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. All phases of store management-buying, accounting, advertising and retail salesmanship-will be dealt with, not theoretically, but by descriptions of methods actually in use by successful merchants,

"Tit-for-Tat" Can Be Dangerous Game

hardware specialty was turned down by his logical customer in a town not Low Profits Shown far from Santa Fe. N. M.

"I'll just show that smart Alec!" mentally shook his fist under the him that I can sell in this town even! if he is the only hardware man in town."

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. He put in the specialty. He also added two or three other lines that were right out of the hardware man's stock. Being side lines and, therefore, bringing pure velvet, the doctor-druggist priced them pretty close. It was not long before the hard ware man heard of it. When he did his collar singed his hair.

Tit for Tat.

"I always did think I ought to | Little uniformity in bookkeeping carry some stock foods and remed- records was found among these jes," snorted the hardware man. stores, and before the results could "Now's my chance. While I'm at it be compared the figures all had to be I'll put in some common, every day transferred and retotalled in accordlines such as witch hazel and men- ance with the system evolved by the tholatum. Might just as well sell bureau as the most efficient for genthese to the folks that come in eral use. Doc'll be handling corn planters next." Before long his drug line was those which handled groceries and supplemented by a little case of meats. The principal difference in the

cheap candy and chewing gum, gist not at all. His brother-in-law stores handling meats was a little was in the grocery and dry goods higher on the average, running about business. So it was not long before nine times instead of seven. the grocery and dry goods store blossomed out with some of the heavier hardware articles such as were that those stores which showed totoo large to be handled in the drug tal expenses of 13 per cent. or lower store. Then a war started that made were generally able to give consider-Von Tirpitz's submarine attempt ably more exact and detailed inforlook like a prayer meeting. Prices mation concerning their business were cut, newspapers did a thriving than those with higher expenses. business on "special offerings" that This indicates that the advantage of brought in revenue such as the pub- low expenses and, consequently, lishers had never dreamed of exper- higher profits-is the result of aciencing this side of paradise and bu- curate bookkeeping methods.

But it was not long before the wo- well, because they don't know so man who wanted a certain drug item | well where they stand. began to find that the hardware man | Anothe |significant fact brought had overlooked it and the drug store out by the investigation is that while man had not worried over it, feeling the average stock-turn is seven, a that if he delayed long enough to sufficiently large number of stores make an order of size no harm are today turning their stocks twelve would be done because the hardware times to warrant this figure being rity of groceries are neighborhood man would have it, anyway. People held up as a reasonably easy goal. began to roast the merchants of the town because they never had what a One of the surprising points deve- rent figures run quite low in compaperson wanted when he wanted it. loped by the investigation was that a rison, for instance, with the shoe Many lines were let go to seed be- great many groceries which had quite store. The tendency is for it to be less

"Unscrambler" Arrives

man came for the hardware house to all expences must be paid. The most cial, held on July 3rd at Inverary, succeed the disgruntled one who had typical figure for the resultant net on Mr. Bartell's property, proved to succeed the disgruntied one who had sown the seed of discord. The new man saw the conditions and after a perspiring forenoon in pursuit of the elusive buck which went across the street, up the street, down the street and around the corner, he got to the course. With patients he unrecent the street are of comparatively easy attain-ple as they entered the gate. Two ment the cause. With patience he unwound ment. the matter with the skill of a professional scrambler. Merchants on all fronts were tired enough to listen to peace talk—they all wanted their wives and children to begin speak
wives and children to begin speak
The sales are received to sales force gramme was rendered by local and constitute the largest single expense city talent. Addresses were given item of the average grocery store, by Rev. Ernest Codling, of Battersea, About 6.5 per cent of net sales is Rev. J. A. Waddell, of Princess Street the usual figure. Five per cent, how-church, Kingston, and Rev. George W. Dustin, of Seeley's Ray. The for each store to buy from the others able figure. Stock more conveniently choir rendered two beautiful selective merchandise carried unfairly and to pay for it at invoice prices—and customers and a system of paying a Miss Pringle; violin duet by Messrs. got a good fill-in order at that.

Cashier by check help to lower the solos by Miss Carey Dayer Miss.

Now the merchaits are so full of selling expense. brotherly love that they once a As a rule, the store which spends month meet with their ledgers in much over 3 per cent. of its net sales

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 One day a salesman for a certain of pure velvet to any of those men

In Grocery Stores

Total expenses of the average grohe said as he crossed the street and cery store are 16.5 per cent of the sales. Net profit is commonly 5.5 per cent of net sales, and stock turn hardware man's nose. "I'll just show is about seven times a year on the average. These figures are the result of extensive investigation by the Harvard University bureau of busiless research.

investigation, 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 for stores which handle groceries exclusive.y. and do not include chain stores. Sales per salesperson range from \$5,000 a year to \$20,000, but the av-

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

erage clerk sells \$10,000 worth of

The stores examined included only average experience of the two classes Naturally, this pleased the drug- was that the stock-turn figures for

Accounting Lowers Expense. It was noted in the investigation

siness was good, no doubt about it. The other stores don't stand so

Neglect Gross Profits.

cause there was no money in it on accurate accounts of expenses were than 1.3 per cent. (It averages 5 per the basis of competition then in ef- able to show no records of their pur- cent in shoe stores.) chases and could show no figures on

The most typical for gross profit, After eight months a new sales- however, is 21 per cent. out of which

ing again. The salesman arranged ever, is indicated as an easily attain. W. Dustin, of Seeley's Bay. The

hand to sift out the credit goats in delivery expense is not profitable.

from the she p. The consumers know The common figure is 3 per cent, and

DAY IN HISTORY

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.

Answer to yesterday's puzzle. 1. Upper left corner down, nose at cap

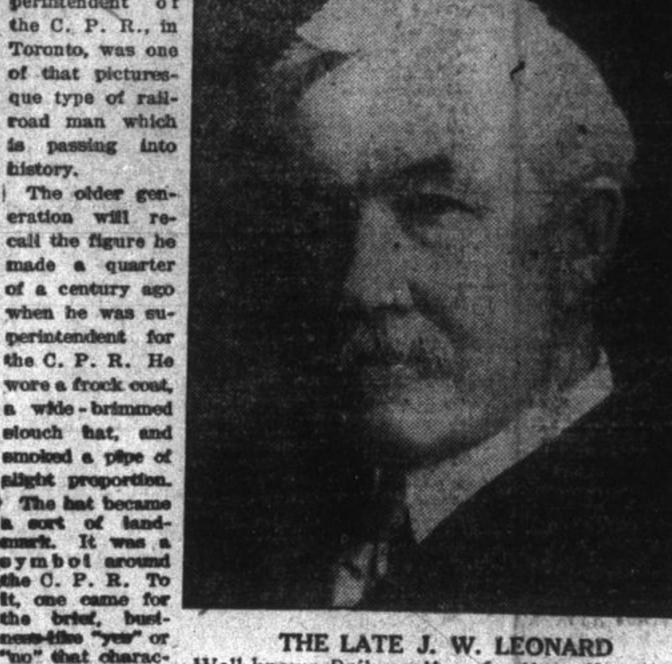
band. 2. Upside down, behind man.

Humor Of J. W. Leonard

His Scrap Book and His Well Done Work

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.

The older generation will recall the figure he made a quarter of a century ago when he was superintendent for the C. P. R. He wore a frock coat, a wide - brimmed slouch hat, and amoked a pape of alight proportion. The hat became mark. It was a symbol around the C. P. R. To it, one came for the brief, bustness-like "yes" or



THE LATE J. W. LEONARD Well-known Railway Man, for Many Years a

Leading Official of the C. P. R. Leonard's abrupt jand efficient administration. But the hat began to show signs of decay. However jauntily "J. W." cocked it over one eye, it wilted and faded. So his good friend, W. R. Callaway, now general passenger agent of the Soo line, took Mr. Leonard up on the hat question and urged him to get a new

"What for?" demanded J. W. "Nobody would know me in another hat! This is my crown! Nothing doing!' Mr. Callaway finally offered to buy a new hat, and J. W. said: "You're

A new derby was purchased, sleek, and in the latest fashion of the eighteen mineties. J. W. put it on, and ordered the famous old slouch bat

Next morning, J. W. appeared on the job in the old slouch hat! Another anecdote indicates the late Mr. Leonard's quiet but effective method of brushing away the vanities of human nature. A young man applied for a job to him. This young man was sporting a walking stick. "I'm afraid we can't do anything for you," said Mr. Leonard. "We

can't use a lame man.' "But I'm not lame!" protested the applicant. "Then why the cane?" asked J. W.

The applicant got the job, but he discarded the stick and also a certain frame of mind out of which the stick arose. Mr. Leonard was a man of few words, a trait that endeared him to his many friends and which secured him in the him esteem of the thousands of business men with whom he dealt for the railway.

Of his old comrades in the old Credit Valley Rallway enterprise, only four are left: Mr. R. M. Callaway, general passenger agent of the Soo line; Mr. Alf. Price, general manager of the C. P. R.; Mr. H. E. Suckling, treassurer C. P. R. and Mr. A. L. Herzberg, divisional engineer.

HIS GREAT LOVE OF WORK Deep down in the recesses of his nature, 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 eager for the approbation of his fellows. In a scrapbook, containing the clippings of newspapers for the past twenty years, there is a letter from Lord Shaughnessy. congratulating him upon the manner in which he had moved the wheat crop out during his first year as assistant superintendent of the western division. It is evident that he valued the letter as an evidence of work well done, rather than as the approval of the head of the system,

2 per cent appears easily attainable. Owing to the fact that the majopropositions, located in residential rather than business sections, the

Lawn Social At Inverary. Inverary, July 7.—The lawn socanteens operated. A good solos by Miss Carey Davey, Miss Agatha Pearl Oliver, Harold Lyons and W. D. Oliver. The paster of the circuit, Rev. A. Ed. Oliver, acted as chairman. Much credit is due to the

LIFT OFF CORNS!

Doesn't hurt a bit and costs only



a tiny bottle for a few cents, sufficient to rid your feet of every hard fliction. corn, soft corn, or corn between the toes and calluses, without one par- IF YOU'VE DECIDED to expand ticle of pain, screness or irritation. that business of yours, and to add to Freezone is the discovery of a noted vour staff; advertise in the classified. Cincinnati genius.



FOOLISH

QUESTION

Willle Fish -

Say pop, is a

dogfish an ocean





Waiter, a plate of oysters."

ready bending of the people generally. Cold storage, for instance, ough

The right people are available.

ISSAC HOLDER, BATTERSEA,

Eighty-eight Years Old-Many Tourists at Battersea. Battersea, July 7.-Isaac Holder, one of Battersea's highly esteemed residents, recently celebrated his eighty-eighth birthday. Mr. Holder has been in failing health for some time, but his condition is reported improved.

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 imroved it with the addition of a new verandah.

Both the Granite and the Van-Luven house are full to overflowing with American tourists, who report the fishing excellent. Many from Battersea and the surrounding vicinity attended Sparks' big circus in Kingston on Friday. The farmers

are harvesting a heavy crop of hay. Miss Alice Jamieson left on Saturday to attend the summer model school at Sharbot Lake, Miss Mc-Quarrie, teacher at Cedar Lake, after a successful term, has returned to her home in Kent county for the holidays. S. M. Anglin, of St. Albert's College, Belleville, arrived home on Thursday for the summer.

Visitors: Mrs (Rev.) Ebersole and son and O. Sears, of Buffalo, N.Y., and Mrs. Neil Campbell and Keith, o Toronto, at J. L. Sears'; Mr. and Mrs. Kirk, Kingston, at F. W. Balls': Fred VanLuven, of Hamilton, and Robert, of Smith's Falls, at C. M. VanLuven's; Major and Mrs. Otto VanLuven, Montreal at the VanLuven house; Alva Wood, of Snow Road, at K. Williams'; Miss Myrtle Leishman, Kingston, at Karl VanLuven's: 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 oc curred at Beachburg, of David Bradley at the age of ninety years.

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. With this end in view the Department has decided to

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 Colleglate 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 certi-

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

Blanche and Aurele Gravelle, of will be taken to Brockville this week His life since early manhood was Ottawa, who were recently found for treatment in the Eastern Hosspent on Zion Line, Westmeath. | guilty on a charge of shoplifting, | pital. They are both drug addicts.



You'll Like This Kink-Free Hose

Pulled around trees, rubber-seamlessly welded dragged over gravel or cement walks, or thrown into a corner -ordinary hose quickly gives out against cracking/and leakunder such treatment.

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

year Cord Hose.

Now you can get Good- Goodyear Cord Hose,

cords, embedded in good

or tangle. Because it is made of good rubber, it is protected

a hose that can not kink,

You get more water delivery from your house

Let your hardware dealer explain further the merits of Goodyear Cord Hose, which is cheaper because of long wear.

smooth cover, 27c. per foot.

The layers of strong pliant The Goodyear Tire & Rubber Co. of Canada, Limited

