. B. Campbell, grocer of Marpole is reported sold out.

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.

RAMSAY'S CREAM SODAS

TRY OUR NEW
DIAMOND PACKAGE
FAMILY SIZE

ALSO PUT UP IN
SMALLER 10 CENT
PACKAGES

SOLD BY ALL LEADING GROCERS.

Ramsay Bros. & Co., Ltd

VANCOUVER, B.C. VICTORIA, B.C.

Satisfactory Telephone Service

Telephone service embraces a variety of operations; the installation of telephones and changes in location; telephone operating; maintenance of central office equipment, outside listings; billing, collecting and numerous other things that must be done to give service that will be complete and satisfactory.

Notwithstanding our aim to give the highest possible standard of service, we realize that at times difficulties will arise. Usually they are quickly remedied. But defects occur at times, which, in spite of watchfulness, are not immediately detected.

Patrons will confer a favor if they will advise us immediately of such occurrences.

By "satisfactory service" we mean that the individual user shall be satisfied.

B.C. TELEPHONE COMPANY

Happy New Year !

And may happiness be yours throughout the year!

So much of our happiness depends on our health, it's worth looking after.

Many of your customers, undoubtedly, could be a whole lot healthier and happier if they knew the new lease on life to be obtained through the use of FLEISCHMANN'S YEAST.

Sell them its health advantages—the fact that it is a corrective food, not a medicine—a natural laxative that eliminates poisonous waste—a food that gives new life to the cells of the body.

These are facts not fancies and they prove in sales.

The Fleischmann Company

Fleishmann's Yeast
Fleishmann's Service

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

Guaranteed

You can hand every dozen of "B. C. Maid" Eggs over your counter with a smile of confidence. Properly produced candled, graded, packed. Write for quotation.

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

The Stamp Tax on Receipts

Department of Customs and Excise.

Ottawa, Dec. 10, 1922.

The Stamp Tax on Receipts is effective on and after the 1st January, 1923, under the provisions of an Amendment to The Special War Revenue Act, 1915, assented to 28th June, 1922, as follows:

14. (1) For the purpose of this section the expression "receipt" includes any money amounting to ten dollars or upwards, or any bill of exchange or promissory note for money amounting to ten dollars or upwards is acknowledged or expressed to have been received, deposited or repaid, or whereby any debt or demand or any part of a debt or demand of the amount of ten dollars or upwards is acknowledged to have been settled, satisfied or discharged or which signifies or imports any such acknowledgment, and whether the same is or not signed with the name of any person.

(2) No person shall give a receipt unless there is affixed thereto an adhesive stamp or unless there is impressed thereon by means of a die a stamp of the value of two cents, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands. Cancellation shall be effected by the person who cancels the stamp writing or impressing his name or initials on or across the stamp together with the true date of such writing or impressing.

(3) Any person who violates any of the provisions of this section, or who, upon a payment to the amount of ten dollars or upwards gives a receipt for a sum not amounting to ten dollars or separates or divides the amount paid with intent to evade the duty, shall be liable to a penalty not exceeding one hundred dollars.

(4) The stamp duties imposed by this section shall not apply to the following cases:—

(a) A receipt for any money deposited in any bank as defined in section twelve of this Act to be accounted for to the person to whose credit the money is deposited.

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

(c) An acknowledgement by a bank of the receipt of a bill of exchange or promissory note for the purpose of being presented for acceptance or payment.

(d) A receipt for or upon the payment of money paid for any purpose to or by His Majesty for or out of the Consolidated Revenue Fund of Canada or for or out of the Consolidated or General Revenue Fund of any Province of Canada.

(e) A receipt endorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped acknowledging the receipt of the consideration money therein expressed.

The following rulings have been issued by the Department of Customs and Excise in respect of this tax:—

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.

Pay-rolls,—signature of employee thereon being receipt for wages,—taxable, in respect of each such signature.

Receipts for payment of legacies are taxable. A receipt for money in a deed or mortgage is taxable.

Receipts for payment of taxes except those given to, or by, the Dominion or a Provincial Government, are taxable.

Individual freight bills and periodical statements of same, acknowledging receipt of payment, are taxable.

Customs House Brokers' Receipts are taxable.

Letters forwarded by mail, also post cards, acknowledging the payment of money, are regarded as lteters and cards and not subject to this tax.

All insurance policies, whether fire, life, marine, or casualty, wherein the payment of money is acknowledged, are taxable.

All insurance receipts, acknowledging the payment of money, are taxable.

Receipts drawn out of Canada, but not valid until countersigned in Canada, are taxable.

Voucher cheques and cheques with receipts endorsed thereon, when drawn upon or addressed to a bank, are not taxable as receipts.

Remitters counterfoil, being part of a taxable express money order, is not taxable as a receipt.

(Signed) JACQUES BUREAU,
Minister of Customs and Excise.

Note:—Persons or firms, who desire to have receipts stamped by means of a die, may make application for stamping to the Department of Customs and Excise, under Regulations which have now been established.

J. A. Tepoorten
LIMITED

WHOLESALE
DRUGS

PATENT MEDICINES
DRUGGISTS' SUNDRIES
PHARMACEUTICAL PREPARATIONS

308 Water St., Vancouver, B.C.

HEMCO TRIP-LITE PLUG

George Richards & Co., 557 West Munroe Street, Chicago, have added to the Hemco line of plugs a new item called the Trip-Lite. This has three outlets, all of which are so threaded that a shade holder can screw directly on the threads. The clamp type of shade holders fasten over the threaded ends of these plugs. They are moulded in one piece of condensite. The manufacturers state that it will not crush if struck or dropped, and also that it is unaffected by moisture. It is claimed that the plug will not soften when holding the hottest electric bulbs.

GEORGE HUNTER, Treasurer, Greater Vancouver Branch, R. M. A.

Wanted—A Man.

Two girls were talking about birthday presents.

"Would a long stocking hold all you'd want for a birthday gift?" asked one.

"No, my dear," returned the other, "but a pair of socks would."

RESOLUTIONS FOR R.M.A. MEMBERS TO LIVE UP TO.

—o—

Be public spirited enough to see the other fellows viewpoint.

Be broad minded enough to remember that there are other retailers trying to carry on legitimate business in this neck of the woods.

Be big enough to offer your help when called upon. One man can do a whole lot.

Stand behind your association. Boost for it.

Give as much time to your association as you would like your association to give you.

Follow out this code for 1923 and by heck she'll be a humdinger of a year both for you and your Association.

For Quality and Quick Turnover

Purchase Interlake Standard Brands of Toilet Tissues. Five brands to choose from and each bears the Interlake trade mark.

We also make a complete line of choice tissue napkins, crepe rolls, and tissue novelties.

Order through your wholesaler or direct from us.

Interlake Tissue Mills Co.
MERRITTON Limited CANADA

Head Office: 54 Universitiy Avenue, TORONTO, CANADA.
Sales Branch: McGill Building, MONTREAL, QUEBEC.

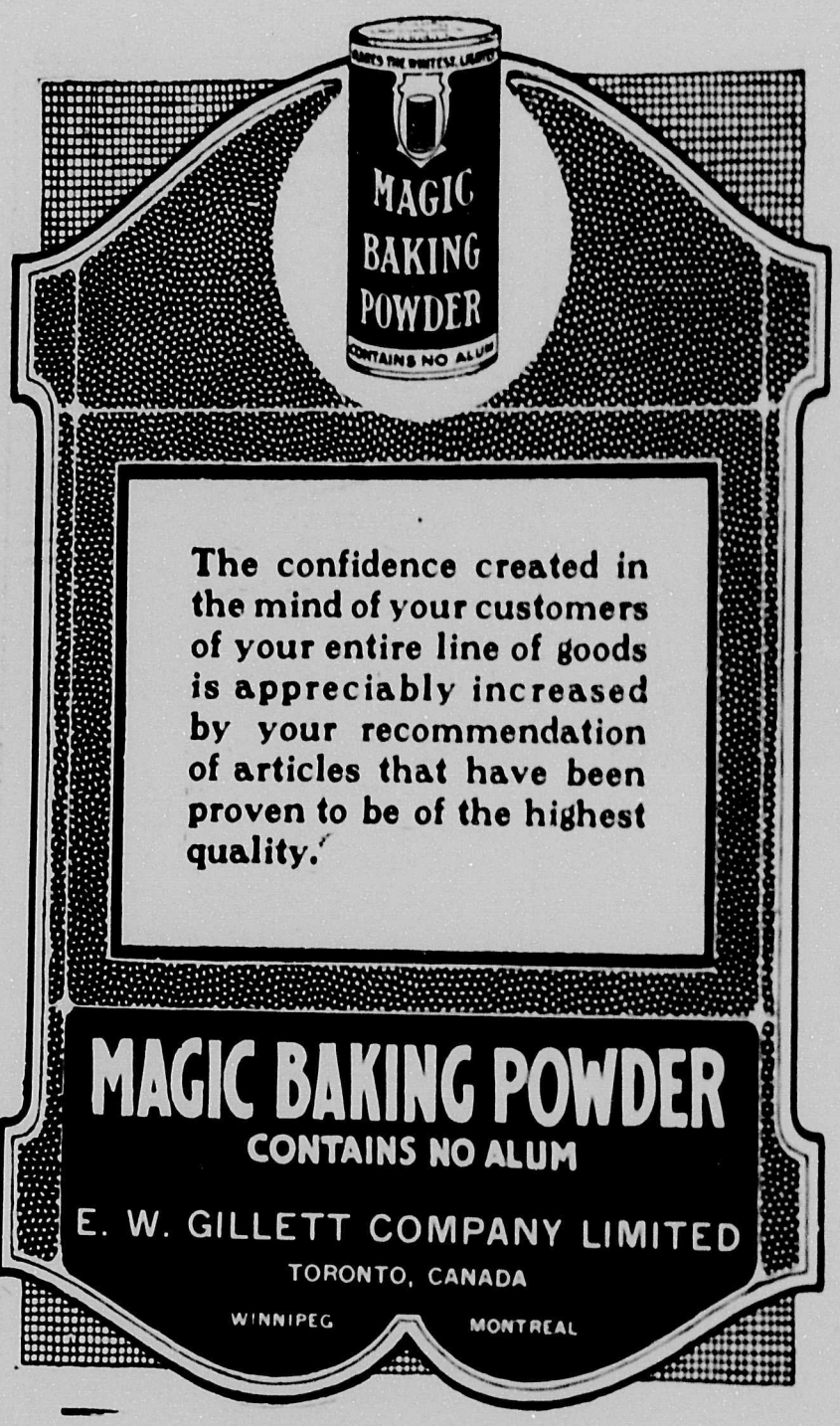
NABOB

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

And you can Recommend and Depend on NABOB to Satisfy

Rich, Fragrant, Delicious—And Always Fresh.

VACUUM PACKED



The confidence created in the mind of your customers of your entire line of goods is appreciably increased by your recommendation of articles that have been proven to be of the highest quality.

MAGIC BAKING POWDER
CONTAINS NO ALUM
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.

Phone Fairmont 227
VANCOUVER, B.C.

GROCERY PRICES CURRENT

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

RAMSAY BROS. & CO., LTD.

Family sodas, packages, per dozen	$ 2.40
Cream sodas, 2s, tins, each	.42
10c Cream Sodas, packages, doz.	.96
15c Cream Sodas, packages, doz.	1.45
10c Assorted Sweet Biscuits, packages, per doz.	.96
15c Assorted Sweet Biscuits, fancy carton, per doz.	1.46
Chocolate Bars, assorted kinds, 2 doz. to a box, per box	.90

E. W. GILLETT CO., LTD.

Royal Yeast—	Per case.
3 doz. pkgs. in case	2.10
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
5 lb. canisters (100 lbs. in case)	.16
10 lb. canister (100 lbs. in case)	.14¾
100 lbs. iron drums	.12
400 lbs., barrels	.10½

Cream of Tartar.	
¼ lb. paper pkgs. (4 doz. in case)	Per doz. $ 2.05
½ lb. paper pkgs. (4 doz. in case)	4.00
4 doz. ¼ lb. paper pkgs, 2 doz ½ lb. paper pkgs. assorted	Per case $15.95
½ lb. cans with screw covers (4 doz. in case)	Per doz $5.10
1 lb. cans, screw covers (4 doz. in case)	9.20
5 lb. square canisters ½ doz. in case)	72¼
10 lb. wooden cases	.65
25 lb. wooden pails	.65
100 lb. lined kegs	.60¼
360 lb. lined barrels	.59
Magic Soda—Case No. 1—	
1 case (60 1 lb. packages)	7.20
5 cases or more	7.10
Bi-Carbonate of Soda—	
112 lb. kegs, per keg	7.80
400 lb. barrels, per barrel	25.25

KELLY, DOUGLAS & CO., LTD.

Nabob Products

Alum, ¼s, doz.	.75
Borax, ¼s, doz.	.75
Tartaric Acid, ¼s, doz	2.50
Baking Powder, 48 12 oz., doz.	2.65
Baking Powder, 48 16 oz., doz	2.75
Baking Powder, 12 2½s, doz.	8.30
Baking Powder, 6 5s, dozen	15.10
Celery Salt, glass, doz.	.90
Coffee, 1s, lb.	.48
Coffee, 5s, lb	.46
Cream of Tartar, ¼s, doz.	1.75
Baking Soda, 60 1s, case	3.30
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.	.90
Cinnamon, 2 oz. tins, doz.	1.05
Cayenne Pepper, 2 tins, doz.	1.15
Cloves, small, doz.	1.95
Ginger, small, doz.	1.05
Mace, small, doz.	1.15
Nutmeg, small, doz.	1.10
Paprika, small tins, doz.	1.15
Black Pepper, tins, doz.	.95
White Pepper, tins, doz.	1.10
Pastry Spice, 3 tins, doz.	1.10
Pickling Spice, doz. No. 3	.90
Marjoram, Mint, Parsley	1.10
Poultry Dressing, Sage, Savory, Thyme, Tumeric, tins, doz.	1.00
Curry Powder, 4 oz. glass, doz.	2.25
Extracts (all flavours), 2 oz., doz.	3.50
Extracts (all flavours), 4 oz., doz.	4.75
Extracts (all flavours), 8 oz., doz.	9.00
Epsom Salts, ¼s, doz	.80
Fruit Colors, 2 oz., doz.	1.75
Icings (Chocolate, Rose Pink, Lemon, Vanilla, White, Almond, Orange), doz.	1.25
Jelly Powder, doz.	.90
Mustard, ¼s, doz	2.40
Mustard, ½s, doz.	4.75
Mustard, 1s, doz.	8.40
Castor Oil, 2 oz., doz.	1.25
Castor Oil, 4 oz., doz.	2.00
Salt Petre, ¼s, doz	1.50
Sulphur, ¼s, doz	.75
Tea, Green Label, 1s, lb.	.58
Tea, Green Label, ½s, per lb.	.59
3s, lb. packages	.56
5 lb. packages	.56
Tea, de Luxe, Afternoon, 1 lb.	.72
Tea, de Luxe, Afternoon, ½s, per lb	.72
Lemonade Powder, doz.	2.25
Vinegar, doz	2.75

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SINTON BROS.

"G. P." Tea—The Non-Cut Package Tea.

1-lb	53c
½-lb	54c lb
¼-lb	54c lb

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.	.48
Cream of Tartar (99% pure)		
4 oz ctns	per doz.	1.90
8 oz ctns	per doz.	3.75
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	6.60
gallon	each	10.50
Glycerine		
12/2 oz bts.	per doz.	1.75
12/4 oz bts.	per doz.	3.25
Honey		
24/8 oz jars	per doz.	2.40
24/12 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.	.90
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, Cloves 12/3 tins	per doz.	1.35
Ginger 12/3 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.	.58
60/½s	per lb.	.60
30/1s and 20/½s assorted	per lb.	.59½
12/5s	per lb.	.61
Vinegar		
24 qts	per doz.	2.75

P. BURNS & CO., LTD.

Shamrock Products

Hams, per lb.	.29
Hams, boned and rolled per lb.	.33
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 hame, Shamrock, per lb.	.40
Ayrshirerolled shoulders, per lb	.22
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	9.25
Compound, Carnation, No. 3, 20 case	9.30
Dripping, beef, 4-lb bricks	.15
Mincemeat, kits, 25-lb, net, per lb.	.14
Meat Loaf, per lb	.18
Pork Pies, per doz.	...
Pork, roast legs with dressing lb.	.39
Baked ham with dressing, per lb.	.41
Cooking oil, 5-gal. tins, 40 lb. per lb	.15½
Creamery Butter, Shamrock, cartons	.43
Creamery Butter, without cartons	.42
Cheese, Canadian, large, per lb.	.26½
Cheese, Canadian, twin, per lb.	.27
Smoked fish, kippers, 20s, per lb.	.8½
Smoked fish, kippered salmon, 10s and 20s, per lb.	.14
Smoked cod, 30s per lb	.15
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	2.55
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:	
"Jameson's Brand" 50—1s to case	.52
"Jameson's Brand" 100—½s to case	.53
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

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THE "FLAVOR SEALING" TIN
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and will retain the Appetizing Aroma and Flavor Indefinitely

DRYGOODS AND FOOTWEAR

Cotton.

The explanation of the frequent fluctuations in the cotton market is not always recognized by the retail merchant. It has been contended that since war-time inflation is a thing of the past, prices should not fluctuate to the extent noticed at the present time.

Prior to 1914, a variation of more than two cents a pound in the price of cotton was considered phenominal. It ruled from ten cents to a spread of 11.5 cents. Rapidly rising to thirteen cents users of cotton yearn began to talk about raising their prices to meet the big adeance. To-day the price of raw cotton is over twenty-five cents a pound. In April 1921 is was 11.25, signyfying that this commodity has doubled in price in little more than a year and movements up and down of several cents have not been uncommon.

Without the establishment of a basic price for cotton, cotton products have been climbing, and it is reported that price adjustments will be necessary to meet them.

Cotton Production.

An interesting adjustment is taking place in the productive capacities of the various cotton-producing countries.

In the United States many factors have combined to reduce the annual output of cotton in the South.

The boll weevil, is namely responsible for deterioration in these sections, and there has recently been a movement to depart from the old-time one-crop method of farming, and crop rotation has been introduced. This movement is due in the main to the low price of cotton over a period which had reduced profits to a considerable extent. The average yield per acre in Southren cotton fields in 1914 was forty-five bales. During 1919, 1920, 1921, the average annual production was 33 bales per acre, and last year the production dropped to 27 bales. The August official production estimate of this years crop was over-estimated by over half a million bales and there is no doubt from a study of cotton production statistics that the output in the south is decreasing in proportion to the amount of capital and labour involved.

The world's visible supply of cotton in November last was estimated at 4,946,150 bales, a decrease of 1,442,560 bales from the 1921 supply and a drop of half a million from 1920 total. This low cotton supply is a cause of anxiety from a consumers standpoint for the shortage is hardly yet being made up by other cotton producing countries. This is taking place to some extent, but not sufficiently to fill the breach. Cotton production in the British Empire continues to show a gradual, though small increase.

British India last year produced 3,360,000 bales, Egypt produced 837,

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SPECIAL MEASURE DEPARTMENT TO THE TRADE

000 which is much below her capacity. South Africa is developing rapidly as a cotton producer with East Africa, Soudan and the West Indies supplying their quota. The grand total of this cotton is still much smaller than the American output but it is gradually assuming larger proportions as the cotton producing countries of the Empire develop. The important point to remember is that the world's output of cotton shows a decline, and it is only natural to anticipate an upward movement in the price of raw material.

Such a movement has actually been in progress for some time, and the present price is more than double its pre-war average. Mills are well sold for the next two months and immediate prospects are bright for sustained cloth values.

It seems strongly probable that a new "normal" price of cottton, considerably in excess of the old will gradually establish itself.

KNIT GOODS.

The whole trend of Knit goods prices are upward, and in all probability fall prices will register a marked advance.

WOOLENS.

The continuous advance of raw material, the steady standard of wages and other factors known to the retail trade, indicate a gradual upward tendency in the cost of cloth.

Prominent Canadian weavers have more orders on hand than they can conveniently cope with and in some instances the whole output is booked up for months ahead.

Velours continue to hold their popularity, the higher grades in this material, guaranteeing a wearing quality which ensures a steady demand. There is every possibility of velours occupying a staple position similar to serges, tweeds, etc.

Domestic weave bolivias retailing considerably below the imported material in this line are greatly in request. A napped brushed wool coating, favored much in Paris at the present time is Vellina, and Moussadline, a fancy heavyweight boicle is much in evidence in fashion's central city, but as yet these materials have not made a conspicuous appearance on this continent.

A lightweight cloth with graceful drapery qualities known as "Drapella," another French product stands out pre-eminently in wool fabrics. White will doubtless be the leading ground color, or base for fine woolens during the coming string, constituting a complete change after the brilliant colors that have been so popular for fall dress occasions.

White woolens are being shown by representatives of Scottish manufacturers in both suiting and skirting weights. Raillaine, a cored, wool velour is prominent in the States and materials in this style are being pushed for spring.

Good business is reported on heavy coatings both in the reversible cloths for mannish cut women's coats, and in the more dressy materials which are greatly in demand for trimming with fur.

The spring samples include almost every pastel shade in lighter weight napped materials, with a certain percentage of plaids, chiefly in smaller blocks, but stripes are not at all in evidence.

A complete range of samples is affered in Polo cloths which are expected to feature in spring trade to a large extent. Flannels are strong in public favor particularly for one piece dresses for winter wear.

LINENS.

Reports from Ireland indicate a brisker tone in flax markets with quality unchanged, but prices firming up.

An advance is registered in Continental firms, quarity has suffered, and selection is much poorer.

Belgium, France and Germany are all reported to be picking up low and medium grade flax. With only 20% of the normal quantity reaching Belfast it is feared that the flax crop will be dissappointing. Weather conditions delayed the Belgium crop and those prominently interested in this material predict a price of twenty shillings a stone (14 lbs.)

SILKS.

There is an active demand for raw silk in India and China and with Japan prices comparatively lower than in these countries, Japanese silks are likely to advance slightly. Silk voiles and satin foundations will probably be favourites again. Sheer Weaves and satin foundations are receiving much attention.

Crepe de Chine is being used extensively for coat linings in many instances matching the dress. Plain linings appear to be entirely out of favor, being superceeded by the flashing color and designs which distinguish to-days offerings. There is a distinct tendency to buy only for immediate needs, pending March import prices.

FOOTWEAR.

The entire stage of the industry is set for a good year in 1923, if one thing can be done; if some accord or concord on styles can be arrived at so that the scheme of things in industry can be steadied, for with all minds in discord there is bound to be unethical practices.

When a merchant has a fear as to the salability of his style ten minutes after the salesman has left his store, it leaves an opportunity there for an abridgment of contract, and a duplication of the same story once more with the next salesman. When a factory openly plays favorites of style so that every 60 days it sweeps out the old and trumpets the new, it but accelerates this discord in merchandising.

The situation today is "every style is in good style." With the demand for straps, tongues, oxfords and pumps for women; boots and oxfords in black and tan for men, and a wide range of patterns for children, it means that stores must be equipped with a diversity of materials and models and that sales organizations must be made more active and alert so that with one style out of stock, the customer can be convinced that another one on the shelf is in good taste and good style.

The store is playing fair with the customer in advocating all styles providing they harmonize with the costume, location and conditions and to that end the merchant can look forward to the opening months of 1923 for the salability of most of his goods.

The past year has been one of great progress in the ethics of industry, for it is getting to be a habit to play fair and to keep faith. There is not so much cancellation, or exchanges or disagreements over merchandising because the industry has developed a fair average of honesty.

When merchants are more careful in their buying, they automatically purge the industry of the evil of cancellation. When manufacturers are more careful in their production, they keep to the contract of delivery and quality.

Style Programme

American Styles' Committee lay out programme for first three months of the year.

The movement to co-ordinate ideas for shoe styles is steadily growing in favor in the United States, as well as in Canada. While no committee can lay down hard and fast rules as to what will or will not be favored by the consumers of the country, the average consumer is willing to be guided by the retailer, while it has finally come to the point where the retailer is anxious for guidance—provided the guidance is along sound lines and will not be superseded by last minute ideas.

The Style Committee of the various branches of the trade in the United Stated met recently to discuss the selling problems for January, February and March. From the Canadian standpoint this meeting was noteworthy in that Mr. S. Roy Weaver was present on behalf of the Canadian trade.

It is hoped that this will be followed by a Canadian pronouncement on Canadian styles as a direct result of Mr. Weaver's visit. Meanwhile, the outline of suggested American styles for January, February and March selling, is of more than pressing interest to the Canadian trade.

Women's Styles

Women's styles were divided into welts and turns, the former being subdivided into conservative, fashion and sport classes, while turns were subdivided into conservative, fashion, and evening styles.

Conservative Welts

Subdivided into strap patterns and oxfords.

Lasts: width and shape of toe and height of heel during this period will remain unchanged.

Heels: 8/8 to 13/8 plain.

Materials: Plain leathers, such as black kid or calf, medium tan calf, patents, white fabrics, brown kid. Note: We have not attempted to enumerate the order of importance of these leathers, they being determined in this class by the dealer's location or by local demand.

Definition: Coanservative footwear covers plainer effects as noted above in straps and oxfords, confined to plain leathers and such general types of shoes as are generally considered in the non-speculative class.

Fashion Welts

Patterns: Straps, small tongue pumps and oxfords.

Heels: 10/8 to 14/8.

Lasts: Unchanged, with the slighter narrower effect confined to the higher heels, and the broader effects to the lower heels. Lighter leathers such as kid and pale shades of ooze will run towards the more narrow of the round toes and the heavier leathers to the broader toes of the present prevailing style.

Materials: Plain leathers in the order of their importance are recommended in solid colors, as follows:—tan calf, patents, black calf, black calf with patent trimmings, white fabrics.

Combinations: 1, Dark or medium beige ooze, with combinations or trimmings of medium tan calf and kid to blend.

2, Medium grey ooze with combinations or trimmings of grey kid and patent or gun metal.

3, Black ooze with patent or gun metal.

Sport Welts

Patterns: Oxford, straps and some tongue effects.

Lasts: Of the prevailing round toe effect, with a tendency toward the broadest of the prevailing toes for these sport effects.

Heels: 8/8 to 12/8.

Materials: 1, Medium grey ooze or buck, in combination with kid to match or blend and plain leathers such as gun metal or patent.

2, Dark or medium beige ooze or buck with combinations or trimmings of kid to match, or blend or contast, and also trimmings of medium tan calf.

3, Medium tan calf, semi-brogue effects with straight or winged tips or plain toes and an interspersing of instep saddles.

Conservative Turns

Patterns: Oxford and straps.

Heels: Wood and leather. Heights, 10/8 to 14/8.

Materials: Black kid, patent, gun metal, brown kid, white fabrics and white kid.

Note—We have not attempted to enumerate the order of importance of these leathers, they being determind in this class by the leader's location or by local demand.

Lasts: Will continue of the present type.

Fashion Turns

Patterns: Straps, moderate size and shape tongues will predominate, with a considerable proportion of plain slipper effects and open work oxfords.

Lasts: Will continue in keping with the present trend of medium toes.

Heels: Height of boxwood heels, 12/8 to 14/8; height of Louis and Spanish heels, 13/8 to 17/8.

Materials: Recommended in the order named:—Patent; Black satin and satin brocades; Grey ooze or kid, plain or trimmed; Beige ooze, plain or trimmed; Black calf or kid; Black ooze, plain or trimmed; Brown kid and brown satin.

Important Note—In the opinion of modistes and manufacturers of women's outer wearing apparel, shades creators and manufacturers of women's outer wearing apparel, shades in the light wood browns, fawns, sand and grey class will be generally popular during this period.

Note—Height of heel mentioned means finished effect measured on side at breast.

Evening Slippers

Heels: Boxwood 12/8 to 14/8 Louis 13/8 to 17/8.

Patterns: Straps, moderate size and shaped tongues will predominate, with a proportion of plain slipper effects.

Materials: 1, Silver brocade.

2, Silk and satin brocades and plain satin.

3, Bronze.

4, Gold brocades.

Important Note—Tongue and buckle effects will be freely shown and are definitely in the style trend for spring.

Men's Styles

Lasts: Conservative, semi-French and brogue.

Heels: to remain 7/8 to 8/8 heights. Rubber heels recommended.

Leathers and colors: 1, Morro (cherry red) calf—not a dark shade.

2, Gold brown calf.

3, A sprinkling of lighter shades of calf, according to locality.

4, Black calf, kid and patent are growing in favor.

5, Brown and tan kid.

6,Grain bordered leathers are being shown.

Light colors are stronger in high grade, with darker shades in medium and lower grades.

Retailers should interest them-

selves in the campaign of better dressing for men so that correct styles are worn for the occasion, thereby increasing the sales of pairs.

Note—Golf shoes and sport effects in solid colors and combinations will be ready sellers in limited assortments with rubber or leather soles.

Patterns: Stitching leads over perforations.

Plain toes in lace and blucher oxfords are in demand in many sections.

Juvenile Styles.

Misses' and children's styles: Broad toes will continue to prevail with orthopaedic effects predominating. Oxfords, straps and boots.

For school Shoes:

1. Tan calf, grain and elk.
2. Black calf and plump kid.
3. Patent leather.

For dress occasions, leather or materials in the following order.

1. Patent leather and kid.
2. White buck and fabrics.
3. Patent leather combined with colored kid or ooze.
4. Medium tan calf and combinations with harmonizing colors.

Low cut patterns will be a reflection of the women's styles recommended.

Sport effects: Straps and oxfords, winged tips and brogue effects.

1. White and colored buck, elk and fabrics in combination with tan and patent.
2. Tan calf.
3. Patent.

Note—There is a marked tendency for fancy types of cuff tops and fancy patterns with combinations of material in both low effects and laced to boots for children in smaller sizes where stores cater to style for children. Not generally recommended, however.

Boy's and Youths' Shoes.

Boys' and youths' shoes follow the trend of men's shoes.

Winged and center perforated tips with perforations in general are in much demand.

HARDWARE, OIL *and* PAINTS

Hardware Outlook for 1923

There is at this time keen interest apparent among hardware men with regard to fundamental conditions prevailing in the hardware industry and a review of basic elements reveals the fact that the general trend of raw materials for the opening months of 1923 will remain on a firm basis with indications of advance in several instances.

There is every possibility of finished hardware prices reflecting these conditions for the major portion of 1923.

Pig Iron and Steel.

Quotations for pig iron and steel were lower in January 1922 than at any time since 1914 being below cost of production. It is reported however that the present levels of these items represent a paying basis for the producers and the more recent advances in the price of finished metal goods indicate that low-price contracts of raw material have now expired. From this it would appear that there will be hardly any decline in prices on these products during the first three months of 1923.

The restriction of overhead costs is a factor which enters largely into the possibility of producers being able to keep prices at a steady level and their claim that this will be achieved, provided sufficient volume of business materializes, is reasonable enough.

Despite the fact that a general decline was anticipated for raw material, such as sheet iron, tin and tin plates during 1922,an advance was registered in these commodities, but prices on manufactured products have not increased in proportion. Manufacturers state that there is every possibility that this must be done.

Scarcity of coal and railway difficulties are further responsible for the necessity of such an increase.

Although trade during 1922 registered an increased volume over 1921, lower prices and a narrower margin of profit resulted in the value of the past year's business showing little improvement. No change is predicted in steel prices during the opening months of 1923. This forecast is undoubtedly due to the extensive building programme scheduled for the present year. The trend of steel prices may be said to depend on the volume of building that develops in Canada and the United States.

Canadian Hardware Markets

Price fluctuations in the following commodities forecasted from the opinions of leading Canadian manufacturers are of interest.

Washing Machines.

The principal raw materials entering into the manufacture of washing machines and wringers are lumber, iron, steel and rubber. These commodities are higher today than they were six months ago and buyers can draw their own conclusions.

Cordage and Twines.

Although a large improvement was registered in the volume both in binder twine and rope over 1921, owing to a lower average cost of fibre the increased demand, especially for binder twine has tended to strengthen the price of good manila, and an advance may be looked for in the near future.

Pipes and Tubing

The heavy building returns of 1922 were responsible for a marked increase in demand for small size black and galvanized pipes, especially in Eastern Canada. Larger sizes however did not move to a like extent owing to the lack of industrial construction where these sizes are utilized. The coal and railway situation severely handicapped manufacturers of these products, in some instances causing the temporary closing down of plants. A rise of $6.00 per ton was recorded in these lines over 1921 prices, and that they will continue on a firm basis for some months to come is the consensus of opinion among manufacturers.

Stoves.

A decided stiffening is predicted from eastern points. The increased

volume of building and the condition of the iron, coal, coke, steel and copper markets and other necessary supplies may result in an upward tendency in the finished product.

Tires.

A sharp increase in the demand for tires and general rubber goods has materialized during the past few months. Automobile production has made rapid strides with a consequent heavy demand for tires. With heavy stocks on hand and the present condition of the crude rubber market, a forecast of prices is difficult, although an upward tendency is possible..

Non-ferrous Metals

1922 may be called a period of adjustment in ingot metals. Most Canadian firms have disposed of surplus stocks and present prices are on a higher basis than a year ago. These prices will doubtless prevail during 1923 as a result of improved industrial conditions, causing increased demand.

Paints.

There is every prospect of 1923 being a big paint year. After various fluctuations in the raw material markets during the past year prices are now more stabilized, showing a slight increase over 1922. No further marked advances are predicted, although the fact that contracts for delivery of raw material covering the first three months of 1923 are higher than for a corresponding period of 1922, points to a probability of higher prices.

MARKETS AT A GLANCE

Laco Lamps Lower

Canadian Laco Lamps Ltd., have issued new price list and discounts on their line of Laco lamps. The new lists show a lowering in price on lamps from No. 100 watt and upwards while the lower numbers remain unchanged.

O Cedar Oil Lower in Price

Lower prices are now recorded on the four oz. and 12 oz. bottles of O Cedar Oil. The four oz is now quoted at 17c and the 12 oz. at 34c each.

Slight Advance on White Lead.

Jobbers new quotations show a slight increase in prices. With the new high prices the sales are fair.

Booked Orders for Paint are Fair.

Both manufacturers and distributors report that booking of paint and the allied products for spring have appeared in fairly satisfactory volume and are already described as an indication of even better activity in these products during the coming season.

Seasonable Sale of Coleman Lamps and Lanterns

There is an exceptionally good sale for gasoline lamps and lanterns. Prices remain unchanged.

Higher Prices on Inside Door Sets.

An advance has been made on the cheaper line of inside and front door lock sets. The market is firm, with other lines increased in proportion.

Turpentine Prices on Steady Basis.

There is no change in quotations on turpentine. The demand is seasonable at $2.95, gallon lots.

Shovels Advance in Price.

Manufacturers announce approximately a ten per cent increase in price of shovels. Jobbers have advanced their prices accordingly. The advance in price takes in the entire line. Long D handle square round point, scoop shovels, etc.

Sovereign and Regal Shells Discontinued.

Manufactures have announced discontinuing the manufacture of Sovereign and Regal shells. Crown shells will be still offered to the trade in all guages, also the Canuck shell, the latter replacing Sovereign and Regal brands.

Horse Shoe Calks Now in Popular Call.

There is a good sale generally reported for horse shoe calks. The current quotations on the neverslip make remains at list less fifteen per cent.

New Prices on Hammocks

Hammock prices for 1923 are out showing quotations, very similar to last season's prices.

Firmer Undertone in Rubber and Auto Tires

Recent increases in prices of crude rubber and raw cotton, which materials enter largely into the manufacture of auto tires and tubes have resulted in the impression that the downward trend has reached terra firma and insofar as tires are concerned it seems generally accepted that should any price movement develop in the future, they are likely to be of an upward nature.

Slight Advance in Linseed Oil.

Linseed oil quotations have been fluctuating and quotations on raw in barrel lots are $1.28 per gallon with boiled at $1.31.

Cotton Advances.

Cotton continues to advance and with it all lines of cotton products. Cotton twine advances two cents a pound over recent advances.

Fair Sales Noted for Nails.

A fair volume of sales is recorded for nails. Prices continue unchanged.

Knife Handle Wrenches Advance

Quotations on knife handled wrenches are advanced the extent of the upward revision being approximately ten per cent.

Cross Cut Saws Move Out

A better movement of cross cut saws is now generally recorded. Prices however have remained unchanged.

Good Sales Recorded for Hockey Supplies.

Good sales for hockey supplies still hold. Hockey sticks recorded as being active. Prices are unchanged as follows: Boys Red, at $2.90 doz. Practise ,at $5.10; Varsity at $7.70 a dozen.

Lower Prices on Mounted Grindstones.

Jobbers are now quoting lower prices on mounted grindstones. The new lower prices are as follows:

Red saddle at $10.25 each

Western at $10.25 each.

Poultry Netting Wire Cloth.

Jobbers state they are getting liberal orders for netting and wire cloth for early spring shipment.

New Higher Prices on Community Plate

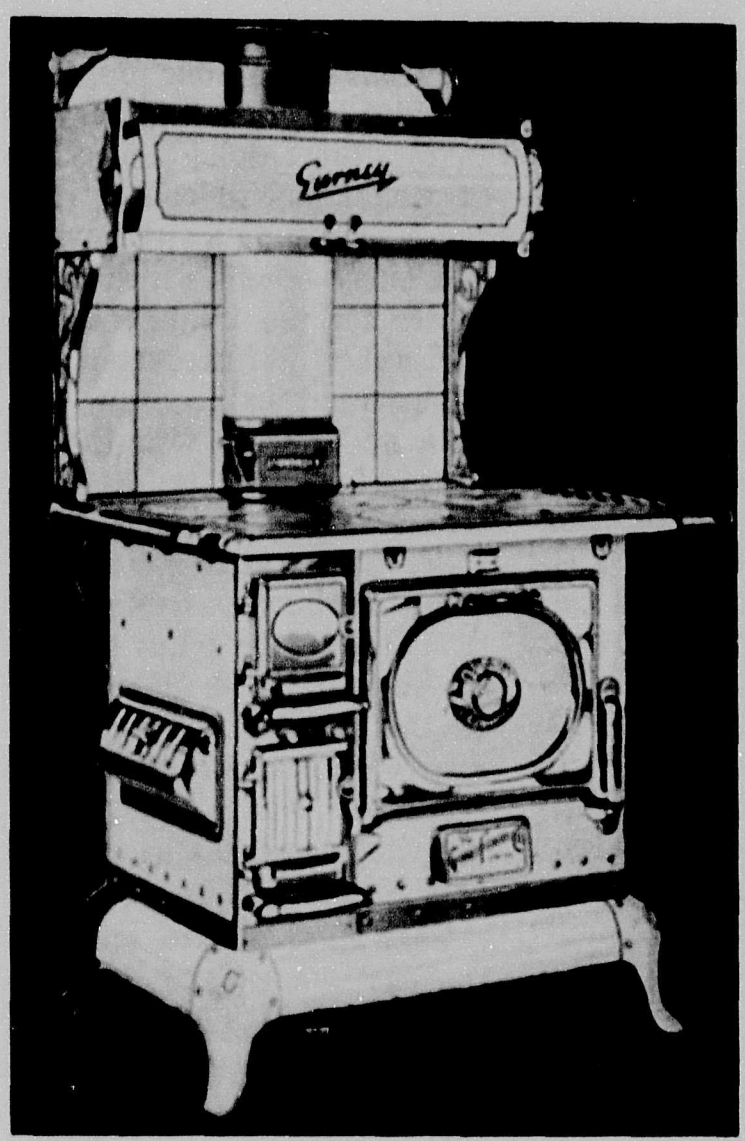
Oneida Community Ltd., have issued new price list on their community plate silver ware. The new list shows advance of five per cent over the old prices. Jobbers have changed their prices accordingly.

Aluminun Line Level

An aluminun line level No. 108 has been placed on the market by the L. S. Starrett Co., Athol, Mass. The lightness of this little level should eliminate any sag in the line. It weighs half an ounce and is three inches in length. It can conveniently be carried in the pocket. A luminous level glass with a yellowish fluid is used for the vial. The slots on the protruding pieces are constructed so that the part of the slot which comes in contact with the line is true in relation to the level. The slots are designed to prevent the level from dropping off the line when in use.

A New Brake Lining

A new form of Brake lining which by special treament makes it retain its soft action is being offered. One of the emprasized features is the ability of the lining to last a long time and never squeak or become brittle. It is a woven asbestos product.



No. 1891 Laurentic "D" Finish Square.

OUR LATEST!!

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

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

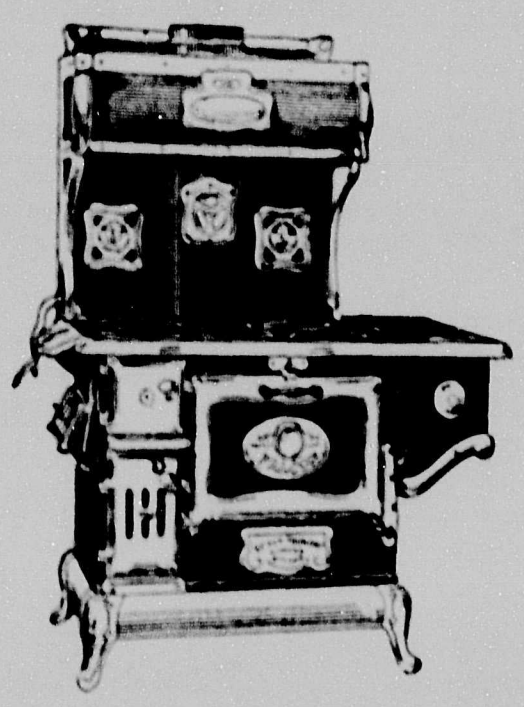
Send for our new catalogue and price sheets just out.

THE Gurney FOUNDRY COMPANY LIMITED

566 BEATTY ST. VANCOUVER, B. C.

Phone Seymour 7596-7.

The "Maple Leaf" Falcon Range



This line has heavily nickled trimmings and large fire box with perpendicular linings is one of the most satisfactory ranges ever put on the market for anything like the price.

Send for illustrated literature.

BEACH FOUNDRY, LTD.

OTTAWA WINNIPEG

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

Economy in Delivery Costs

In these days of keen competition the wise merchant will give careful attention to his delivery costs.

By using our service, the merchant has at his call the largest and the only uniformed messenger force in the City. Auto trucks are also available for heavy packages.

Our rates are very small and in most cases the merchant will find that he can save money by allowing us to handle his delivery work.

Buzzer call boxes are installed to save time when calling for a messenger. By merely turning a handle on the box, a signal is transmitted to our Office indicating that you have something to deliver.

Phone Seymour 651 and we will have our representative call and explain the system to you in detail.

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

In Connection with Great North Western Telegraph Co.,

516 HASTINGS WEST VANCOUVER, B.C.

Phones Sey. 651—5880

Paint Up—1923

Some fixed policy is a good thing to have for handling paint complaints, and they occur in the best of stores. It is the easiest way out to blame the contents of the can, but in doing so both the merchant's and the manufacturer's reputation is being injured. Complaints are divided into the following three classes: 1. Where the goods are at fault. 2. Where the goods are not at fault. 3. Where it is difficult to see where the trouble is. A study of paint problems will enable a paint salesman to greatly reduce the number of such complaints, and ability to pass on information to customers will also help the situation. With those eliminated that come in these classes it will not be found difficult to settle up the others satisfactorily and not so expensive if some concession has to be made.

Discuss Argument at Conference.

At a conference of the paint salesmen at the opening of the new year there might be discussion of arguments to be advanced in selling paint and varnish. For instance, the question of linking up with the arguments of the "Save the Surface" campaign may be taken into consideration. The early months of the new year are those when surfaces which have not been adequately protected are showing the effects of neglect. Veranda floors, house floors and other exterior and interior woodwork in homes, industrial plants, auto bodies, implements, vehicles, etc., will be showing plenty of signs of wear and provide excellent opportunity for big sales of paint to "Save the Surface."

Adequate stocks are an important factor in securing the largest possible volume of business. There is a psychological effect on customers when they see a well kept, complete range of colors and quantities among the paint and varnish stock. Full, clean, well arranged shelves impress the customer favorably. Adequate stocks also help the merchant to retain customers. Many true stories are told of customers who have left one hardware store and gone further afield to get a better selection and perhaps better advice and other service in paint buying. In deciding on having adequate stocks, a survey might be made of the past year to see which have been the best sellers, next best, etc., and let the information thus secured guide the buying of the new year's stock.

Point Out Painted Houses.

The aggressive paint salesman will point out to a paint prospect some homes in his district which have just recently been finished with that store's paints. When the prospect enquiries as to the cost per gallon, do not answer until information has been secured as to the dimensions of the house so that an estimate can be made of the amount of paint required. When the total figure has been arrived at it can be pointed out that it would have cost, say $42 to paint the house last year, but it can be done now for $30 because of the decline in prices. The firm tendency of paint prices and the possibility of higher cost may also be dealt with though it doesn't pay to try to scare the prospect.

If the question of a cheaper grade of paint arises, as it very often does, the salesman can point out that his store is giving best value to customers, and that if the cheaper priced paint was cheapest in the final analysis that his store would be handling it. The big reduction in oil that can be made in the more expensive paint and therefore the bigger surface which it will cover per gallon, is the argument to offset this. Concerning the use of lead and oil it can be pointed out that the customer must do his own work, and that the prepared paint of first quality is sufficiently heavy to be thinned down so that 6 gallons of prepared paint would do the job where it might take 9 or 10 gallons of lead and oil paint specially prepared. In addition there is the right content of oxide of iron and other ingredients which make the prepared paint probably more desirable in finish and lasting quality.

Set Good Example.

There are advantages in setting a good example and the retailer might well repaint his store front and stain or varnish the shelving and counters in the pain department. Encouraging pride in the home town and the cleanliness of its buildings always repays in the form of increased prosperity because the town presents an attractive appearance to outside interests. Cases have been known where industrial plants have been located in a town which has not as good facilities as a neighboring one merely due to the fact that it had a more pleasing appearance and home-like atmosphere, due very largely to its buildings being well kept. This is the spirit which should be encouraged through the advertising and displays. Do not overlook the fact that getting one property owner to paint his house will very often set many others doing the same thing. It would pay to concentrate on a house or two on a street where there are many others which would look better for the treatment.

Another hardwareman keeps an experienced painter always at his beck and call, to visit the homes of prospects and advise on the application of paint. This painter in his spare time arranges stencils, sample color combinations, etc., which are available to the paint salesmen and which can also be taken to the home of the prospect. The painter will give preliminary instructions at small cost, and of course, he very frequently secures some good business for himself.

This store always enquires what the customer wants the paint or varnish for. It finds in a very large number of cases that there is some other product which is more suitable for the use designated, and about which the customer knows nothing. This practice avoids many difficulties for the customer and the result is a better job, one which encourages the customer to paint more.

BOECKH PASTRY BRUSH

The Boeckh Co. Ltd., Toronto have placed on the market a rubber-set pastry brush. This new commodity is made of white bristles, and in three sizes, with the word "pastry" stamped on the handle. It is described as a useful article for household and kitchen use, especially when placed in conjunction with cooking utensils. They are used for greasing cake pans or pie tins and also for spreading white of egg on pastry. These pastry brushes are of the same style as a flat varnish brush, only specially designed to meet the requirements above outlined.

Much Admired!

Miss lighted: "I was very much admired at the wedding reception yesterday. I noticed one man who never took his eyes off me the whole time."

Miss Charpe: "Did he have a black, waxed moustache?"

"Yes, do you know him?"

"I know of him. He is a detective. He was there to watch the presents."

HARDWARE PRICES CURRENT

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

AMMUNITION, DOMINION

	Black.	Smokeless.
22 Short	4.50m.	4.85m.
22 Long	5.40m.	6.75m.
22 Long Rifle	6.90m.	7.90m.
22 W. R. F.	9.50m.	10.90m.
25-35 S. of Point		64.25m.

AMMUNITION, AMERICAN

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

LOADED SHELLS
Dominion Smokeless

Sovereign, 12 guage	47.20m.
Regal 12 guage	47.20m.
Cannuck 12 guage	48.50m.

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; ⅜" 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 30/10 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, $1.55 each; Universal, No 1, $1.90 each; Uuiversal No. 2, $2.25 each; Universal, No. 3, $3.15 each; Home, No. 55, $2.30 each; Home, No. 65, $2.75 each.

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

CLEVIS, MALEABLE—Per lb. 18c.

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

DRILLS—Bit stock 40/10% off new list; blacksmith ½ in. 50/10% 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. $2.20; 6-in $3.60; 8-in. $5.90; 12-in. $12.

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, $10.50 doz.; Japanned, $11.00 doz.

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

NAILS, WIRE—Base, $5.30 f.o.b. Vancouver; Cut, base $7.00 f.o.b. Vancouver.

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, $3.00; 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, 42c per lb; assorted copper rivets and burrs 45c. No. 8, assorted coppered rivets and burrs 28c per lb. No. 8, copper burrs 70c per lb; Coppered Rivets 22c per lb. Coppered burrs 32c per lb.

ROPE BASE—British manila, base, 15½c; pure manila, base 18c.

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—50 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. $5.50; 1¼ in. $5.50; 1 in. $5.50.

IRON, BLACK SHEET—per 100lbs.—16 guage $5.35; 14 guage $5.25; 18-20 guage, $5.85; 26 guage $6.45.

IRON, GALVANIZED SHEET—Per 100 lbs.—28 guage American or English $7.40; 24 guage, $7.00; 18-20 guage $6.80.

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—½x½, case lots, 30c per lb.; less 32c per lb.

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

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

TACKS—Carpet, 70c off new list.

TOOLS—Harvest, 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, $23.00 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	$ 1.28
Boiled, 1 to 2 barrels	1.31

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

The Fleischmann Company Starts Poster Advertising

in the interest of Bakers' Bread

In 1923 we start a new campaign to promote Bread-consumption, using as a medium outdoor posters in practically all important cities and towns of the United States and Canada.

This will be the largest poster campaign for Bakers' Bread ever conducted in this country. It will be nation-wide, including postings in some sections every month, so that—

Throughout the year, bill-boards will tell the public the value to them of Bakers' Bread—their Best Food!
What a tremendous boost to the Baking Industry—and to every individual baker.

How much **you** individually profit from it depends on the advantage you take of your opportunity:

First, to make Bread of the quality endorsed in these posters.

Second, to let the public know you are making it.

If any baker needs assistance in linking-up with this country-wide campaign of enlightenment—

Ask the Fleischmann representative

THE FLEISCHMANN COMPANY

1166 Burrard Street — VANCOUVER, B. C.

Fleischmann's Yeast — *Fleischmann's Service*

Vancouver, Victoria, Nanaimo, Calgary, Edmonton.

The Western Canada Baker

BAKERY, CONFECTIONERY and CATERING SECTION of The British Columbia Retailer

Some of the Most Prevalent Forms of Waste in the Bake Shop

Bakers are exceedingly keen at the present time to effect economies wherever possible, and these are most necessary in view of the none too satisfactory conditions of the baking trade. This is mainly the fault of the trade itself because it has little or no idea of how to make profits, but being in its present condition it must make some attempts to resurrect its status. Through long periods of fierce underselling bakers have come to a very unsatisfactory position, and amid it all they cannot see the way to their commercial salvation. It certainly appears that one of the most effective ways of pulling yourself together is by the elimination of waste.

Victims of Circumstance

It is often surprising how much waste goes on without recognition, and all good employers should test themselves in the light of modern methods. Bakeries are curious places. They seem to lend themselves to all kinds of mean practices, and operative bakers are often not the most desirable kind of men to have about. This is not entirely the fault of the men. They are invariably the victims of circumstances, and the opportunities they constantly have do not help in the maintenance of true efficiency. Unfortunately the majority of employers do not quite understand or appreciate the difficult position of many of their workers.

When men are anxious about the maintenance of their homes, and their economic position bears heavily upon them, you cannot expect maximum production with a small salary. The wisest course is to see to it that they are suitably paid for their labors, and that every encouragement is given them in the development of personal iniative and skill at their work.

Labor will co-operate with capital if the task is gone about in the right way, but there must be greater foresight and perspective in the future if there is to be real harmony in both camps. This then is a waste that should be eliminated. In a great many bakeries there is little thought given to the efficient ordering of routine work.

What is needed is something akin to the planning department of an engineering works. In large bakeries, especially, there is not that ordered progress that spells profit, and there is not that system of dealing with orders that makes for economical and speedy production. Bakeries must run smoothly and quickly, and to this end all orders should be classified and dealt with in groups so that there can be easy and swift transference from one job to another. Sequence of orders is important, so that there is no needless waste of fuel. If procedure is ordered correctly all goods requiring an approximate oven temperature will be made together to avoid rapid heating and cooling of ovens which notoriously wastes coal and coke.

Fuel is one of those commodities that few bakers know very much about, and there is always a good deal of waste prevalent in bakeries. Most bakers buy so many tons of either coal or coke and not so many heat units. Experts tell us we are all amateurs in the using of coal. One ton of coal contains 15 cwts. of coke, 25 lbs. of ammonium sulphate, 2½ gallons of benzole, 7 gallons of tar and 6,000 cubic feet of gas. We do not bother to take these products out of the coal, but we simply burn the lot, and what goes up the flues is more valuable than the coal.

Old-fashioned Ovens

Here is a problem for some bright mind to solve, and at least it is suggestive of the value of using coke. We still have far too many small bakers equipped with ovens that need coal as fuel. All over the country there are crowds of bakeries with coal-heated ovens which are now out of date and which are a source of waste. Quite recently one firm of oven builders has put upon the market a new appliance for heating ovens with crude oil, and which is very satisfactory. This is another way of eliminating waste. A further form of waste which eats up profits in the baerky is stale goods. They are much more dangerous than is usually supposed, and in this country bakers are not careful enough in keeping these down to a minimum. Over-production, if it may be so termed, can only be prevented by a careful study of demand, and by more aggressive salesmanship.

The prevention of stale goods must be attacked at both ends in order that it may cease to be a formidable liability. In large bakeries where it is deemed wise to always have on hand fair stocks of cakes, the wisest plan is to wrap them all in waxed paper. It is far better to sell out of fancies, smalls, etc., too early than to have a goodly number to carry over until the following day. It is a problem that should be earnestly tackled by bakers because it is one of those annoying factors that is continuously eating a hole in the available profits. It is often astonishing how little bakers know about their own work. Unless they keep proper costing records they cannot possibly grasp the full import of their businesses, and wastes often occur which might be eliminated if they were known by the baker.

Recognizing New Conditions

There is still an enormous antipathy to costing due solely to ignorance and conservatism in accepting new conditions. In this country bakers are not always looking out

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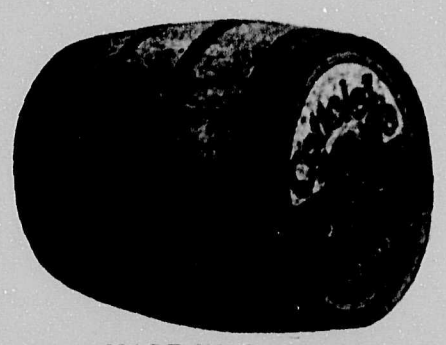

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for new ideas, new improvements and better ways of doing things. They cling to the old ways, and they take a lot of shifting from their strongholds. Gradually, however, they are appreciating modern conditions. There are a number of agencies at work that are trying to lift the veil of prejudice, and we are slowly moving on to that happier state where new ideas and new plans and new systems are not taboo. Although we may be slow starters we are good stickers, and when we become convinced of the rightness of a thing we need some shifting. So far as costing is concerned bakers have not grasped its significance as a preventive of waste. Bakers overlook the fact that in the majority of cases we are all working on old-fashioned lines with the exception of minor improvements, and consequently we are repeating old fallacies and perpetuating old methods which ought to have been scrapped years ago.

A true system of costs is a most vaulable asset, and until bakers install some such system they will never know actually their costs of production and selling. Without these figures it is almost impossible to detect wastes because one cannot know exactly where to look for them. No baker can know too much about his business. At the moment few know enough about what is going on. When one is able to produce tabulated costs, one is at least able to judge relative costs in relation to final costs, and by this means it is possible to eliminate or intensify any particular phases of work which have a minus efficiency content. Accurate costings are not easy to compile, and bakers are somewhat scared at the amount of work involved in their compilation.

Bakers are not accountants, and as the majority have a complete and utter aversion to figures in any sense of the term, they must be appealed to in a brief and simple manner if ever they are going to take kindly to costing. To thrust at them complicated systems is not doing the cause any good. Costing systems can obviously do much to cut out waste, but they will never be generally acceptable until they are presented in simple form.

Another type of waste may be found in untrained workers. However, well-intentioned workers may be, unless they are properly trained to understand their job thoroughly, not only from their own point of view, but also from that of the employer, and the public, they can never be absolutely efficient. How many workers understand the meaning of time? Not one in a thousand! they may do their work in the best way known to them, but that may not be the one best way. For this reason staff training is essential because through it you can secure the company spirit with a minimum of expense. Almost everybody would stoop down and pick up sixpence off the sidewalk, but how many would stop to pick up wasted half hours of the idle chatter. And time is more valuable than money.

MACHINE-MADE CAKES IN WHOLESALE AND RETAIL BAKESHOPS.

The production of machine-made cakes in the wholesale and retail bakeshops is growing more and more in popularity with the bakers every day, and there is a demand for delicately made cookies and cakes of all kinds.

The one drawback to the making of this class of goods is that it does not pay to produce too small batches, and the average baker is unable to find a ready market for the production of a full half barrel run. The smaller, or the retail baker, however, in order to get into this end of the business, would have to create a market outside of his own retail store, or it is probable that by producing and making a run on one kind of cookie every day he might be able to produce them in batches large enought to pay.

It is also possible to work up sufficient business within a given radius of his shop among the grocers to take enough of such goods to pay him to go into it to a greater extent.

The wholesale baker with his wagons has a far greater opportunity of developing this end of his business.

The one principal reason it does not pay to run small batches is that to clean up the machine and set it for the different batches takes just as much time to change a quarter of a barrel run as it would for a whole day's run, and after each batch is run off there is always some of the dough left between the rolls and the die, the amount of which is no greater after a large run than after each small run.

One other problem that both the wholesale and retail baker faces is oven capacity. Yet, for the average cookie, which bakes in a little lower heat than bread, it is possible to put a cake machine on rollers, and where the baker has two or more ovens, to fill one oven, move on to the next and fill that, and so on, and by the time he gets all of his ovens filled the cakes in the first oven are baked.

To the real small baker who only has one oven, this problem becomes more intricate, as he must fill his oven and wait until the cakes are baked, then start the machine again and keep this up until the batch is run off.

If a wholesale baker desired to get into business extensively it would pay him to use a reel oven, probably a ten-pan oven, and he would get very wonderful results, or the baker with the traveling oven would be able to run considerable of such goods after the day's run of bread is through and thereby get the benefit of the great deal of heat that would otherwise be wasted, for after the bread is baked it would take very little additional heat, if any, to finish quite a large batch of machine-made cakes in either style of oven.

We have known of several bakers who have used their ovens immediately after the day's run was off for the baking of baked beans, merely filling the oven and using what heat was left over and leaving the beans in the oven until the following morning, when the men came to fire the oven for the next day's work, and found it quite profitable.

There are many bakers who are unable to produce machine-made goods because of their utter lack of knowledge of the kind of doughs necessary for this work. Some attempt to use doughs that are altogether too rich for cookie work, while others do not use the right flour and try to produce such cakes with spring wheat flour which is almost impossible to do.

The biscuit maker, in producing the extremely high-grade biscuit, uses deposit machines which deposit the dough directly on the pan through pressure without the use of a wire to cut off the dough, or uses special machinery which only handles the real short doughs.

About the best grade of products made on the wire-cut machine in the biscuit plant is of the Vanilla Wafer grade, which is quite rich, yet not as rich as many of the cakes the hand-cake baker attempts to produce on such a machine.

How Stale Bread Affects Mould Growth

Six mold spores against 1,000, or an almost naked mold plate against one so filled with mold that it resembles a piece of sticky fly paper that has caught the last fly it will hold!

Such is the difference in a bakery found to exist by Harold Turley, miscroscopist of the American Institute of Baking, "before and after" the introduction of a loaf of moldy bread.

The bread selected for the test was not especially moldy. It was just such bread as figures in "the return of stales" at every bakeshop, where stales are accepted.

The experiment was perfomed as an object lesson for bakers in the way mold "does not stay put" on the particular loaves on which it happens to be observed.

The mold seeds, according to Mr. Turley, number 1,000 per pod, and the pods are barely visible to the eye.

These mold seeds, loosed into the air upon ripening as peas might be from a pod, floated about until they permeated all aerial dust and were ready to attack any food that they might be able to find. The baker doubted the statement of the university of mold spore distribution in the air and dust.

So, Mr. Turley's little experiment to illustrate the case was worked out as follows: Into an ordinary room he walked with a dish containing a food on which mold would grow if mold spores were present. He exposed this dish for one minute. Six tiny cultures of mold growth appeared after a suitable time for germination. Then a second experiment was performed. Into the room walked Mr. Turley with a loaf of moldy bread. It was just such bread as a baker might throw into a forgotten corner of his bakery. It was just such bread as might grow its own molds in the room set apart for the return of stales.

After he had introduced the loaf of moldy bread, Mr. Turley again exposed a plate containing the agar dextrose potato mixture that served as a nourishment for molds. The exposure this time was for one minute, as in the first experiment.

But what a differnece in results! Iistead of producing only six little mold colonies the agar mixture produced as many colonies as coulr find the slightest growing space within the dish. They were so thick in fact, that the culture dish had the appearance of a piece of sticky fly paper that had caught the very last fly it would hold.

The molds were of several varieties, but the common black mold known as aspergillus niger predominated. There were 1,000 colonies on the plate exposed after a loaf of moldy bread had been brought into the room.

There was no contact between the moldy bread and the culture medium.. The nearest point that Turley approached the moldy bread was six feet away.

It is no wonder, in view of the prolific seeding power of molds, that men from the American Institute's service department look first of all for the moldy bread somewhere in the bakery, when they seek the source of mold in fresh-baked bread. Wrapping papers are sometimes blamed for mold in bakeries when the papers are just the recipient of the stream of mold spores flowing from returned loaves to every part of the baking and wrapping machinery.

In grocery stores bread boxes often become sources of mold infection. Crumbs of bread are left in the boxes. They grow mold and the mold spores pass over to the new loaves, as they are put in the boxes, in enormous volume.

The time has come when sanitation in the bakery must be followed through to the home and to the grocery store. If both the home bread box and the grocery bread box are kept absolutely free from bread crumbs, clean bread, when it is delivered to them, will remain sound and sweet longer than is the case nowadays.

Here is one of the new points of contact, where the lesson of Harold Turley's mold experiment can de driven home to all, having to do with the handling of baked products from the bakery through the grocery to the housewife's pantry.

Many a baker lies awake nights trying to figure out how he many secure this or that large order, when as a matter of fact, there are little orders galore which may have escaped his notice, or which he perhaps, has not thought worth while getting. Most successful business enterprises, including modern baking institutions, were built up little by little. The little orders brought the large ones, and it is poor policy to look into the distance for big business when profitable trade, though perhaps in smaller quantities, may be had at less expense almost right in front of one's store.

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Nut Bread.

Yeast Dough.

Flour, 10 lbs.
Water, 5½ lbs. (approximately)
Sugar, ½ lb.
Shortening, 12 ozs.
Milk powder, 8 ozs.
Molasses, ½ pt.
Yeast, 3 ozs.
Nuts, 3 lbs.
Cinnamon, ½ oz.
Salt, 2½ ozs.

Method.

Dissolve the yeast in about one pint of water and place to one side. Now put the balance of the water in a bowl and add the sugar, salt, milk powder, molasses and cinnamon. Stir to dissolve the ingredients. Now add the flour. Begin mixing. When partly mixed add the yeast. When the yeast has been incorporated, add the shortening and mix until the dough is smooth. When this stage has been reached add the walnuts or nuts, and mix thoroughly to incorporate them. This dough should first be fermented before it is scaled in the pans.

Fruit Pound Cake.

High grade fruit cake is made by introducing a mixture of fruit into a straight pound cake mixture. We would suggest the following formula:

Sugar, 4 lbs.
Butter, 4 lbs.
Eggs, 2 qts.
Flour, 4¼ lbs.
Raisins, 6 lbs.
Currants, 6 lbs.
Chopped cherries, 2½ lbs.
Citron, 2½ lbs.
Tlmond, 1 lbs.
Chopped Figs, 2 lbs.

Method.

Put the sugar and butter into the mixer and rub briskly until the same becomes light and creamy. After this has been done add the eggs while the mixture is being rubbed. Dust the fruit with about ½ lb. of flour, put the balance of flour into the bowl and mix until smooth. Then add the fruit, 1 oz. of vanilla flavor may be added if desired, also the juice and rind of 4 lemons.

Rye Bread.

Formula.

3 cwt. Valencia raisins
28 lbs. currants
28 lbs. peel
76 lbs. treacle
6 lbs carraway seed
6 lbs. ground ginger
6lbs. Jamaica pepper
10 pecks rye meal
10 lbs. flour
20 lbs. stale loaves.

Method.

Make a sponge with 10 Scotch pints (5 gallons) water, ½ lb. yeast; when well dropped, break in with 10 pints water (5 gallons) and treacle previously warmed. Then add spices and fruit, also warm and stale bread, previously reduced by water or as bread crumbs. Then proceed to make a fairly slack dough, same as for loaf bread using only enough meal and flour mixed as necessary. An extra pound of yeast at this stage helps to make a lighter loaf. Let the mass lie for two hours then scale off and run into oven same as batch bread. Dust entirely with rye meal during the process and always keep warm.

The loaf produced is an intensely sweet and exceedingly satisfying edible, and might be improved by varying the quantities.

Black Bun.

Formula.

20 lbs. dough
50 lbs. currants
30 lbs. Sultanas
12 lbs. Muscatels
9 lbs. orange and citrol peel
12 ozs. ginger
6 ozs. cinnamon
7 lbs. whole almonds
6 ozs. mixed spice
6 ozs. pimento
12 oz. ground caraway
3 lbs. sugar
3 lbs. lard
3 gills brandy or rum

Paste: 16 lbs dough, 4½ lbs. lard, 3¼ lbs. sugar; stiffen into a paste with soft flour.

Mix sugar, lard and dough well together then add the fruit and spices and finally flavoring. Block out in sizes that will fill the tin within an inch of the top, and after dampening both bun centre and paste, cover with the latter, after knocking slightly in to fit size of tin.

Coffee Syrup.

Formula.

Selected coffee, 5 lbs.
Water, 3½ to 4 gallons
Sugar, 12 lbs.

Method.

Have the coffee finely ground and place the same into a cloth bag and make an infusion preferably with a percolator. If a percolator is not at hand, put the coffee into the water and boil until it becomes strong in odor and dark in color. Strain the liquid, add the sugar and boil down to about 224 to 226 degrees F. Place into suitable jars and store for use.

Short Bread.

At one period short bread was looked on as a Yule Tide luxury par excellence, but within recent years it appears among the goods of the high class baker all the year round and many of these have attained a very high place in the production of a typical national product.

Formula.

2 lbs. flour
1 lb. butter
½ lb. sugar
1 white of egg only
A small pinch of soda carbonate.

Great care is required in the handling to produce a crisp cake melting in the mouth. Mix sugar and butter together and lastly flour, work into a paste form. A nice cool hand is required so that mixture does not become oily. Cut either into rounds or rectangular shaped fingers or squares.

If shortbread biscuits are required, the same mixture can be pinned out thin, and cut into assorted shapes. They can be dusted with caster sugar, or left plain with impressions of stab.

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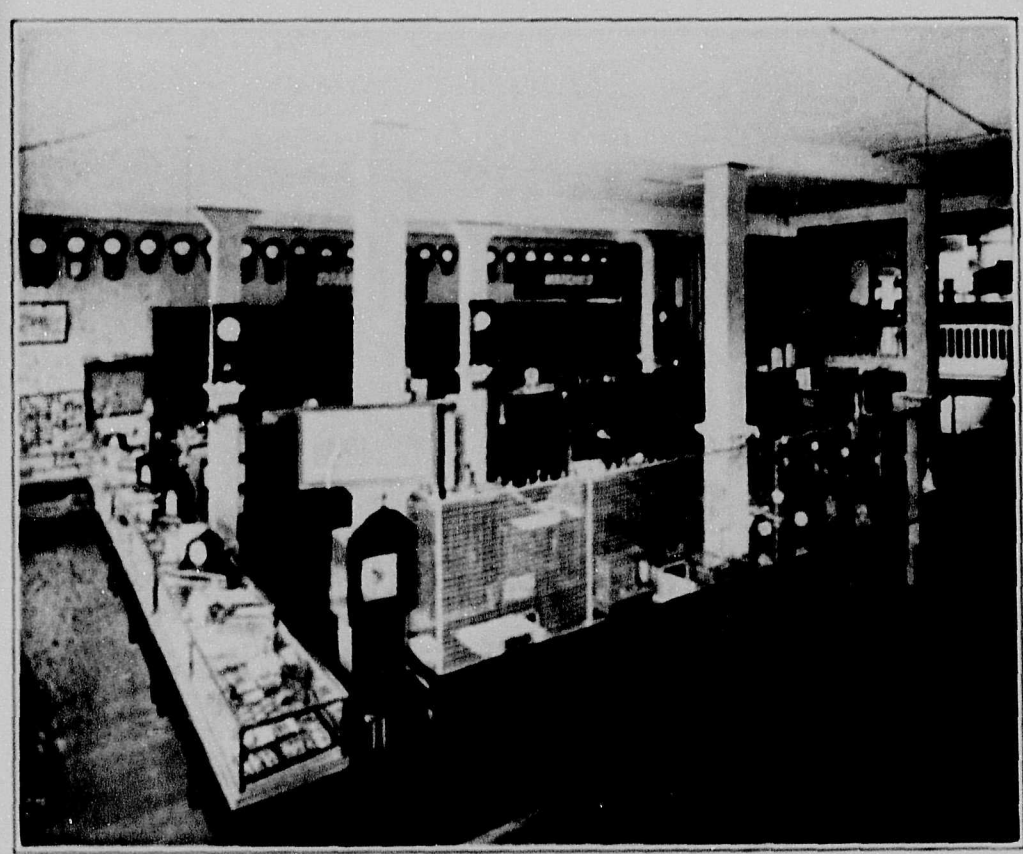

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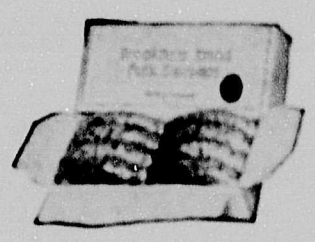

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