

THE MERCHANT'S COLUMN

Edited by MANSFIELD F. HOUSE (Copyright.)

In this column, which appears every Monday, Wednesday and Saturday, will appear news and short articles of special interest to merchants, their salespeople and business men and women in general.

'Til-for-Tat' Can Be Dangerous Game

One day a salesman for a certain hardware specialty was turned down by his logical customer in a town not far from Santa Fe, N. M.

"I'll just show that smart Alec!" he said as he crossed the street and mentally shook his fist under the hardware man's nose.

And he did. A doctor had taken over the only drug store and was a ready listener to the salesman's talk of extra profits.

"I always did think I ought to carry some stock foods and remedies," snorted the hardware man.

"Now's my chance. While I'm at it I'll put in some common, every day lines such as witch hazel and mentholatum. Might just as well sell these to the folks that come in. Doc'll be handling corn planters next."

Naturally, this pleased the druggist not at all. His brother-in-law was in the grocery and dry goods business. So it was not long before the grocery and dry goods store blossomed out with some of the heavier hardware articles such as were too large to be handled in the drug store.

But it was not long before the woman who wanted a certain drug item began to feel that the hardware man had overlooked it and the drug store man had not worried over it, feeling that if he delayed long enough to make an order of size no harm would be done because the hardware man would have it, anyway.

After eight months a new salesman came for the hardware house to succeed the disgruntled one who had sown the seed of discord.

Now the merchants are so full of brotherly love that they begin to meet with their ledgers in hand to sift out the credit goats from the sheep. The consumers know

that if they wish drugs they will find them at the drug store. It would not pay to try to sell a side line full of pure velvet to any of those men now.

Low Profits Shown in Grocery Stores

Total expenses of the average grocery store are 16.5 per cent of the sales. Net profit is commonly 5.5 per cent of net sales, and stock turn is about seven times a year on the average.

The investigation, however, brought to light cases of expenses as low as 10.4 per cent, net profits as high as 11 per cent, of net sales and a stock turn as high as 23.8 times a year.

These figures are compiled from the investigation of 253 stores in both large and small cities, mainly in the East and Middle West.

Little uniformity in bookkeeping records was found among these stores, and before the results could be compared the figures all had to be transferred and retotalled in accordance with the system evolved by the bureau as the most efficient for general use.

The stores examined included only those which handled groceries and meats. The principal difference in the average experience of the two classes was handling meats was a little higher on the average, running about nine times instead of seven.

Accounting Lowers Expense. It was noted in the investigation that those stores which showed total expenses of 13 per cent, or lower were generally able to give considerably more exact and detailed information concerning their business than those with higher expenses.

Higher profits—the result of accurate bookkeeping methods. The other stores don't stand so well, because they don't know so well where they stand.

Another significant fact brought out by the investigation is that while the average stock-turn is seven, a sufficiently large number of stores are today turning their stocks twelve times to warrant this figure being held up as a reasonably easy goal.

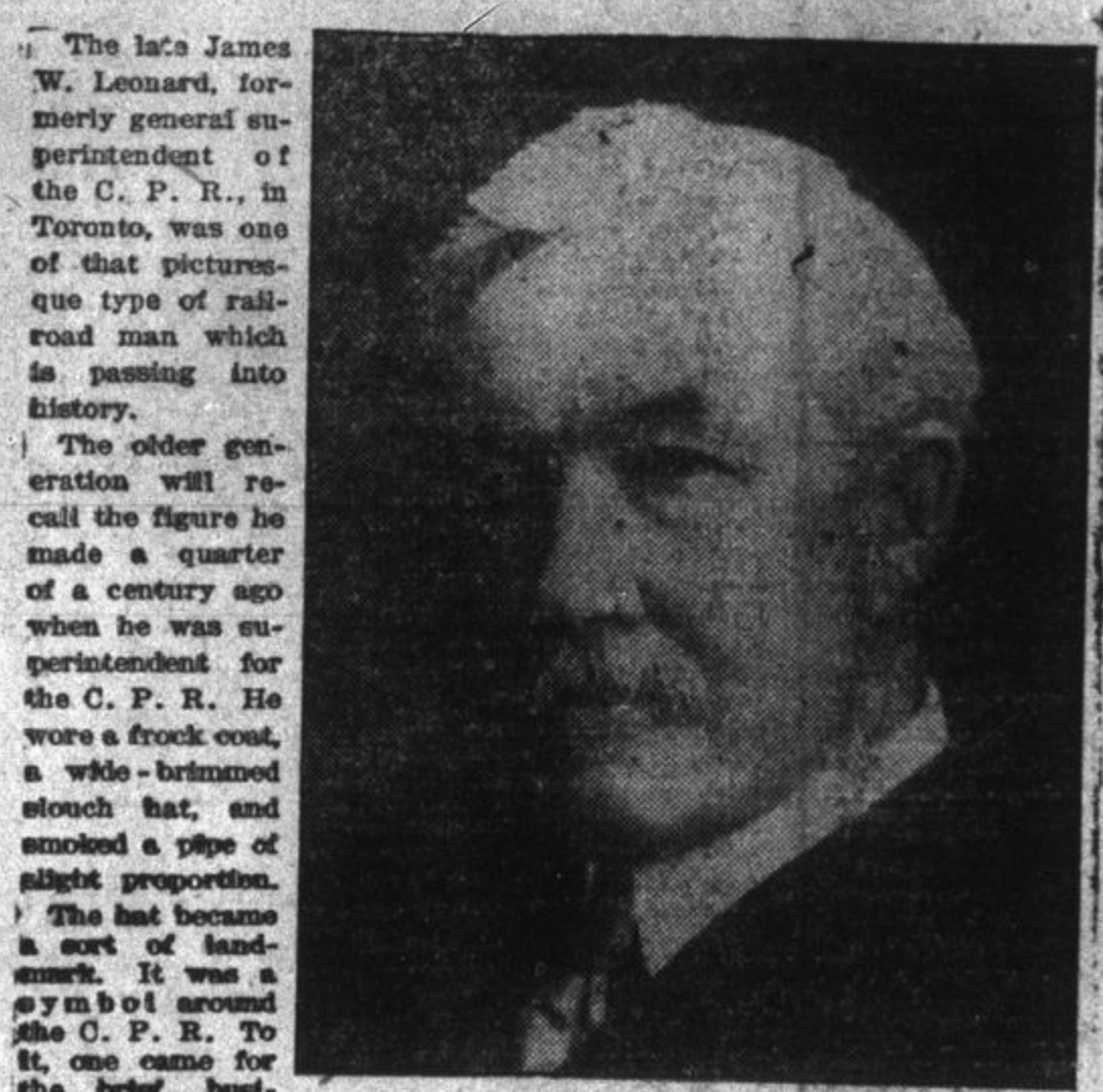
One of the surprising points developed by the investigation was that a great many groceries which had quite accurate accounts of expenses were unable to show no records of their purchases and could show no figures on gross profits.

The most typical for gross profit, however, is 51 per cent, out of which all expenses must be paid. The most typical figure for the resultant net profit is 4.5 per cent. These percentages are not, however, held up as ideal. The experience of a great number of the stores investigated proves that much more satisfactory profits are of comparatively easy attainment.

Salaries and wages of sales force constitute the largest single expense item of the average grocery store. About 6.5 per cent of net sales is ever, is indicated as an easily attainable figure. Stock more conveniently arranged for rapid distribution to customers and a system of paying a cashier by check help to lower the selling expense.

As a rule, the store which spends much of its net sales in delivery expense is not profitable. The common figure is 3 per cent, and

Humor Of J. W. Leonard His Scrap Book and His Well Done Work



THE LATE J. W. LEONARD Well-known Railway Man, for Many Years a Leading Official of the C. P. R.

The late James W. Leonard, formerly general superintendent of the C. P. R., in Toronto, was one of that picturesque type of railroad man which is passing into history.

"What for?" demanded J. W. "Nobody would know me in another hat than this crown! Nothing doing!"

Mr. Leonard was a man of few words, a trait that endeared him to his many friends and which secured him in the high esteem of the thousands of business men with whom he dealt for the railway.

Deep down in the recesses of his attire, it would appear that the late J. W. Leonard, whose life motto was "I want to do the work entrusted to me in the very best way that I can," should have been master for the approval of his fellows.

2 per cent appears easily attainable. Owing to the fact that the majority of groceries are neighborhood propositions, located in residential rather than business sections, the rent figures run quite low in comparison, for instance, with the shoe store. The tendency is for it to be less than 1.3 per cent. (It averages 5 per cent in shoe stores.)

Lawn Social At Inverary. Inverary, July 7.—The lawn social, held on July 3rd at Inverary, on Mr. Bartlett's property, proved to be a good success. The place was beautifully decorated with flags of different nations. A large piece of white cotton with the word "Welcome" printed upon it met the people as they entered the gate.

LIFT OFF CORNS! Doesn't hurt a bit and costs only a few cents. Magic! Just drop a little Freezone on that touchy corn, instantly it stops aching, then you lift the corn off with the fingers. Truly! No humbug!

WANTED TO KNOW "Waiter, a plate of oysters." "But there is no 'r' in this month, sir." "Say, is this a spelling bee, or a restaurant?"

Blessing Or Curse? (Woodstock Sentinel-Review) Many of the inventions and discoveries for which modern science is responsible serve as instruments in the hands of the designing few for piling additional burdens on the backs already bending of the people generally.

IF YOU'VE DECIDED to expand that business of yours, and to add to your staff, advertise in the classified. The right people are available.

ISSAC HOLDER, BATTERSEA.

Is Eighty-eight Years Old—Many Tourists at Batterssea. Batterssea, July 7.—Isaac Holder, one of Batterssea's highly esteemed residents, recently celebrated his eighty-eighth birthday.

Mrs. (Dr.) Moore who was removed to the Kingston General Hospital suffering from a fractured hip, is progressing favorably. Dr. Robinson has purchased the Ennis property on Church street and has moved it with the addition of a new verandah.

Both the Granite and the VanLuvens house are full to overflowing with the fishing excellent. Many from Batterssea and the surrounding vicinity attended Sparks' big circus in Kingston on Friday.

Visitors: Mrs. (Rev.) Ebersole and son and O. Sears, of Buffalo, N.Y., and Mrs. Nell Campbell and Keith, of Toronto, at J. L. Sears'; Mr. and Mrs. Kirk, Kingston, at P. W. Balls'; Fred VanLuvens, of Hamilton, and Robert, of Smith's Falls, at C. M. VanLuvens'; Major and Mrs. Otto VanLuvens, Montreal at the VanLuvens house; Alva Wood, of Snow Road, at K. Williams'; Miss Myrtle Leishman, Kingston, at Karl VanLuvens'; Dr. and Mrs. Bridge, of Ohio, at Thomas Hogan's; Miss Olive Todd, nurse-in-training at Kingston General Hospital, at W. S. Anglin's.

The Commons High Cost of Living committee finds that no material reduction in the cost of commodities in regard to which inquiry was made can be expected, except by increasing the volume at a lower cost of production or by lowering the cost of distribution.

On Saturday last the death occurred at Beachburg, of David Bradley at the age of ninety years. His life since early manhood was spent on Zion Line, Westmeath.

Blanche and Aurele Gravelle, of Ottawa, who were recently found guilty on a charge of shoplifting, will be taken to Brockville this week for treatment in the Eastern Hospital. They are both drug addicts.

VETERANS!

Here is an opportunity for you to:

- (a) Enter upon a profession which: 1. Is useful. 2. Is pleasant work. 3. Gives you time to yourself. 4. Gives an assured position at an increasing salary.

- (b) Acquire a specialist training free of cost (c) Decide on some definite work. (d) Be of service to your country and fellow citizens in peace, as you have been in war.

The Ontario Department of Education desires to acquire the services of men who have fought at the front to train as

Teachers in Ontario Schools

This step is taken in the belief that the educational system, in this manner, can acquire men of such spirit and force that the full benefits of the war experience, and of the sacrifices made, will be the inheritance of the children of the Province.

PAY THE EXPENSES. Of the soldier in training, including tuition, books, travelling expenses and living expenses. QUALIFICATIONS:

1. Applicants must have attended a High School or College Institute, or have had an education of an equivalent standing, either in Ontario or outside it—(England, etc.)

PROCEDURE: If outside of Toronto write to address below for fuller information, and an application form. Arrangements will be made for a personal interview to discuss your individual case.

If in Toronto call at address below between 10 a.m. and 12 noon any morning, bringing with you your discharge certificate.

W. ERIC HARRIS, B.A. The Department of Education, 46 Richmond Street West, TORONTO, ONT.



You'll Like This Kink-Free Hose

Pulled around trees, dragged over gravel or cement walks, or thrown into a corner—ordinary hose quickly gives out under such treatment.

rubber—seamlessly welded into one unit—give you a hose that can not kink, or tangle. Because it is made of good rubber, it is protected against cracking and leaking.

Knowing that you would buy a better hose if you could get it, and be sure it was right, we have worked out this problem. We offer you a hose that is efficient.

You get more water delivery from your house service, because it is made oversize. Let your hardware dealer explain further the merits of Goodyear Cord Hose, which is cheaper because of long wear.

Now you can get Goodyear Cord Hose.

Goodyear Cord Hose, smooth cover, 27c. per foot.

The layers of strong pliant cords, embedded in good

The Goodyear Tire & Rubber Co. of Canada, Limited



TODAY IN HISTORY



Military Law & Anarchy Two years ago today, July 9, 1917. Emma Goldman and Alexander Berkman were convicted and sentenced to two years in prison for obstructing the operation of military laws. Find an anarchist. Answer to yesterday's puzzle. 1. Upper left corner down, nose at cap band. 2. Upside down, behind man.