

Mackinaws

The Sportsman's Ideal Coat

Warm, comfortable and stylishly tailored, G.H.G. "Durabil" Mackinaws are exceptionally popular with "out-of-doors" men, who demand lasting wear and dressy appearance.

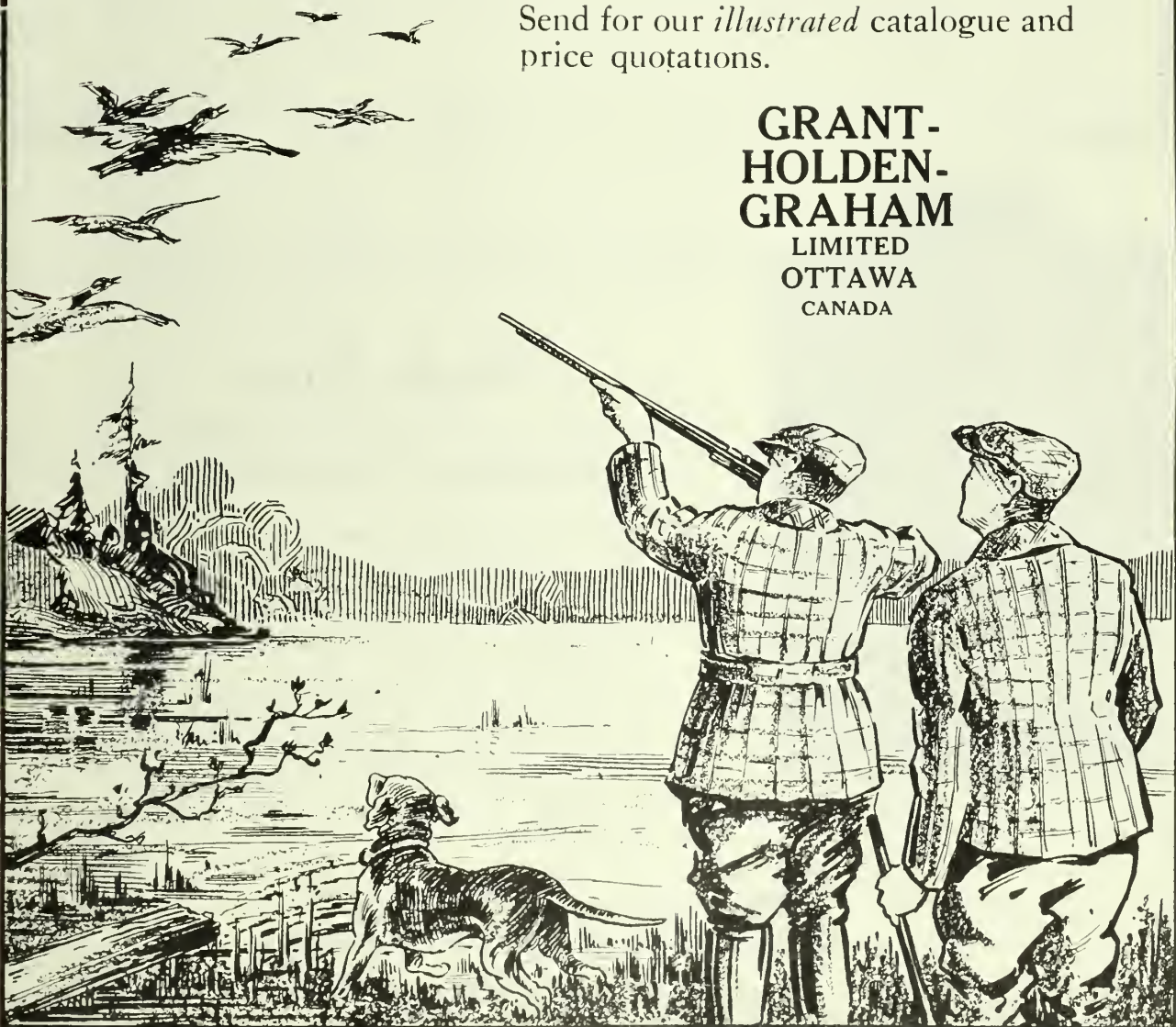
"Durabil" Mackinaws are made from the finest *Canadian Fleeced Wool* in Canada's greatest mackinaw house. They're fashioned in a great variety of appealing color combinations from our own exclusive patterns.

For street wear, for the country, for every kind of wear there's a striking G. H. G. model.

Included in our lines are—Lumbermen's and Contractors' Supplies, Tents, Awnings, Tarpaulins and Canvas Goods.

Send for our *illustrated* catalogue and price quotations.

**GRANT-
HOLDEN-
GRAHAM**
LIMITED
OTTAWA
CANADA



DRESS

WORK and

OUTING TROUSERS

For Men, Youths and Boys

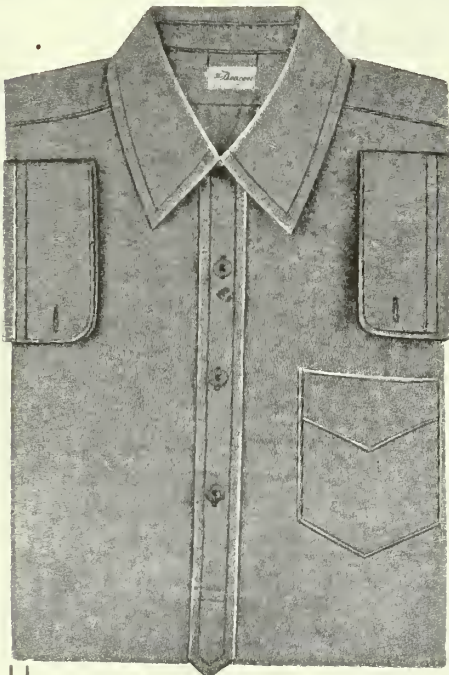
Our range is complete—
Our values unsurpassed.

We have doubled our output which enables
us to give our customers the very

BEST DELIVERIES POSSIBLE

CORNWALL PANTS MFG. CO.

Manufacturers of
MEN'S, YOUTHS' AND BOYS' PANTS
CORNWALL - - - ONTARIO



Right Now
you can sell a lot of these
Excellent Work Shirts

For they are exactly the right kind of serviceable wear resisting shirts that the Canadian workman needs in these days of increased industrial activities. They are worth seeing and worth selling. And the prices are the kind that makes selling easy and profits good.

Our lines are: Working and Outing Shirts, Flannels, all shades, Tweeds, Sateens, Drills, Oxfords, Flannelettes, Night Shirts, Pyjamas and Boy's Waists. Our representative will be glad to show you these lines.

The Deacon Shirt Co.
Belleville Ontario

Further Expansion of Dent-Allcroft Co., Original Company's Capital £2,250,000

Interests Separated in Various Parts of the World—Dent-Allcroft Co. Now a Canadian Incorporated Company—Controlling Stock in Colonial Glove Co. Held by Dent-Allcroft Co.

RETAILERS generally will be interested in some new developments, designed to further promote the supply of Dent's gloves, which have been before the buying public for a period extending over two centuries.

Dent-Allcroft & Company, the original Dent Co., was formed into a joint stock company last fall with capital of £2,250,000. There was offered for sale by public subscription £750,000 of 7½ per cent. preference stock in one pound shares, which was all oversubscribed some days before the lists were closed. The balance of the stock was held by the vendors.

One of the first decisions of the new London company was to separate their interests in various parts of the world. The first separate Dent's organization is in Canada. Dent-Allcroft Company (Canada) Ltd. was incorporated last month as a Canadian company, with an authorized capital of one million and a half dollars, of which one million of fully paid-up stock has been issued.

Reorganization has also taken place in the Colonial Glove Co., Ltd., which company operates two factories in Quebec. The new charter gives the Colonial Glove Co. an authorized capital of \$250,000, of which \$225,000 in fully paid-up stock has been issued. The controlling stock in the Colonial Glove Co. will be held by Dent-Allcroft Co. (Canada) Ltd., who will also assume interests of the late partnership in Hall-Dent Canada

Ltd., operating two factories at London, Ont.

Each company has a board of six directors, with the following officers: President, H. P. Pearce; vice-president, R. K. Gibson; secretary-treasurer, J. E. Peters.

Mr. H. P. Pearce has been connected with the Dent Company for twenty-five years, resigning from the management of the London Export Department to take over the Canadian business in 1912. Messrs. Gibson and Peters have both been with the Canadian branch upwards of ten years.

The charter granted to Dent-Allcroft Co. (Canada) Ltd. provides for the operating of other businesses in addition to Dent's gloves, chiefly associated with hosiery and other allied lines. The company has obtained registration of a new trade mark which will be used on merchandise other than gloves and consists of a trident with the slogan "Trident Brand Hosiery Fits Like a Glove."

To better accommodate the rapid extension of their business, Dent-Allcroft Co. (Canada) Ltd., and the Colonial Glove Co., Ltd., have removed to new and larger premises in the New Wilder Building, Bleury Street, Montreal, where they are occupying an entire floor with an area of 12,000 square feet.

The Colonial Glove Company's factory at Loretteville has found it necessary to establish a branch factory at Charlesbourg, Que., which has been in operation since last Easter.

New Amendments To Budget

JUST as we are about to go to press with the June issue of Men's Wear Review, the announcement is made from Ottawa that, practically, an entirely new budget, so far as lines of men's wear are concerned, has been brought down by the Minister of Finance. Those changes wholly justify and substantiate all that we have said with regard to the original budget in other parts of this issue. It was clearly evident that the placing of a ten per cent. tax on a suit of clothes at \$45 was in no wise a luxury tax; it was a direct tax on a necessity of life. The same could be said in the case of hats, caps, neckwear, hosiery and other furnishings. We argued that the tax should be placed on the indulgence in luxury, namely, on the excess price over the \$45. The same argument was adduced by the Retail Merchants' Association of Canada, and by the large deputation of retailers who waited on Sir Henry Drayton after the first budget was brought down. Credit is due them for the strenuous fight they

put up for these alterations that have been included in the second budget. The effect of the original budget was to promote the sale of cheaper standards of clothing; in the long run, that would not have paid either the Government or the consumer. The second budget will, we think, not materially, if at all, affect the channels of manufacturing or retailing; the tax will be borne, as it ought to be borne, by the man who indulges to a certain extent in a luxury.

An Amateurish Performance

While retailers generally will be infinitely more satisfied with the new amendments of the budget, they will still retain a mental reservation that the whole performance of the Finance Minister has been amateurish. In spite of the fact that it was urged upon him to make this tax a real luxury tax by taking it on the excess of a given figure rather than on the whole amount, he gave the deputation to understand that such a change in the principle of the budget would not be entertained for a moment

He did give them to understand that he might consider raising the given figure from \$45 to perhaps \$55, or even \$60. Now, he takes a decided volte face and does what he told them he would not do. The first budget should never have been brought down at all, insofar as men's lines are concerned. Neither should it have been put in force till approved by Parliament; and Men's Wear Review believes there is no constitutional warrant for such an arbitrary and silly ruling that it should be in force before approved by the representatives of the people in Parliament. Now, thousands of dollars have been collected in these taxes and, in all probability, this money will have to be refunded some way. The whole performance has been the performance of an amateur politician, rather than a man who is aiming at statesmanship.

The New Proposals

The new proposals, so far as men's lines are concerned, are given below. It should be thoroughly understood, however, that they are not yet in force; the original budget still stands, and will stand until official notice to the contrary is given. Though these proposals are not very specific as to neckwear, hosiery, shirts, caps and gloves, Men's Wear Review is inclined to the view that they are also included in this change from ten to fifteen per cent., the same as clothing, shoes, etc.

"In the case of boots and shoes, etc., clothing (men's and boys'), including coats, vests and pants, whether sold separately or together; women's and misses' dresses, skirts, suits and coats, a change is proposed to be made by charging 15 per cent. on the excess over the prices fixed, instead of charging the 10 per cent. on the whole value.

"For the purpose of preventing the tax being evaded by the purchase of parts of suits or dresses, the cost exempt from taxation is fixed at \$12 on trousers, \$5 on waistcoats and \$25 on coats. In like manner, the cost exempt from taxation is fixed at \$15 on skirts, except silk, and at \$35 on women's coats, except silk.

Fur Coat Exemption Raised

"It is proposed to raise the exempt value of fur coats from \$100 to \$200, and to reduce the exempt value of fur robes from \$100 to \$50. Under the original proposals the whole fur list, except coats and robes, was placed in the 20 per cent. class, and without any exemption. It is proposed to drop this provision, and to make the following additions to the 10 per cent. list (paragraph 1, subsection (a):

"Gloves: The component material of chief value being fur, in excess of \$15 per pair.

"Caps: The component material of chief value being fur, in excess of \$15 each.

"Muffs and neckpieces: The component material of chief value being fur, in excess of \$35 each.

"Other wearing apparel, not otherwise specified, the component material of chief value being fur.

PREPAREDNESS

Is a Big word but a small meaning. Many a nation has nearly fallen on this word, many Businesses have failed in not using it—are you PREPARED for any eventualities that may come? Now is the time to use our clean cut legitimate methods of advertising and systematizing for your Business and insure success and prosperity for 1920.

McNabb's Sales System

158 Wallace Ave. Toronto, Ont.

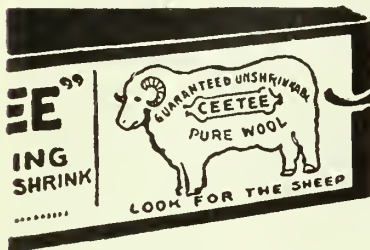
PHONE KENWOOD 1443

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

LINE WANTED—TRAVELLER, 17 YEARS' EXPERIENCE. ASKS for a good line for Quebec and Maritime Provinces. Write A. S., 164 Desfranciscains St., Quebec.

WANTED — TRAVELLER COVERING MOST OF MARITIME Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.



This Trade Mark sells

“CEETEE”

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

Remember—there is no low grade or cheap “CEETEE”—only the very highest grade and best quality underclothing bears the famous “CEETEE SHEEP” trademark. If you are catering to the best trade in your district you must sell “CEETEE”—For ordinary underwear you will find TURNBULL'S brand at least the equal of any made in Canada.

MADE BY

THE C. TURNBULL CO. OF GALT, ONTARIO

Also manufacturers of TURNBULL'S Ribbed Underwear for ladies and children, and TURNBULL'S “M” Bands for infants

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

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“White Palm Beach” Outing Trousers

This profitable line is going strong at this season. It puts vim and snap into your

Summer sales, especially if they are made by

“VINEBERG”
The Pant Man

We can supply your needs from stock. Write for samples.



160 McGill Street
MONTREAL

DOMINION RAYNSTERS

"Made-in-Canada" Raincoats

—At Popular Prices
—For Every Member of the Family



"DOMINION RAYNSTERS"

came into being in response to a pressing need.

Men, women and children wanted coats that were absolutely *waterproof*, and at the same time, cut on graceful lines, well-tailored, comfortable and serviceable.

"DOMINION RAYNSTERS"

are not merely shower-proof—the cloth is not "treated," but is "rubber lined" and made waterproof. They have the same style and finish as you see in the custom-made top coats.

"DOMINION RAYNSTERS"

coats even to the seams, are absolutely waterproof, and the guarantee label of the Dominion Rubber System is an assurance of quality and service.

For information as to styles, prices and cloths, write our nearest service branch.

DOMINION RUBBER SYSTEM SERVICE

Branches are located at:
Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Lethbridge, Vancouver and Victoria.





Tooke

Collars of Fashion



TOOKE BROS. LIMITED

MONTREAL
TORONTO

WINNIPEG
VANCOUVER

MEN'S WEAR REVIEW

Vol X

Publication Office: Toronto, July, 1920

No 6



"These Stitches
clinch the lining!"

King
"STAY-IN-SHAPE"

PAT'D

CRAVATS

Place NOW for
FALL and CHRISTMAS

at Present Popular Prices

Production of our neckwear plant
(which is again being enlarged) already
sold up for three months ahead.

Don't be caught this year in the
usual last minute rush!



Made in Canada by THE KING SUSPENDER & NECKWEAR CO., TORONTO

SAFETY FIRST

ART CLOTHES
COOK BROS. & ALLEN LIMITED

Made to Measure

You must admit that the man who does twice as much work as a \$5.00 a day man is really worth \$10.00, and if you can get him for \$7.00 you're making money.

It's the same with Art Clothes. They wear and look like clothes twice as long as the ordinary kind. They cost very little more and make customers that come again.

The Luxury Tax of 15c only applies to the amount in excess of \$60.00 on made-to-measure suits

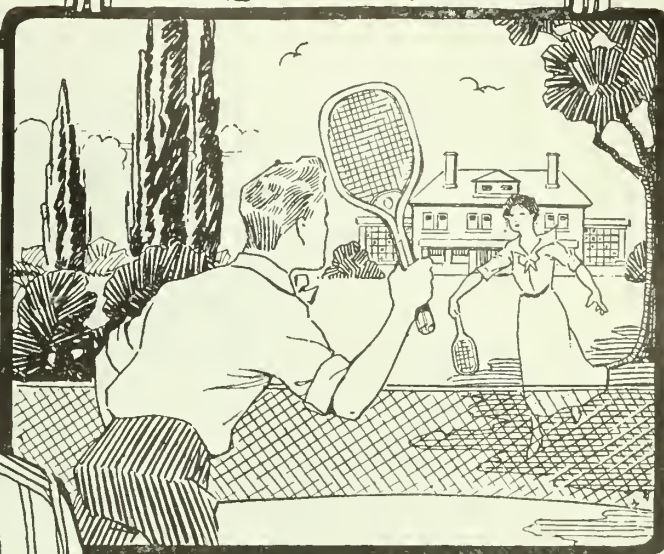


COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

NO MORE SUSPENDERS

FOR WORK

SPORT



E. M. Suspender Belt

for
Work, Sport, Office or Dress

Invisible

Immovable

Pants Kept Up. Shirt Kept Down

Canadian Patent No. 176829 U.S.A. Patent Applied For

E.M. Suspender-Belt



Manufactured by
The Uniform & Equipment Co.
 57 Colborne Street
 Toronto, Ont.
 Main 5435



THE SIGNIFICANCE OF A TRADE MARK

is a point that many people of to-day are beginning to realize is one of the utmost importance.

Progressive dealers are banking on the prestige and reputation that RADIUM HOSIERY has earned for itself, and are proud to display it whenever they are serving a critical customer.

“Radium Hosiery” is not utterly dependent upon its reputation for selling points. The rich, lustrous sheen gives it a distinctive appearance that fastidious dressers are desiring, while the perfect fitting qualities and durable materials embodied in “Radium” create a desire for ownership in even the most diffident of customers.

**Are You One of the Dealers Who are
Benefiting By Their Superiority?**

Radium Hosiery for Men, Women and Children

P. K. Company, Limited

Successors to Perrin Freres et Cie

SOMMER BUILDING, MONTREAL

"Kayser" GLOVE

MADE IN CANADA

Preferred Before All Others

because it fits right in with present-day glove requirements.

Some

gloves give personality and style to the wearer—at the expense of comfort and utility, for they cramp and imprison the hand.

Other

gloves make for comfort, and for comfort solely, for they sag and stretch to such a degree that the hand looks clumsy and ungraceful. In

Kayser "Chamoisette"

gloves, you are assured of appearance plus comfort. Scientifically cut, their shape and style is excellent, while their material is so supple and pliable that the hand retains its full freedom.

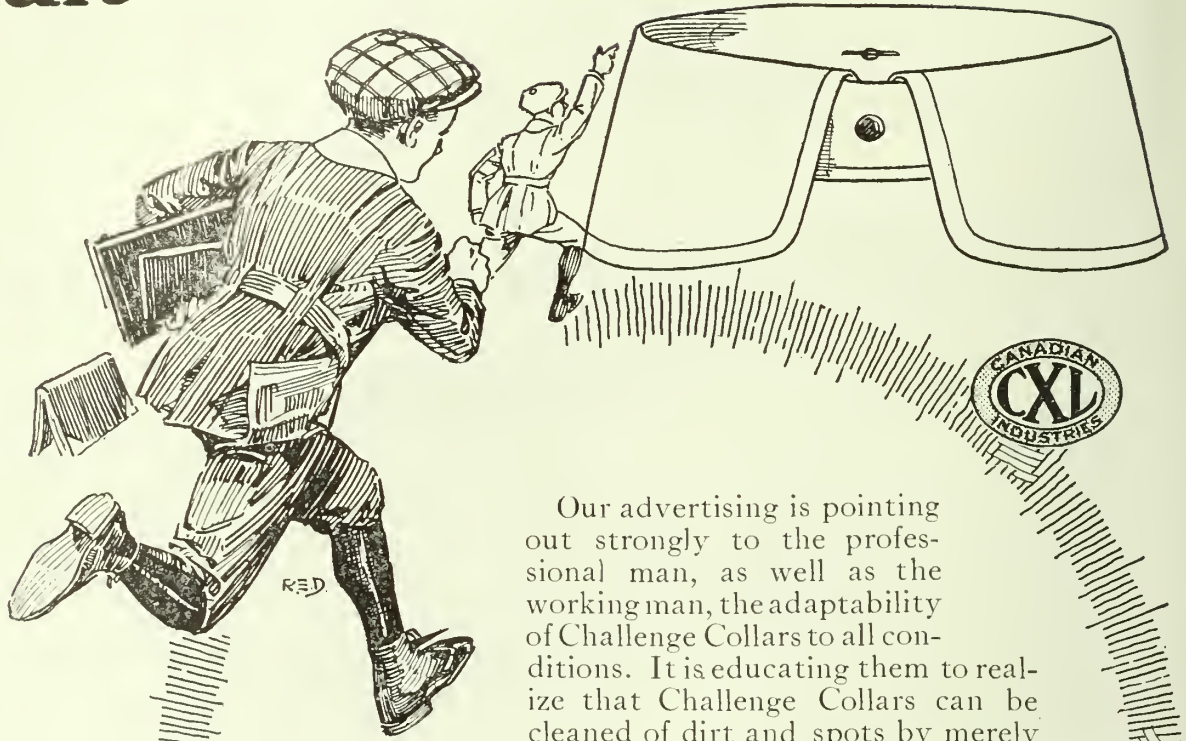
A judicious selection of Kayser Gloves will insure the success of your Fall business.

P. K. Company, Limited

Successors to Perrin Freres et Cie

SOMMER BUILDING, MONTREAL

Challenge Cleanable Collars.



RED

Our advertising is pointing out strongly to the professional man, as well as the working man, the adaptability of Challenge Collars to all conditions. It is educating them to realize that Challenge Collars can be cleaned of dirt and spots by merely rubbing them with a damp cloth—

and at the same time provide the neat appearance of the linen collar.

Your sales are going to be increased by this intensive advertising—your profits are going to be bigger. Be ready for your share of the business, Order from your jobber today.

Write us that you are a Challenge Cleanable Collar dealer and want your supply of counter envelopes.

**The Arlington Co. of Canada
Limited**

**Montreal Toronto
Winnipeg Vancouver**

5



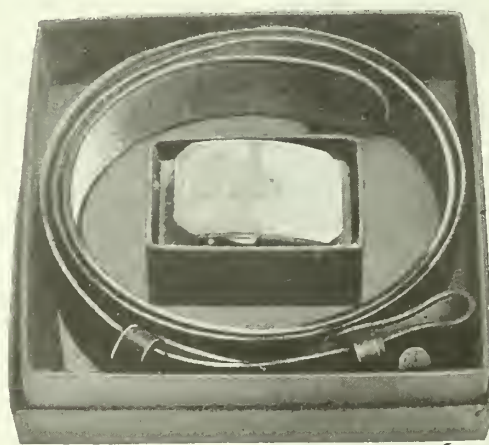
E-S-C-U-R BELTS

Escur belts are made in our own factory by Canadian workers, under the direction of one of Canada's cleverest leather experts. Backed by the reputation of Canada's largest men's wear specialty house, they represent the highest achievement in belt-making.

We guarantee every belt all leather, carefully selected. The workmanship is the finest, and all grains are shown.

100 numbers made up and ready for immediate shipment, with Monogram, Initial and Tongue Buckles.

50 numbers in artistic individual gift boxes.



Monogram Buckle Individually Boxed.
For Holiday Selling.

E. & S. CURRIE, Limited

MANUFACTURERS

50 YORK STREET

-

TORONTO



MONARCH - KNIT

Bathing Suits

**For Men
and Boys**

GET in the swim for bigger business in bathing suits by featuring Monarch-Knit.

Monarch - Knit Bathing Suits have the style and quality that will attract and please your most particular customers.

There's still time to place sorting orders to take care of the mid-summer demand.

Watch this paper for the special announcement of our line for Spring 1921

MONARCH-KNIT
THE MONARCH KNITTING COMPANY, LIMITED



MONARCH KNITTING CO., LIMITED

Head Office: Dunnville, Ont.

Factories: Dunnville, St. Catharines and St. Thomas, Ont.
and Buffalo, N.Y.



No. 3430



No. 3439

Canada's best merchants are featuring
these Silk Covered Shell

Flexo Arm Bands

To retail for 25¢, 35¢ and 50¢
because their customers decidedly prefer them

FLEXO Arm Bands are known to be the best arm bands made; they are cut full length, are manufactured of the best materials obtainable, and are built to give the utmost in service, comfort and value.

That is why merchants whose ideal it is to give their customers the best merchandise procurable feature FLEXO Arm Bands.

The silk covered shell FLEXO is becoming more popular daily with both merchant and consumer. It is the result of years of experimenting in our effort to produce the ideal arm band, an arm band on which no metal parts are exposed.

Your customers will thank you for introducing the silk covered shell FLEXO to them and the profits resulting from additional arm band business will gratify you.

The two assortments illustrated above and described below are particularly recommended—but you can buy all four, confident, that they are our best sellers. They are made in Canada and your jobber is ready to serve you. If not, please write us.

DESCRIPTIONS—Assortment No. 3430—To retail at 25¢ per pair. Contains three dozen— $\frac{1}{2}$ dozen each of the six following styles: $\frac{3}{8}$ -inch Honeycomb; $\frac{3}{8}$ -inch mercerized cable; $\frac{1}{2}$ -inch Ridgeweave elastic; oval mercerized; silk oval braid, and two color frilled edge silk braid—all with pat'd silk covered shell—asst. colors.

Assortment No. 3473—To retail at 35¢ per pair. Contains two dozen— $\frac{1}{2}$ dozen each of the four following styles: $\frac{3}{4}$ -inch cable elastic with ring and slide adjustment; $\frac{3}{4}$ -inch cable elastic with slide adjustment; fancy weave tufted centre elastic braid, silk covered shell with bow, and frilled edge flat elastic braid with silk covered shell and bow.

Assortment No. 3471—To retail at 50¢ per pair. Contains two dozen— $\frac{2}{3}$ dozen each of the two following styles: $\frac{3}{8}$ -inch flat cable elastic with slide and ring adjustment, and $\frac{3}{8}$ -inch Ridgeweave elastic with patented silk shell and large silk bow, and $\frac{1}{2}$ dozen each of the two following styles: $\frac{3}{8}$ -inch mercerized Honeycomb elastic with gilt slide and tip adjustment and $\frac{3}{8}$ -in. mercerized Honeycomb elastic with special slide and buckle attachment.

Assortment No. 3439—To retail at 50¢ per pair. Contains two dozen— $\frac{2}{3}$ dozen each of the three following styles: Frilled edge and tufted centre braid, patented silk shell and silk bow; $\frac{3}{8}$ -inch Ridgeweave elastic with patented silk shell and large silk bow; fancy weave, wide tufted centre elastic braid with colored frill edge and patented silk shell and bow.

A. STEIN & COMPANY, LTD.

58-64 Wellington Street, West

Toronto, Canada

Announcement

DAVIS BROS.,

of Hamilton

Makers of

Everyman's Trousers

Announce that in their new, modern factory they have established a Custom Department, making

MADE-TO-MEASURE
CLOTHING

of the same uniform excellence as has always characterized EVERYMAN'S TROUSERS.

An agency for these clothes will prove a money-making, business-getting opportunity.

Write for sample cards, measuring forms and style booklet.

DAVIS BROTHERS,
HAMILTON, ONT.

KANT KRACK
TRADE MARK REGISTERED

COLLARS



12 to 18½



12 to 18½

—make money for you
—save money for your customers

The collar that enables a man to present a neat appearance at all times.

A collar that looks like real linen — that is cleanable in an instant — that will outwear at least eight, known as linen collars and never costs a cent for laundrying — that's what every KANTKRACK collar means and that's why KANTKRACK collars sell and satisfy.

*One Grade Only And That
The Best*

The
Parsons & Parsons Canadian
Company

HAMILTON

CANADA

ESTABLISHED IN U.S.A. 1879
ESTABLISHED IN CANADA IN 1907

MEN'S SUITS

Meet the new conditions prevailing to-day on the market. The consumer is looking for a cheap suit as the high cost of living is draining his pocket-book. We have made a few hundreds and they sold in stampede! We are offering more of them at

\$ 15.00
■ ■

In order to get there we have to make a tremendous turnover on a very small profit and short terms to roll the ball fast, so this *Special* offer at this *Special* price is at the *Special* terms of net 10 days 1st following.

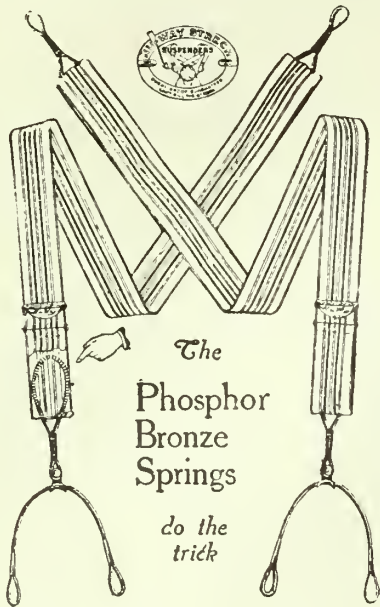
We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

234 ST. LAWRENCE STREET

MONTREAL, QUE.



The
Phosphor
Bronze
Springs
do the
trick

Nu-Way Stretch Suspenders

The kind with no rubber but more stretch and a year's wear.

Guarantee With Every Pair

More comfortable, yet
cost no more.

Liberal terms to the dealer.
Give us a trial.

Nu-Way Stretch Suspender Company

St. Thomas - - - Ontario



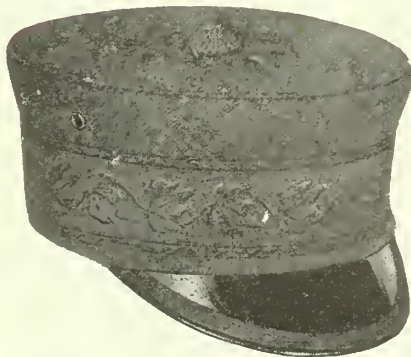
Uniform

Equipment

including

**GOLD AND SILVER EMBROIDERED BADGES
METAL BADGES AND BUTTONS UNIFORMS CAPS**

That this is a fruitful prospect for the "go-ahead" merchant is obvious upon consideration of the vast numbers of civilians engaged in Police and Fire Departments, Bands, Steamships, Railways, Express Companies, Etc., to whom uniforms are essential.



We are the oldest and largest manufacturers of Uniform Caps and Equipment in Canada, and can supply you promptly and satisfactorily, at lowest prices.

Write for our illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY ST., MONTREAL



Prepare Now

by laying in a stock of our

Men's Knit Goods

For Fall Wear

Including

Underwear

Sweatercoats

and

Socks



As well as Outing and Fine Dress Shirts, Collars, Cravats, Suspenders, Belts, etc.

Years of fair dealing, good management and progressive policy, have brought the "Racine" line to its present standard.

You have every assurance that in presenting your customer with any "Racine" garment you are doing him a good turn he will be quick to appreciate by giving to your store that publicity which promotes sales.

Your orders should preferably be placed early, and will receive our prompt attention.

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

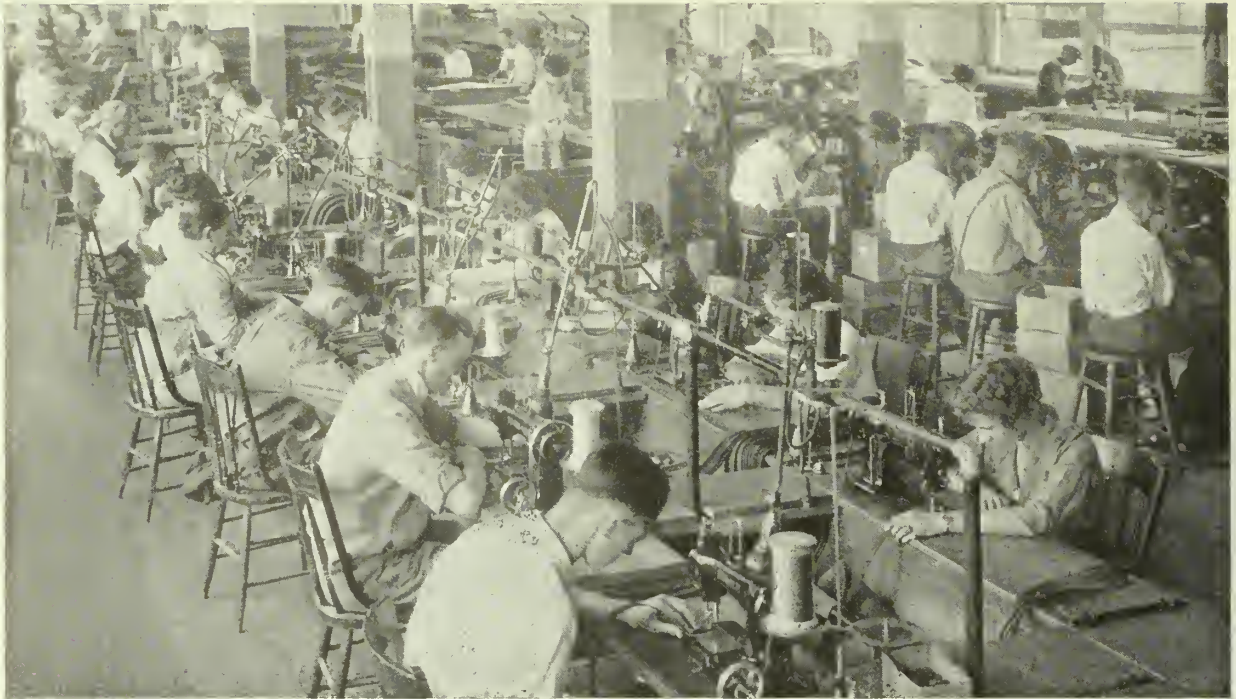
FACTORIES:

Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY	SYDNEY, N.S.,	OTTAWA	QUEBEC	TORONTO
Matabanick Hotel	269 Charlotte Street	111 Sparks Street	Merger Building	123 Bay Street
SHERBROOKE		SUDBURY	RIVIERE DU LOUP	
50 Wellington St. N.		Nichol Range Hotel	Hotel Antil	
THREE RIVERS		CHARLOTTETOWN, P.E.I.		
Main St.		Queen and Sydney Sts.		





A SMALL SECTION OF THE FACTORY IN WHICH HICKOK BELTS ARE MADE

The Greater Hickok Factory

The demand for HICKOK Belts among better dressed men has increased to enormous proportions. This growing demand has necessitated continuous increases in our factory capacity. Another new addition has just been completed, and is now in full operation. And we are already making provisions for further expansion.

Our well equipped, day-light factory, together with the high grade workmanship for which our house is famous, assures you of the best obtainable in HICKOK Belts and Buckles.

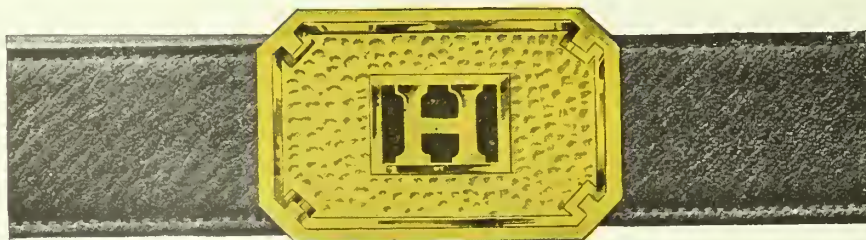
We positively guarantee delivery on time of your Fall and Holiday orders.

Be sure to see the new patented slide device in the new Hickok line, which will be shown by our salesman. It is *guaranteed not to slip*. We also have a new ratchet attachment this season. If our salesman does not get to see you as soon as you would like him to, write us direct for our latest catalog.

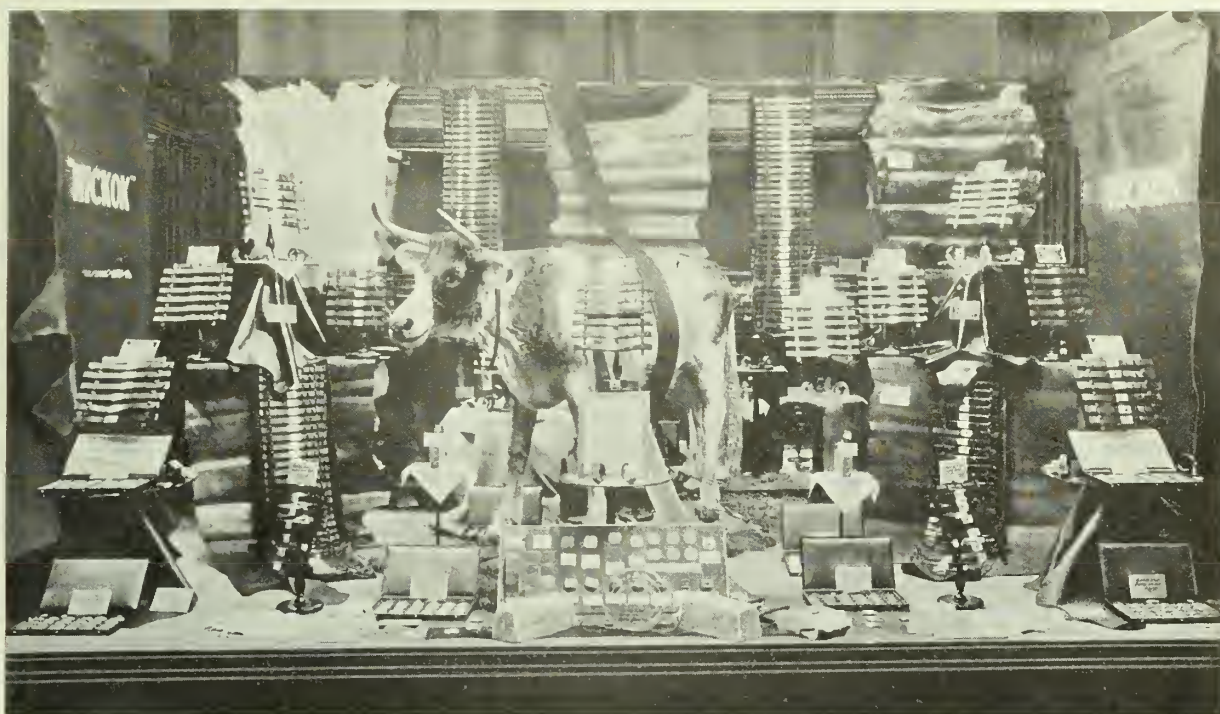
"The complete line of HICKOK Belts and Buckles will be shown to you shortly by our salesman. This including over 100 new patterns. Many of them equipped with a new ratchet end attachment."

"Write us direct for catalog if your requirements demand immediate attention."

HICKOK Belts & Buckles



The HICKOK MFG. CO., Ltd., 33 Richmond Street, West, Toronto. Ont.



A HICKOK DISPLAY RECENTLY INSTALLED IN A WINDOW OF EATON'S IN TORONTO

One Way Hickok Helps the Dealer Sell

Your show window is valuable advertising space. We will help you to use it effectively in attracting the attention of your trade to HICKOK products.

The above display, which appeared in a window of Eaton's in Toronto, also appeared in the New York City and Philadelphia stores of Gimbel Brothers, in Filene's in Boston, and many other of the largest stores throughout Canada and the United States.

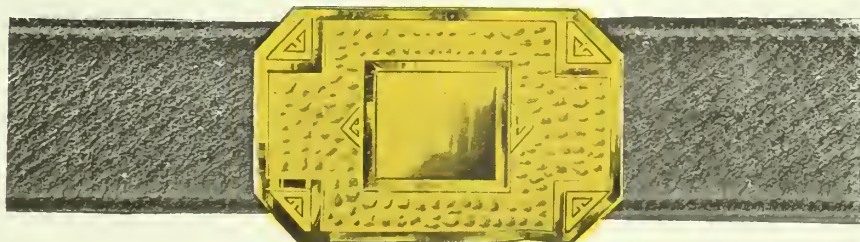
We shall be glad to loan you whole hides, belt racks and all requirements for an entire window space devoted exclusively to HICKOK products. These displays have

resulted in remarkable sales.

Our salesman will call upon you at an early date and show you the entire new Hickok line. He will show you our new patented slide device, which is *guaranteed not to slip*, and the new ratchet attachment. Both these features are included in the more than a hundred new patterns added to the line this season. If your needs demand attention before the salesman arrives, write us direct.

*"The complete line of HICKOK Belts and Buckles will be shown to you shortly by our salesman. This including over 100 new patterns. Many of them equipped with a new ratchet end attachment."
"Write us direct for catalog if your requirements demand immediate attention."*

HICKOK Belts & Buckles



The HICKOK MFG. CO., Ltd., 33 Richmond Street, West, Toronto, Ont.



Why Get Nervous?

The farmers are still going to wear Shirts and Overalls.

Prices for Fall will not be any cheaper.

Be careful in your buying—buy the very best grade you can get.

The ARM & HAMMER BRAND SHIRTS AND OVERALLS will meet your demand for the very BEST because—they are roomy and comfortable, they were designed with the idea that the farmer might want to stretch his arms and legs occasionally—the material and workmanship will stand this test.

The J. A. Haugh Mfg Co. Ltd.
TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers, Shopcoats.

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.

(Manufacturers and Warehousemen)

4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.

"Carlington" Overcoats.

"Heath" Ready-to-Wear Suits.

Sports' Jackets and Trousers.

Flannel Trousers.

Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.

(Manufacturers)

63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:

SIDNEY J. CLAYTON

606 CARLAW BUILDING, WELLINGTON ST. WEST, TORONTO

PHONE ADELAIDE 4449



*The utmost in style, quality and value
is expressed in*

The Fried, Grills Felt Line for Fall and Spring

In order to serve you we have built an organization to handle large production.

Our new designs in soft and stiff felts will meet every requirement for Fall and Spring, 1921.

There's a reason to be proud of the quality headgear produced in our factory—it's all in the modern methods and skilled workmanship.

If you are desirous of carrying a class that will build trade rapidly—see our samples and place your order early.

The Fried, Grills Hat Company, Limited

Plants at

Guelph,
Ontario

139 Pearl St.
Toronto, Ont.

DELIVERY WITHIN 10 DAYS

WB
Barriecloth
WEARS BEST
REDD
 THE
 ROBE & CLOTHING CO.
 LIMITED
 KITCHENER, ONT.



The Luxury Tax

will increase the demand for coats made from

Barriecloth

because—they sell below the price demanding a luxury tax, yet they have the appearance and service demanded by the majority of your customers.

This cloth is positively guaranteed to give entire satisfaction.

The lining used in this coat is also of our own manufacture—in sterling quality.

BARRIECLOTH is made in Black, Brown, Heather, Blue Mixture, Green Mixture and Oxford Grey.

Samples mailed on request

THE

Robe and Clothing Co.

LIMITED

KITCHENER

ONTARIO



It is out of the ordinary value

that turns the casual customer into a regular one

Make regular customers by selling them **WEARWELL TROUSERS**—the trousers of exclusive features, perfect in every sense of the word.

Consider them from any angle you will; be it durability, fit or comfort, and last but not least—Style.

Seeing is believing—Samples submitted

Merchants visiting the city will always find a large stock to choose from and our production—2,000 pairs per week—enables us to assure our patrons prompt deliveries.

Riding Breeches a Specialty

Levine Mfg. Company

162 John Street

TORONTO :: ONTARIO

W.G.P.R. SOFT COLLARS



**Twin Buttonholes
Overcome Shrinkage**



The N. C. R. Printing Plant

One of the largest and best private print-shops in the world

THIS big plant occupies one of the 21 buildings of The National Cash Register Company's factory at Dayton.

It is maintained by the Company to make supplies which will enable users of N. C. R. systems to get the utmost service from their National Cash Registers.

The demand from hundreds of thousands of merchants who are using National Cash Registers keeps this big plant busy, day in and day out, printing statement books, saleslips, and other supplies.

It is a big industrial plant in itself.

The building where it is housed has a floor space of more than 81,000 square feet. It employs hundreds of men and women. It includes a complete photo-engraving and electrotyping shop, and a bindery. It is equipped to print anything from a salesman's name card to the most intricate color printing. The machinery is valued at many thousands of dollars.

Every year it turns out nearly 6,000,000 pounds of printed matter.

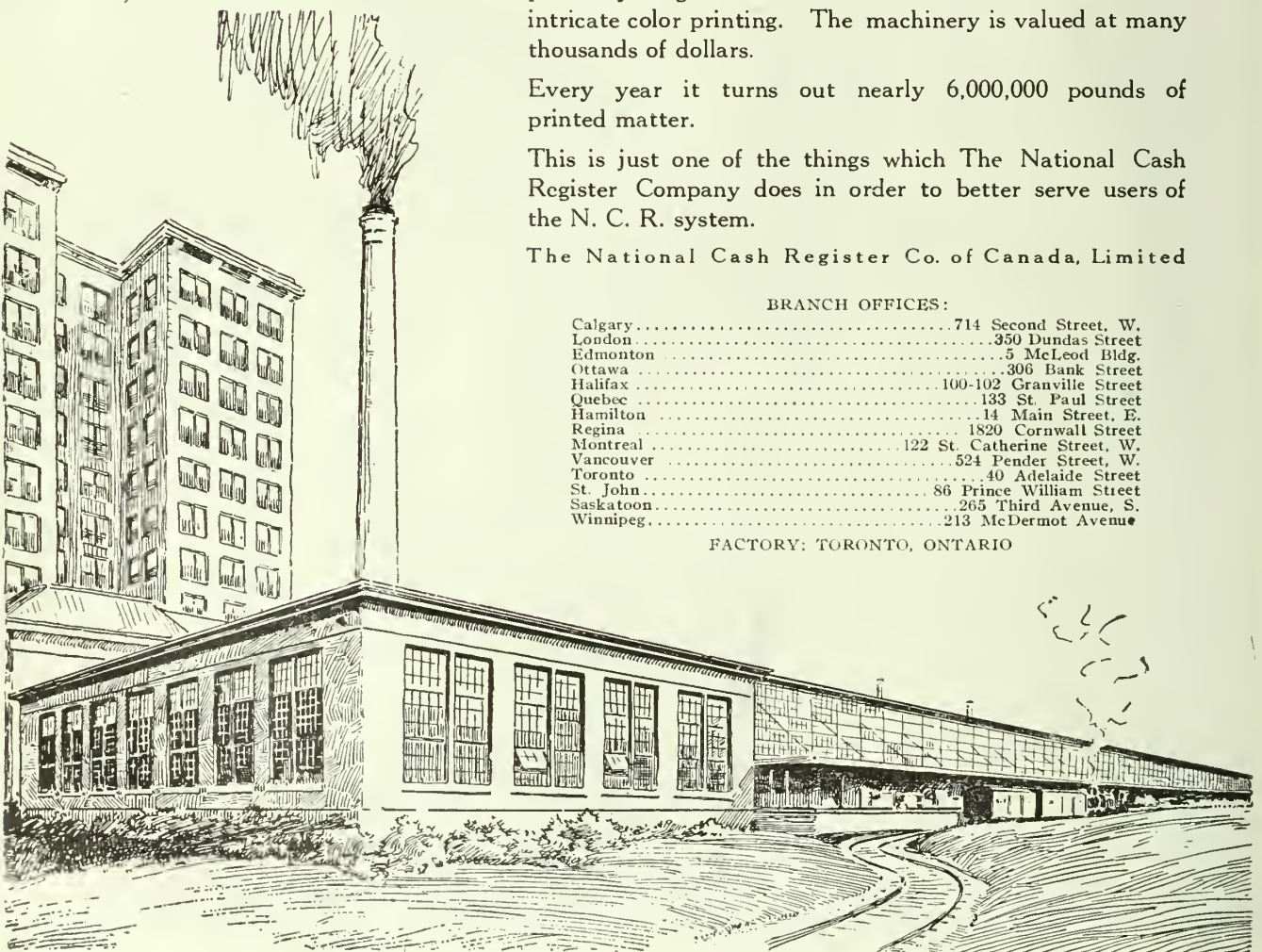
This is just one of the things which The National Cash Register Company does in order to better serve users of the N. C. R. system.

The National Cash Register Co. of Canada, Limited

BRANCH OFFICES:

Calgary	714 Second Street, W.
London	350 Dundas Street
Edmonton	5 McLeod Bldg.
Ottawa	306 Bank Street
Halifax	100-102 Granville Street
Quebec	133 St. Paul Street
Hamilton	14 Main Street, E.
Regina	1820 Cornwall Street
Montreal	122 St. Catherine Street, W.
Vancouver	524 Pender Street, W.
Toronto	40 Adelaide Street
St. John	86 Prince William Street
Saskatoon	265 Third Avenue, S.
Winnipeg	213 McDermot Avenue

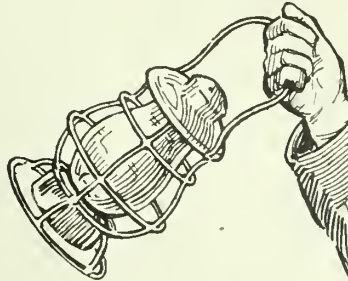
FACTORY: TORONTO, ONTARIO



Big Values Backed By a Big Idea

The right qualities plus the right kind of values plus the right kind of selling co-operation.

That's what sells



KITCHEN'S *"Railroad Signal"* **OVERALLS** AND **WORK SHIRTS**

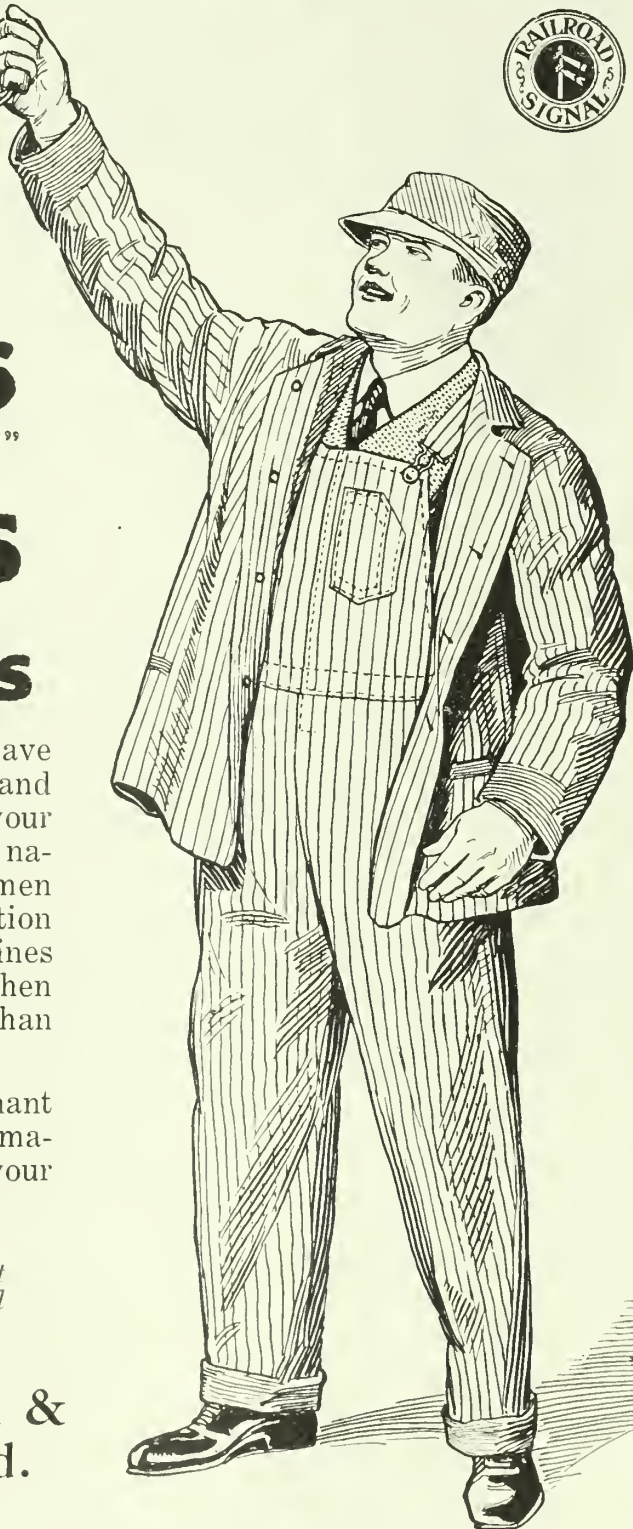
to your customers. Our plans have been laid to help you sell Overalls and Workshirts that will stay sold to your customers. Judicious, consistent national advertising to the workingmen of Canada has spread the reputation of Kitchen Railroad Signal lines broadcast and has caused the Kitchen quality to be accepted as more than a mere name.

A reputation that is a big, dominant selling force. This stands for permanency and an influx of trade into your store.

As for the "Big Idea," write us about it. It is our offer to help you sell goods that stay sold.

**The Kitchen Overall &
Shirt Company, Ltd.**

Brantford, Ontario



The Dale Wax Figure Co., Ltd.



Make Buyers out of Passersby

Goods well displayed are half sold. Make customers of on-lookers by using our up-to-the-minute fixtures.

The first step toward making a sale is making a favorable impression — your merchandise will be judged—show it to its best advantage—its qualities are best enhanced by using the Dale Display Fixture.

We are always ready to meet your requirements in Fixtures especially suitable for your trade.

**Dale Wax Figure Co.,
Limited, Toronto**
Montreal: 150 Bleury St.
Vancouver: E. R. Bollert &
Son, 501 Mercantile Bldg.

Boys' Bloomers "Lion" Brand



will stand up under every test of style, wear and value.

Our offering for Fall comprises an extensive range of cleverly-tailored, better-wearing clothes for boys.

Every suit you sell is a guarantee of customer good-will and satisfaction.

Plan to see them.

THE JACKSON MFG. CO., LTD.
CLINTON, ONTARIO

Factories at
Clinton, Goderich, Exeter and Hensall

NOW The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company

373 Aqueduct St., Montreal

Stocks carried at TORONTO and WINNIPEG

Special Values

"Direct from Mill



to the Trade"

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

**Pure
Wool**



**Scotch
Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers

Mappin & Webb Building
10 Victoria Street
MONTREAL

Commission
Merchants



Visible Value!

The favored garment of the particular dresser of to-day is the

“Fit-Well”

The waterproof that defies the heaviest rains, backed by that snap, style, and finish that invariably make a good impression.

To stock the “Fit-Well” waterproof means the establishment of those cordial relations with your public, so essential to successful business.

Let our representatives call upon you with the “Fit-Well” samples for Fall, in Gabardines, Tweeds, Leatherettes, etc.

S. RUBIN & COMPANY

*Mfrs. of the
“Fit-Well” Waterproofs*

Our New Address:

New Sommer Building, 37 Mayor Street
MONTREAL



This advertisement will appear in the August issue of "Vanity Fair"—and in the largest newspapers in which Marathon Belts are being advertised.



*The
Very Latest
Thing in a
Belt*

Flexible—
adjust
themselves
to You and
Your
Ways

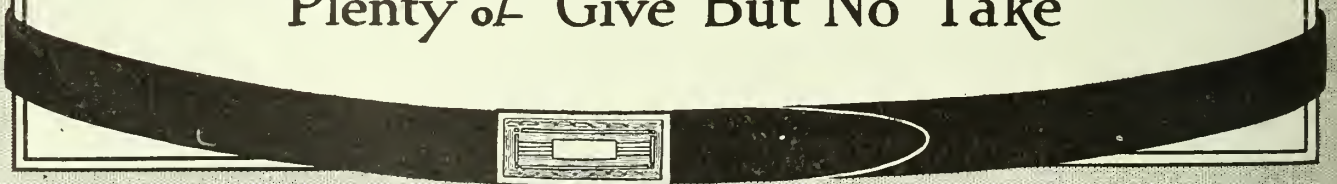
MARATHON

WASHABLE FLEXYDE

BELTS

Plenty of "Give" But No "Take"

Stylish, too,
in every line
Made in—
Black,
Cordovan
and
Ivory White



MARATHON

WASHABLE FLEXYDE

BELTS

THE increasing popularity of
Marathon Flexyde Belts is due
to several causes:—

Quality - - - Style

Serviceability

Big Newspaper Advertising

As the consumer demand increases, the
Marathon Belt Proposition gets better and
better for the dealer.

Price List and Samples on request

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts

FULL LINE CARRIED IN STOCK AT ALL TIMES

Stifel's Indigo Cloth

Standard for over 75 years



There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.

1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth in-



REGISTERED

side the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

J. L. STIFEL & SONS

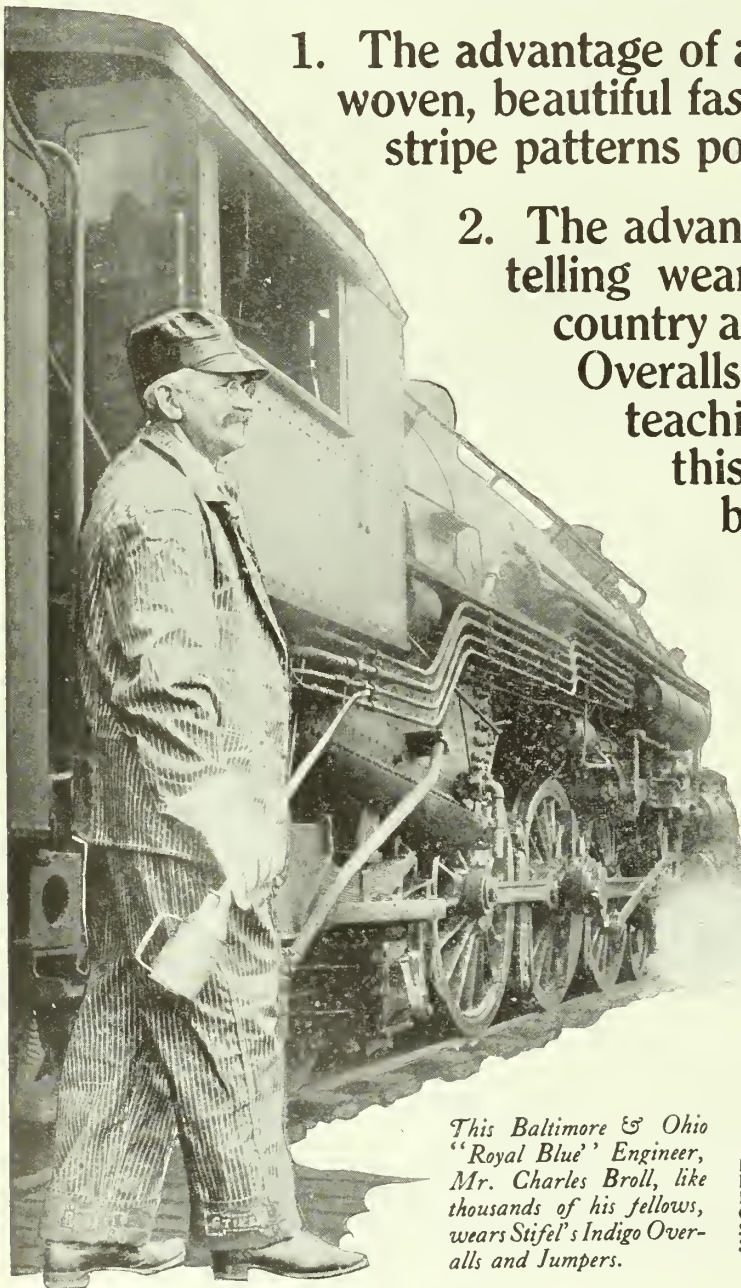
Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

SALES OFFICES

NEW YORK.....	260 Church St.	BALTIMORE.....	Coca Cola Bldg.
PHILADELPHIA.....	1033 Chestnut St.	ST. LOUIS.....	604 Star Bldg.
BOSTON.....	31 Bedford St.	ST. PAUL.....	238 Endicott Bldg.
CHICAGO.....	223 W. Jackson Blvd.	TORONTO.....	13 Manchester Bldg.
SAN FRANCISCO.....	Postal Telegraph Bldg.	WINNIPEG.....	400 Hammond Bldg.
ST. JOSEPH, MO.....	Saxton Bank Bldg.	MONTREAL.....	Room 508 Read Bldg.
	VANCOUVER.....		506 Mercantile Bldg.



Mackinaws

The Sportsman's Ideal Coat

Warm, comfortable and stylishly tailored, G.H.G. "Durabil" Mackinaws are exceptionally popular with "out-of-doors" men, who demand lasting wear and dressy appearance.

"Durabil" Mackinaws are made from the finest *Canadian Fleeced Wool* in Canada's greatest mackinaw house. They're fashioned in a great variety of appealing color combinations from our own exclusive patterns.

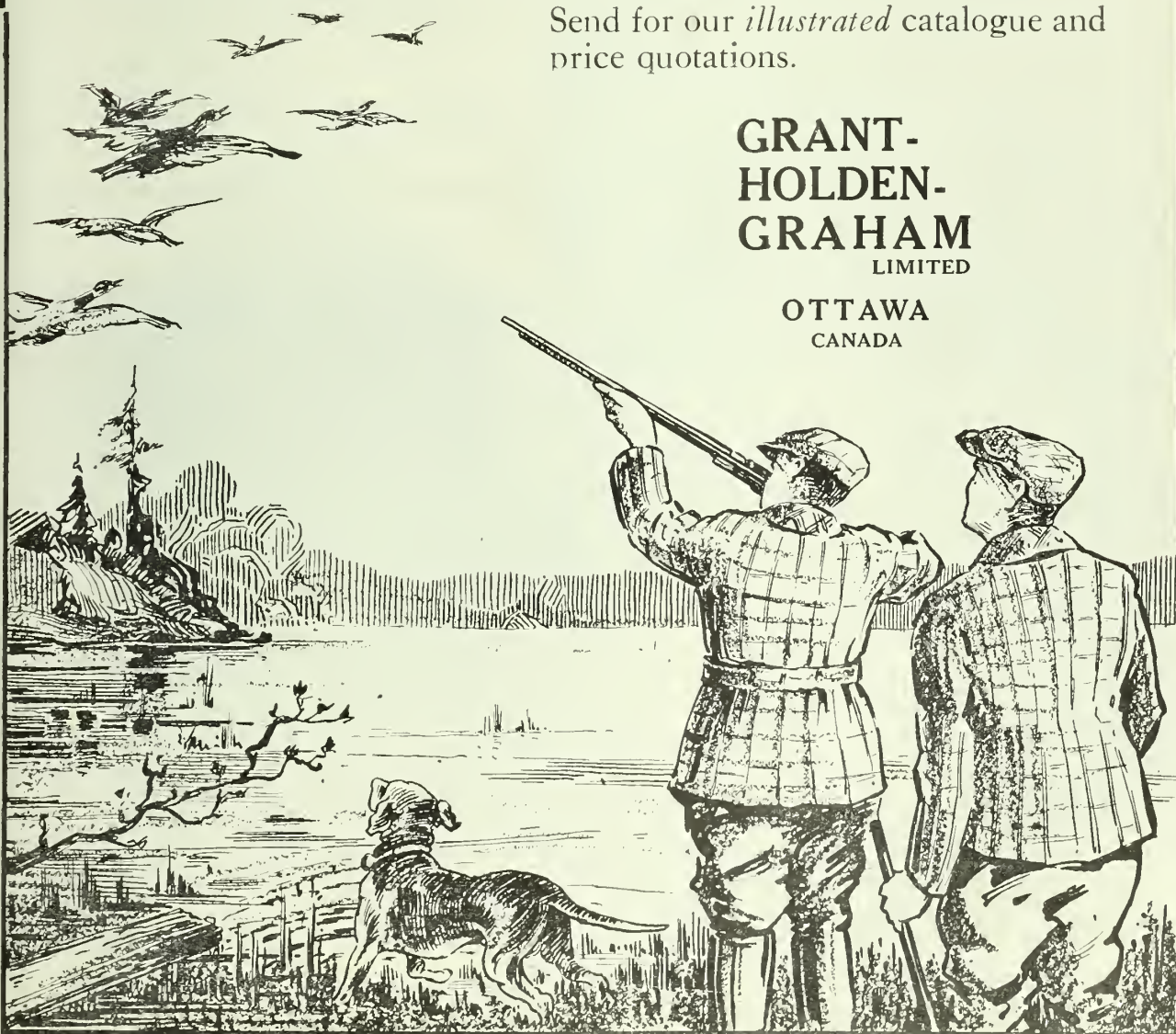
For street wear, for the country, for every kind of wear there's a striking G.H.G. model

Included in our lines are—Lumbermen's and Contractors' Supplies, Tents, Awnings, Tarpaulins and Canvas Goods.

Send for our *illustrated* catalogue and price quotations.

GRANT-
HOLDEN-
GRAHAM
LIMITED

OTTAWA
CANADA



Why Insist on

Star Brand
Overalls ?



Because your business sense of value impels you.

And you know from the many years of *Quality Service* in Star Brand products that you can recommend them to the limit.

A famous Canadian product of a famous Canadian Province.

Made by

The J. B. Goodhue Co., Ltd.
ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg.

Ottawa: 76 O'Connor St.

Display this Card
in your shop
window

Craftana
Registered No 262 005

THE HALL-MARK OF

**Maximum Comfort and
Durability at Minimum Cost.**

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

**A HALF HOSE
FOR HARD WEAR.**

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.



Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.

Toronto

Underwear
of
Perfect Comfort

Woven of soft, heavy yarn and designed in such a way as to conform to the natural lines of the body and to give plenty of room for movement, Atlantic underwear appeals particularly to men who appreciate the luxury of perfect undergarments.

The dealer who features it strengthens his hold on the discriminating customer with every garment sold.

Atlantic Underwear

COMPANY, LIMITED

MONCTON - - - N. B.

14

E. H. Walsh & Company

Montreal and Toronto

Selling Agents for
Quebec, Ontario and
Western Provinces



Deacon Shirts

are made to serve
almost every purpose

We manufacture

STARCHED SHIRTS
WORKING and OUTING SHIRTS
FLANNEL SHIRTS
BOYS' WAISTS
SATEENS
OXFORDS
TWEEDS
DRILLS
Etc.

The Deacon Shirt Co.
Belleville Ontario



Win the heart of
children and you
control the trade
of their mothers.

There isn't a boy
in your town who
will not want

JAMES CLOTHES

Stock them this season and watch your
juvenile trade grow.

JAMES & CO.

Limited

200-206 Adelaide St. W., Toronto

Assurance of Leadership!

Your line of caps for Fall will be
assured of leadership in quality,
workmanship and style if it bears
this trade mark:



The Cap-mark of Quality

We have in stock for immediate
shipment—men's and boys' silk
and lustre caps. This is a very
superior line that you can sell
without adding a luxury tax.

Our range for Fall, 1920, is now
complete, including a splendid
assortment of English and Scotch
Tweeds. These will be very
popular for Fall and Winter
trade.

*A card will bring our samples or
salesman.*

Canadian Cap Co.

221 Richmond St. W.

TORONTO



IT APPEARS ON ALL OUR SOCKS

Your reputation— *what is it worth?*

To your business it means success so why risk it by selling "so-called" quality Socks. "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making so why gamble with your reputation. Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

Flannel Outing Tennis Trousers

In plain white and stripe materials, as well as a large assortment of White Duck and Khaki Drills for outing purposes.

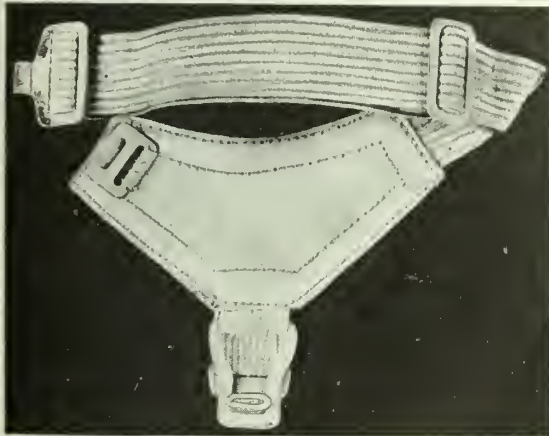
For Immediate Delivery

MADE THE
CROWN PANTS WAY

OUR PRICES ARE RIGHT

Drop us a card—we shall be pleased to submit samples.

CROWN PANTS COMPANY
322 Notre Dame West - MONTREAL



Complete Stock

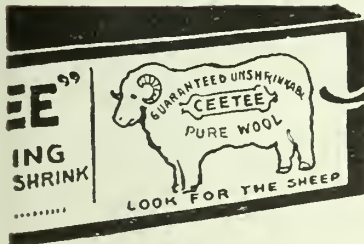


Immediate Delivery

REGISTERED

Our lines include these famous brands: "King George," "Kitchener Coatless," Linend and Excello Suspenders, also Maple Leaf Pad Garters and Armbands and Hesco Ivory Trimmed Garters and Armbands.

Kitchener Suspender Co., Limited
KITCHENER, ONT.



This Trade Mark sells

"CEETEE"

THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK

MADE BY

THE C. TURNBULL CO. OF GALT, ONTARIO

Also manufacturers of TURNBULL'S Ribbed Underwear for ladies and children, and TURNBULL'S "M" Bands for infants

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

MILNE'S

NECKWEAR NEWS

Big Value

JULY 1920

Right Prices

Our travellers are now out with our Fall line.

This is the most complete line it has ever been our pleasure to offer to the trade.

It includes *Italian, Swiss, French, English* and *American* Silks of all varieties.

Do not fail to see this line, especially our ranges of Swiss Repps and Jasper stripes. This is the first real showing of these lines in four years.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave.

Toronto

GEORGE BRETTE & CO^{LD}

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade



Goods bearing the "OBERON" mark are trusted the world over.

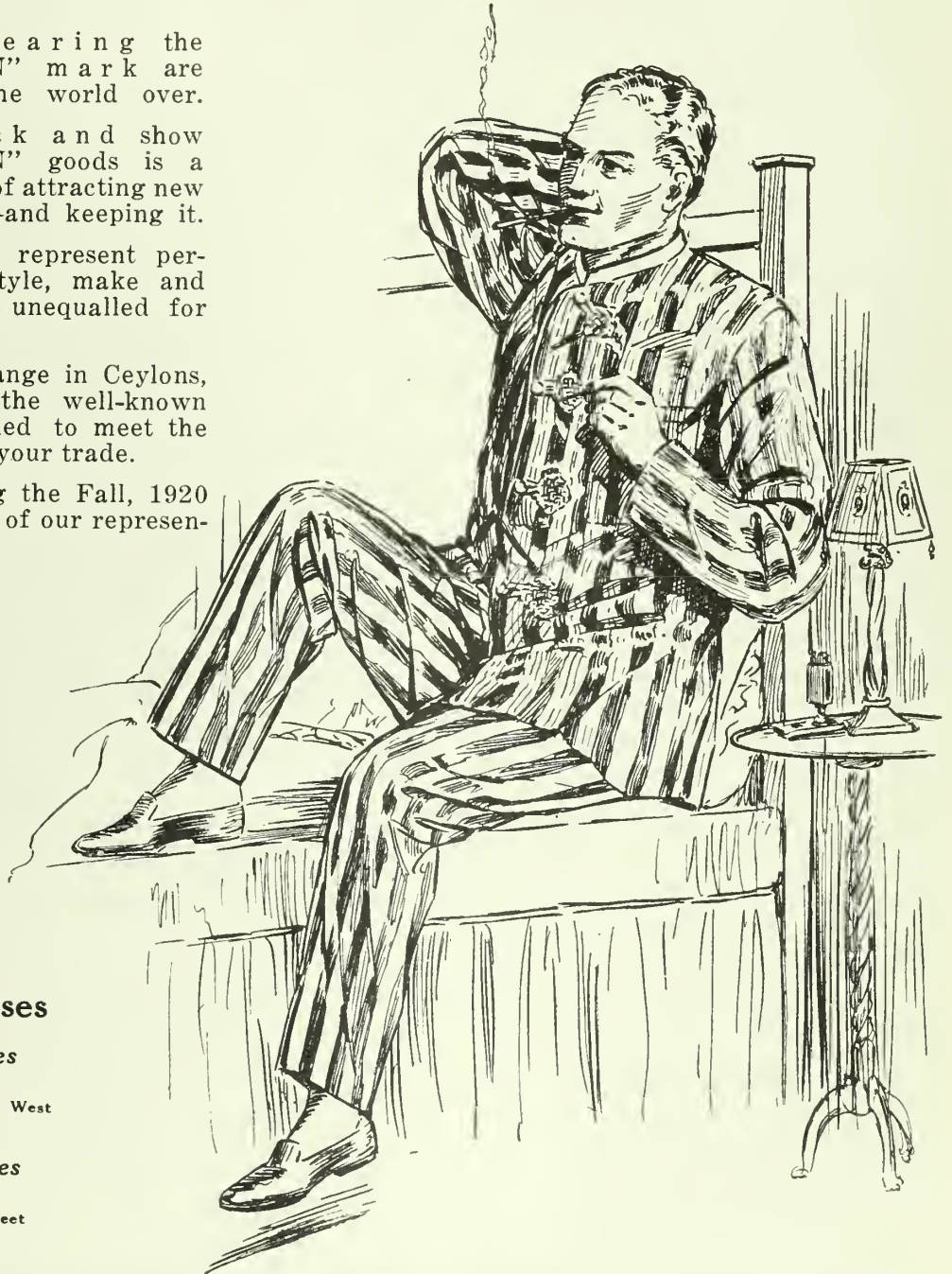
To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.

The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings—all guaranteed absolutely fast to washing.



Samples at These Addresses

Eastern Provinces

Marshall & Harding
Carlaw Bldg., Wellington St West
Toronto

Western Provinces

Mr. G. E. Ledger
Grace Court, Comox Street
Vancouver, B.C.

George Brette & Co., Ltd., 119 Wood Street, London, E.C. 2

MEN'S WEAR REVIEW

Issued on the first of each month

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Vol. X. JULY, 1920 No. 7

NOT A KNOCKOUT BLOW

SIR HENRY DRAYTON'S new budget is, by no means, a knockout blow to the trade. Had it stood as first introduced on May 18th, the consequences would have been most serious; the clothing line could not have stood the heavy tax imposed by collecting it on the full price of the suit or the overcoat. The tendency would have been to lower the standard of the Canadian production, a result that would have far-reaching consequence both at home and abroad. Moreover, it would have caused serious losses to both retailers and manufacturers to the detriment of the general financial condition of the country. Now, however, it has been put in better shape, though there is still room for improvement by raising the exemption price on some lines. For instance, it is quite impossible to get silk hose at \$1.00 a pair or silk ties at \$1.50. There is not such a thing in the trade that is worth the name. Caps are better now at a \$3.00 exemption price and considerable relief is afforded by raising the limit on hats from \$5 to \$7, though even this limit is none too high on felts and stiff hats.

The Government has decided to give Canada a trial of direct taxation; by the time the next election rolls around there will be well-formulated views on the question and, doubtless, political parties will have their ear to the ground. Men's Wear Review believes that the memory of the people is a very short one. Every day one gets away from the introduction of the final budget, less is heard about it on the streets and in the stores. In a few months the people will have forgotten and will pay it without murmuring or questioning. At the same time, it will probably have the tendency to keep living costs from, at least, going higher. We believe the Government has properly sensed the atti-

tude of the people that higher prices cannot be brought down with safety. It looks to us as if manufacturers and retailers alike are going to meet this attitude in a sane way by shaving profits a little.

LOOKING TO 1921

IT is rather difficult at this time to speak with too great exactness about prices in lines of men's wear for the Spring of 1921. At the same time, after talking with many manufacturers of various lines, Men's Wear Review is strongly of the opinion that strenuous efforts will be made to keep prices from going any higher. Many men with whom we have talked express two views which, strangely enough, seem to lead to the same conclusion. Those views are that the big sales that have been conducted in both Canada and the United States have, generally speaking, been failures; or, on the other hand, that they have met with quite good success. In either case it would seem to show that people are either seeking lower-priced goods as offered by these sales or that they are economizing in their buying. The ultimate result in either case is a decreased consumption of goods and, in time, that must mean cheaper goods, because production will be able to catch up with the demand. Clothing, hat, cap and other manufacturers say that the budget will popularize the lower-priced goods and that this, with the slowing up on the demand for the higher-priced lines, they expect to shave profits in future. Men's Wear Review will be surprised if there are not some reductions in Spring lines for 1921.

BRIEF EDITORIAL COMMENT

IT SEEMED as easy for Sir Henry Drayton to change the budget as for a woman to change her mind.

* * *

WHEN one contemplates weather conditions of Spring and the early days of Summer, one can see the point in the story of the Irishman who was asked how he liked the Canadian Summer. He replied, "Oh, I don't know; I have only been in this country eleven months."

* * *

CLOTHING men are not disinterested parties in the appointment of new members to the Board of Commerce. By the way, how much longer will Toronto men be discriminated against by holding the order over their heads when it has never applied to any other town or city in the Dominion of Canada?

Salesmanship is Key to New Difficulty Created by Collection of Luxury Tax

Not Wise for Salesmen to Sympathize With Customer Who Objects to Payment of These Taxes—A Tax Levied by the Government, Not by the Retailer—Include Tax In Total Quoted Price.

THE key to the situation stands there."

The manager of a haberdashery store pointed to one of his salesmen standing behind the counter, in answer to a question as to the best way to overcome the new difficulty created by the Luxury Tax, the difficulty that has faced the retailer time and time again during the last few years—that of getting higher prices for their merchandise. In discussing matters of the trade with a retailer in Ottawa some time ago, he regretted that clothing and haberdashery men were not better organized so that they could protect themselves more from attacks which seem to be coming from all sides. The reason for it, so this retailer said, was that the retailer was the point of contact between manufacturer and wholesaler, and the public, and that was why the burden of work or criticism fell on his shoulders. It was the case with the Board of Commerce; now it is again the case with the new Luxury Tax. The retailer, being the point of contact, is saddled with the responsibility of collecting the tax. But he is saddled with another responsibility which the Government, apparently, never took into its consideration, namely, the additional task of disposing of goods at a higher price, said higher price not representing anything or not represented in the quality of the goods. In other words, a man buys a \$4.00 shirt but the retailer has to collect \$4.40 from him; he sells him a \$70.00 suit and has to collect \$73.75; he sells him a \$10,000 hat and has to collect \$11.00 from him; he sells him a \$3.00 necktie and has to collect \$3.30 from him. And so it goes on all down the line.

Customer Wants to Know Why

There has been a rumor going the rounds that the Union Government, in an effort to meet the demand of the West, decided to give Canada a trial at direct taxation, believing that the country would be sick of it inside of a year and glad to go back to the old methods. But in putting this measure of direct taxation into force, the big end of the job is left to the retailer. There are hundreds of thousands of people throughout this country who never read the budget and know next to nothing about it. There are other hundreds of thousands who understand it but very imperfectly. And there are among these latter some retailers too. Men's Wear Review knows of one merchant who sold a suit of clothes for \$16.00 and collected \$1.60 taxes from the customer. It is left to the retailer in a vast number of cases to explain to the

customer the idea of the Luxury Tax, and an explanation that carries with it (to the customer) the shelling out of extra cents or dollars. Such explanations are usually hard to give. And they make the sale that much harder to make.

A Salesman's Job

"It is a salesman's job," said this haberdashery man to Men's Wear Review, in discussing the best methods of collecting the taxes without losing a sale. "For instance, a man comes into my store to purchase a shirt. He selects one at \$4.00.

"We will have to charge you ten per cent. luxury tax on that shirt, or 40 cents," says the salesman.

"Well, I won't pay it," replies the customer.

"Well, I don't blame you," answers the salesman, "I wouldn't want to pay it, either."

Then, of course, follows a long conversation in which the Government is roundly abused for putting such a burden of taxation on the necks of the people, and the man walked out of the shop without the shirt that I had sold him till I had mentioned the luxury tax."

This retailer cited the case of a man who had come into his store and purchased a bill of goods amounting to some \$20.00 and on which there was a luxury tax of a couple of dollars. When the customer learned of this, he strenuously objected to the payment of the same and started to walk out of the store without the goods at all. The clerk turned the customer over to the manager, and the manager proceeded to discuss the matter with him, told him quite frankly that the imposition of this tax was no affair of the retailers', that they were simply the custodians for the Government in the collection of the tax. Moreover, he pointed out to him that as a loyal citizen, he should abide by the law of the land and help to pay the tremendous war debt that had been incurred during the last few years. The customer saw the logic and force of the argument and paid the luxury tax without a murmur.

"\$55.00 Inclusive of Luxury Tax"

Speaking with a clothing man on the same subject, he stated that he was following the practice of avoiding the mere mention of the tax, if possible. For instance, if a man came into his store and bought a suit the cost of which, with the tax, amounted to \$55.00, he would say "\$55.00 inclusive of luxury tax." If the customer asked for any explanation, it

Gambles on Prices Dropping

"Buying at any time is a gamble" says W. A. Watson, of the Watson Clothing Co., of Sarina, "and we are gambling on prices coming down. We believe the peak has been reached and are regulating our buying so that instead of having a surplus at the end of the year we will have the money in the bank. We cannot help but feel that the restricted buying by the retailer will have its effect on the manufacturer and jobber; and while the immediate outlook is not for reduced prices, the ultimate result is inevitable. Just as soon as the manufacturer catches up he can be more independent with the employees and that is when the real reduction will commence. That is our opinion of the situation and we are backing it up in our buying."

would be given; if not, nothing was said about it.

It is quite evident that, from the retailer's point of view, the whole matter of the luxury tax becomes one of salesmanship, pure and simple. Men's Wear Review talked the matter over with many retail men and they all expressed similar opinions with regard to it. No doubt, it makes the sale of many lines of men's wear harder than before, but there is no reason why the full explanation should not be given. If the customer objects to paying the tax at all, you can easily tell him that he will have to pay the tax wherever he goes; a least, that is the opinion of retailers who refer to what had been done by some in paying the tax themselves; they claim that other retailers are including the tax in the selling price. Or again, if he objects, refer him to cheaper lines of goods. One retailer mentioned the case of a man who objected to paying the luxury tax on a silk shirt. He told the customer, quite frankly, that if he could afford to wear a silk shirt he could also afford to pay the luxury tax on it; and the customer saw the justice of the claim. Retailers may object to the tax, they may object to collecting it, But there it is, and it has to be paid, and it has to be collected. His problem is to collect it without losing a sale; and that problem is a problem of good salesmanship.

Helping Business by Reciprocity

If You Haven't an Article in Stock Tell Your Customers Where He Can Get It—It Creates a Feeling of Good-will and Helps Build Up Your Community—Keeping Business in Town.

IS reciprocity dead?

That does not refer to the reciprocity which was the great issue between two great political parties in 1911. Even that reciprocity campaign is not yet forgotten. Was it not just the other day that one member of the Dominion Parliament was twitting another for engaging ex-President Taft as retainer in the purchase of the Grand Trunk, the man of whom it was said in 1911 that he would make Canada an adjunct of the United States. Perhaps there have been few electoral campaigns in the history of Canada to which reference is more often made than that one. The word "reciprocity" is a good word, though there may be improper applications of the word, as one great political party believes was the case away back there in 1911.

Reciprocity in Retailing

The word should have not only a place in the abstract vocabulary of the modern retailer, but it can be put into active practising of his business with good results. Before it can be done, however, there must be an understanding amounting to good-will existing between the merchants who would put it into practice. While there is every truth in the old adage that there is competition in the life of trade that does not necessarily mean that there must be a death of friendship in the life of competition. Surely the day has past in this enlightened country when brother retailers in the clothing or haberdashery business cannot live on terms of mutual good-will and friendship, realizing that there is an honest living for every one who does business in an honest way. There will always be the dishonest merchant, of course; the merchant who indulges in the wildest and most reckless advertising and who bedevils the trade generally. But their proportion is very small and, ultimately, they will be weeded out. Like the green bay tree, they may flourish for a while, but their days are numbered. There is, therefore, no good reasons why retailers should not reciprocate when there is an opportunity to do so. They compete on the bowling green, the curling rink, the tennis court, or what not in honest rivalry without holding spite or ill-will—or at least, they should—why not the same thing in business?

An Example

During the war a certain brand of collar called the "Lusitania" became very popular. A man who had dined well but not too wisely stepped into a store and asked the salesman if he had the "Lusitania" collar.

"No, sir," replied the salesman.

"Do you know where I can get it?"

Prices Up; Bumper Fall Trade

"The fact of this spring and summer being bad, causing the majority of the clothing merchants to slaughter their merchandise," says Ed. Mack, past president of the clothing section of the Ontario Retail Merchants' Association, in expressing his strong conviction that prices will go still higher in clothing, "will force them to go to the manufacturer and pay more for their goods. It is my honest opinion that the firms that cancelled will be compelled to re-order before the fall season is very far advanced. It was not so much a tendency of the public to economize as it was a soreness toward the government at the exorbitant tax brought down in the new budget that restricted purchasing on the part of the public. But with the amendment making it 15 per cent. on the excess price the public is satisfied; and I look for a bumper business next fall. So far as first-class suits and overcoats are concerned, the supply is a long way short of the demand yet."

"I don't know, sir," replied the clerk.

"You know alright but you don't want to tell me," said the irate customer.

At this the manager of the department stepped to the front and said he was just on the point of giving him the information. He then told him where he could purchase this collar and carefully directed him to the store. After he had done that he looked the customer square in the eye and reminded him that he, apparently, did not know much about the reputation of the firm for which he worked or he would not have made such a remark to the clerk.

"Let me assure you that any time any employee in this store has any information you want you are welcome to it."

The result of this truthful statement was that the customer was taken aback; he asked to see some other collars, bought a dozen and left the store with the remark that he guessed the "Lusitania" was not the only collar made, after all.

The Moral of the Story

The story has a moral; in fact, it has two morals. The first, but perhaps, not the most important in this case is that this man was not afraid of competition. Certainly, every retailer should exhaust every legitimate method of making a sale. At the same time, there is a certain type of customer who is constantly throwing out the impression that he wanted to give you a fair trial before purchasing the article for which he is searching. He likes to make you feel under great obligation to him for coming into your store. In this case, perhaps, it is the best thing to call the man's bluff and let him know that you are prepared to meet competition and that you would welcome his going out to look at other stocks before deciding.

But the more important point is that if you haven't an article and send your customer to John Smith across the street

and, incidentally, ask your customer to mention that you sent him to John Smith, John Smith is bound to reciprocate. Not only does it create better feeling between you and your neighbor, but it has the tendency to do away with the narrow-mindedness that has too often characterized the relationships between retailers. More than that, it helps to build up the section of the town or city in which you live by keeping trade in that section on the town itself. In the large cities, in particular, where the big departmental stores are, trade has marked tendency to drift to the centre of the city to the detriment of the smaller merchants in the outlying sections of the city. This is one way of preventing it. In many of the cities, street associations or sectional associations have been formed, the object of which is to build up that particular street or section. One way to do it is to keep trade there, and one very good way to keep trade there or to keep it from going out of town; is to reciprocate with your neighbor if you do not happen to have the thing in your stock that he is seeking.

The days of reciprocity are not or should not be dead. The clothing trade in this country has suffered and is suffering because of lack of national organization; and there is no national organization because clothing men have not come to know each other as they should. There are still too many narrow-gauge men in the trade. Not only can there be reciprocity in a business way, such as has been mentioned, but also in the exchange of ideas of business and of conducting business. There is a good living for all legitimate merchants and reciprocity in many ways would make business life much more pleasant. A man's vision must be very small when he cannot help the other fellow, even if it costs him a quarter or half a dollar.

The Making of the Budget

SINCE the last issue of Men's Wear Review a new budget with respect to the most important line of the trade, and the line in which the most money has been invested, has been brought down by the Minister of Finance, Sir Henry Drayton. That line is clothing; other lines of men's wear have been more or less affected by minor amendments. In this issue, for the benefit of our readers, we give the alphabetical list of lines handled by clothiers and haberdashers with the amount of the tax opposite each article. This list can be torn out of the Review and placed in each store in a convenient place for both the convenience of the retailer and his clerks, and the customer.

There are moves in the great political game being played in this country which are hard to understand; in all probability, only those within the "inner circle" know why they are made. It is not an uncommon thing, of course, that such moves carry with them considerable disruption of business to the point where they become actually inimical to business. This country has too frequently witnessed the spectacle of tariff adjustments by men who have no scientific knowledge of the tariff, and who are moved more by popular clamor than by intelligent consideration of what is best for both the industrial expansion and commercial well-being of the country. So long as tariffs are to be playthings of politicians, mere kow-towing to a usually uninformed public opinion, so long will we have unscientifically-adjusted tariffs which place a damper upon trade and either retard or impair the standards of Canadian production.

All that has just been said applied to the first budget brought down by Sir Henry Drayton on May 18th. Why it was ever brought down will, in all probability, remain one of the mysteries of our political history. Had it remained in force, the coming year would have seen financial troubles in the trade that one shudders to think about. Someone remarked to Men's Wear Review during a discussion on this subject that Sir Henry Drayton had the faculty of bungling a thing when he started it but that he came out right in the end. It would seem that such was the case, for the first budget was a bungle. Sir Henry, himself, realized that it was a bungle because he exactly reversed the principle of the budget with respect to the most important line of men's wear—clothing—in his second budget. He admitted the mistake; but there was no excuse for the mistake. With the example of the United States before him where the luxury tax is collected only on the excess, there is no justification for a blunder that was so palpably in error and so obviously would work, not only hardship, but destruction in many quarters.

There is this to be said of the action taken however, that it was courageous. Canadian public life has suffered too greatly because men made mistakes and were too small to admit them. Many clothing men with whom Men's

Wear Review has talked have expressed their admiration for the reversal of policy which Sir Henry took, once he saw that he had made a mistake; Men's Wear Review heartily concurs in that admiration. At the same time, we do not believe that Sir Henry should have continued to make this country pay for the mistake he had made. Once having admitted the mistake by bringing down the second budget, he should have cancelled the first one. The 19th of May saw business given a tremendous black eye by a budget that was ill-conceived. It followed one of the poorest spring seasons that the trade had known for some years. However, things did worry along. But when the second budget came down with the new principle involved, and with it the announcement that the old taxes would continue to be levied till the new proposals were endorsed by Parliament, business in men's wear lines was given the knockout blow. Who under the sun would buy a suit of clothes, paying a tax of from \$5.00 up when he knew that, if he waited a week or two, he could get it by paying a tax of only 75 cents and upwards? The amendment to the clothing tax created uncertainty in the minds of the people and they held off, believing that other amendments would follow which would make it possible for them to get their shirts, hats, neckwear, etc., cheaper. There has been some easing off in hats and caps, as will be seen by the latest list as given in this issue. It is unfortunate that the first amendment was brought down in the form referred to. It only tended to create greater confusion than that which already existed in the minds of both the retailers and the general public. The public were compelled, in the meantime, to pay to the tune of many thousands of dollars for the mistake that had been made by the Government.

The objects of the new budget are, perhaps, three-fold. In the first place, the money had to be raised with which to carry on the affairs of the country. That is, possibly, the first object. After careful consideration, it seems to have been concluded that this form of taxation would bring the largest amount of money. Certainly, new sources are being tapped by this budget. The Sales Tax will apply to every retailer in the country; heretofore, many have escaped it. They will now pay either one or two per cent. tax on all the goods they buy from the wholesaler or the manufacturer. Moreover, the great majority of the population of this country will contribute something to the yearly revenue through these taxes.

The second object was to strike at the high cost of living, first by popularizing lower-priced goods and, second, by curbing extravagance. In all probability, it will create a demand, immediately, for those goods which come within the exemption prices. Most men have a price fixed in their minds that they are prepared to pay for their suits, hats, shirts, ties, etc.; and they will probably still aim at this figure, includ-

(Continued on page 64)

Makes Store an Information Bureau; Novel Scheme of Davids, Montreal

Sends Letter to All Delegates Telling Them They Can Use Their Stores for Information Regarding City—Couples With It Display of Shirts Which Brings Good Results.

WHEN the American Federation of Labor Delegates, 1,000 strong invaded Montreal on June 7th, David's registered men's wear store made it their business to see that the visitors to the city of Montreal would not be lacking a good time if it was in their power to give it to them. With this end in view they established an information bureau where the delegates of the convention could secure information regarding sight seeing tours, trains, excursions in and around the city of Montreal. On a card that was placed in their store windows, in the two stores, was the following announcement: "American Federation of Labor Delegates, David's welcome you to Montreal. Information Bureau inside."

Following up this there was a letter, facsimile of which is printed on this page, and this was handed to each member as they entered the convention headquarters. The letter is just a straightforward appeal and welcome to the labor delegates to the city of Montreal. It also advises them that an information bureau is at their service and that information will be very gladly given them. Only in the last paragraph is any reference made to the lines carried by this store, and this in a very quiet way. Prominent in this letter is seen the union label. Mr. Drummie, manager of David's store, made sure that this label was printed in the letter, as he felt that this was one

of the strongest drawing cards he could use.

As a test out to see whether these letters given to each delegate in plain envelopes were read, Mr. Drummie went in on the convention floor, and out of 700 given out, the first morning he was only able to pick up 23 which had been cast on the floor. The others had been carried away or were on the delegates' desk amongst their papers for reference. He considered this a very high average, particularly so when quite a number of the delegates came to their stores asking for one of these letters for their friends so they might be able to pass the good word along.

Coupled with this campaign to welcome the delegates to Montreal, David's featured a special white shirt window, using a popular price of \$3.00. These shirts were displayed in both store windows. It turned out to be a very successful display, delegates buying them in lots of from two to six. During the two weeks of the convention, David's disposed of over 40 dozen of these shirts.

Service the Keypnote

Service is the keynote of this establishment, and they feel that any trouble to which they went to help the delegates was amply repaid in increased business. They take as their motto, "The Stores with a Conscience." Theirs is one of

Following is the letter which David's, of Montreal, sent to the 2,000 delegates to the American Federation of Labor which met in that city recently.

Montreal, June 7, 1920.

American Federation of Labor Delegates.

Dear Sirs:—

The "Stores With a Conscience" hold out the hand of welcome to the American Federation of Labor delegates.

We have established an INFORMATION BUREAU in each of our stores, for your convenience. If there is anything you wish to know about our city, come in and we will gladly give you the necessary information.

If you happen to need anything in clothing, furnishings, hats or caps, there is no better place to shop than at our busy stores where you will find the highest quality of merchandise at the lowest prices in Montreal.

Yours very truly,
DAVID'S.

the establishments in Montreal which does not run sales as they do not feel it is necessary to their business. They put forth their effort in buying good merchandise at reasonable price and sell with a reasonable profit.



The above is a picture of David's (Montreal) main store.

Canada, Commercially, Requires Sane Leadership; Big Business Looking to Crop Conditions

Panics, Depressions and Slumps Expression of Chronic State of Adversity and No Such State in This Country—Says Country is Sound—Help Retailers From Being Overwhelmed by Conditions That Are Entirely Artificial.

THERE never was a time when the commercial community of Canada so strongly demanded well-defined, sane leadership, and if there ever was an opportunity for credit men to help stabilize the situation, that time is now. Gentlemen, the country is sound, sound agriculturally, sound industrially, sound commercially. It is sound economically, and it is sound financially.

These are the days in which we hear much about panics, slumps, depressions. There is an air of dangerous expectancy abroad, we stand at the threshold of uncertainty, and very largely upon credit men will devolve the task of guiding the commercial community at the present juncture. This will require rare judgment, sound thinking, keen understanding, and a full appreciation of the whole circumstances.

Insofar as Canada is concerned more depends upon the crop outcome than upon anything else, and, if, as the evidences at the moment show, we are successful in this country in reaping an abundant harvest there is no cause whatever for alarm.

The situation in which the country at the moment finds itself is almost entirely artificial. It is a created deflation brought about by deliberately concerted efforts to try and stabilize conditions and reduce the cost of living. It is moreover in opposition to fundamental economic laws, and while it may be justifiable from the standpoint of the object which it seeks to attain, at the same time it is very questionable if it will accomplish what is desired.

Trade does not pass from periods of unprecedented prosperity to that of nothingness in the twinkling of an eye. Panics, depressions, slumps, or such like phenomena which at one time or another afflict the body of business are usually the ultimate expressions of a chronic state of adversity, and we are in no such state in this country.

The country is sound. Buyers are paying more for most lines of raw material than have hitherto paid. Labor is asking more in wages, and is not willing to accept less. The world's shelves are destitute of supplies of all kinds. Till these are refilled and reserves again created there will be a demand for the staple commodities of the world, and Canada is largely interested in the production of staple commodities. Where there is lots of work, and willing workers, there can come no panic, no commercial catastrophe; and while continental finance makes trading difficult, this is being gradually overcome, and the world

Are there any sound reasons, economically or industrially, why Canada should be passing through a period of uncertainty in her business outlook? Looking at the elements which enter into the finished product—raw materials and labor—is there any sound reason for believing that lower prices are coming? Is there any cause for alarm that there is going to be a prolonged period of depression?

These are questions of vital interest to the retailer. It might be pointed out that periods of depression invariably follow over-production, when the world's shelves are overflowing with goods. Does such a condition of affairs exist now? Thomas W. Learie, of the W. R. Johnston & Co., Ltd., Toronto, and president of the Canadian Credit Men's Association, is giving the advice contained in this letter to credit men of Canada. It has in it many useful suggestions for retailers.

will go on serenely to the task of reconstruction and readjustment. What we need is courage. Courage to prevent our retail friends from allowing themselves to be overwhelmed in the present situation, and to assist them to a full realization of the fact that the present stress is created by man, and is not founded upon the inexorable laws of natural economy.

To credit men I would urge the closest scrutiny of crop conditions during the present season. Upon the crops hangs the success or failure of our whole commercial structure. Most merchants have built substantial surpluses into their business, but unless there is a crop, and the indications are that there will be a good one, they will have little opportunity of realizing anything like the surpluses which they feel they have accumulated.

At the moment a changed fiscal policy for Canada adds somewhat to our burdens. At the same time the merits of the government's policy, looking to the elimination of national borrowing, commends itself to sound judgment, and no matter what our individual opinions may be as to the merits of the sales tax, luxury tax, or other forms of taxation as compared with those of the past, or any other that may be suggested for the future, let us like loyal Canadians stand by whatever policy may be adopted by our elected representatives, and co-operate with them in the fullest measure to

to make the working out of the new situation a national success.

The new Bankruptcy Act comes into effect on the 1st of July. The general rules governing same are at the moment being completed. Some small essential revisions in the Act are before the House, these being necessary to make the general rules applicable in certain sections. Let us join in the strongest endeavor to make the Bankruptcy Act the most satisfactory legislation of the kind in the world, and a large measure of this can be attained by entrusting the conducting of our insolvency affairs to the organization which we ourselves control.

SCOTTISH TWEED MAKERS HAVE GOOD ORDERS AHEAD

Scottish tweed manufacturers have a very considerable number of orders on their books for cloths of good quality, so that all the looms are fully occupied, says the London "Times." With the outcry against the high prices of clothing generally throughout the country, it may be that there will be a diminution in the demand, but at the present moment manufacturers have sufficient orders on hand to ensure steady employment for some months to come. Merchants, however, are against committing themselves to large orders for the future as they do not wish to be caught with large stocks in the event of a fall, while manufacturers are not anxious to promise much too far ahead because of the uncertainty of the wool market, apart from which the wages question still hangs fire.

BRITISH INDUSTRIAL ART EXHIBITION

The British Industrial Art Exhibition will open on September 16 at Knightsbridge, London. This exhibition comprises textiles, wallpapers, furniture, pottery, glass and metal work, also building and other crafts. A number of buyers are expected at the exhibition from Canada, the other overseas Dominions and foreign countries.

Canadian buyers who propose to visit the exhibition should secure further information from the nearest British trade commissioner in Canada. Their names and addresses are: (a) Captain E. J. Edwards, 248 St. James Street, Montreal, Que.; (b) F. W. Field, 260 Confederation Life Bldg., Toronto, Ont.; (c) L. B. Beale, 610 Electric Railway Chambers, Winnipeg, Man.

The Value of Organization; In Unity There is Strength

A Plea For a Dominion Organization of Retail Clothiers—Objects to be Sought After in Such an Organization—Will Protect the Merchant Who Does Legitimate Business—Laying the Foundation Stone.

By R. F. Fitzpatrick, Vice-President of the Clothing Section of the Retail Merchants' Association of Ontario.

WHEN the clothiers of Ontario organized less than two years ago little did they realize the great benefits that would result from such an organization as the Provincial Retail Clothiers' Association, operating as a section of the Retail Merchants' Association of the Dominion of Canada. So much has happened in the last year or two by way of legislation and investigation, which has had a direct bearing on the clothing trade, that it now appears quite evident, unless we had been organized in the Province of Ontario, the clothiers of the whole Dominion would not be working under such favorable conditions as exist to-day. And still there is great room for improvement.

Dominion-Wide Responsibility

The responsibility of deciding on very important matters affecting the trade all over this country should not rest on the shoulders of a few in any one province but should be dealt with by an executive body representing all the Provinces. Take, for instance, last year when the Board of Commerce was sending out questionnaires and getting information that, in one particular instance, resulted in a ruling being made for one locality. Had we been organized Dominion-wide the whole matter would have been considered with respect to its affect on merchants all over the country and no ruling would have been made for any one locality until such time as some general policy was adopted.

When Sir Henry Drayton's budget was announced on May 19th, this year, a howl went up from clothiers all over the country and for a while it looked as if we would get little or no redress. But through concerted action on the part of the Ontario executive co-operating with the executive of the Dominion Wholesale Clothiers and the Dominion Executive of the Retail Merchants' Association, the present changes in the tax was brought about. If we had had a well-organized Dominion association there is little doubt but that we would have been consulted before any definite policy has been decided upon by the Government and our risk would be materially lessened.

Importance of Clothing Industry

The clothing industry stands near the top of all the great industries of this country, gives employment to thousands of men and women from coast to coast and must naturally wield a great in-



R. F. FITZPATRICK

Vice-president of the clothing section of the Retail Merchants Association of Ontario, who leaves for Vancouver on July 12th, to attend the annual convention and will visit the western provinces on the way out with a view to laying the foundation stone of the National organization of the clothiers of Canada.

fluence in the political and financial life of this country. But think of the strength of such an organization of intelligent business men from coast to coast ready for united action whether it be on a matter affecting our trade or one affecting the future welfare of our country at large. You may say that every dollar we own depends upon the future destiny of our country. We have a responsibility to perform in directing public opinion in our respective localities. Advertising is a wonderful power to-day, and when you see some of the advertisements that are appearing in the press day after day one would think the clothing industry had gone to pieces and that, surely, it was a sign of a depression coming. As a matter of fact, clothing is costing more money for next season and if business is harder to get this fall on the higher-priced lines, the merchants themselves are largely responsible for the condition. You can't blame the public for assuming that lower prices have come to stay.

What we want in the trade is a better understanding of actual conditions

and we also want merchants with lots of backbone so that when an unusual condition arises in their locality they will meet it in a sound business way. Here, in Toronto, we have had to contend with illegitimate sales, camouflaging the public by gross misrepresentations. How much more effective it would be if we were so organized that we could have legislation governing the points in question. There is no harm in a sale if honestly conducted; but, unfortunately, through a desire to out-do his competitor crude methods are used by a few and the trade in general has to suffer the consequences of the actions of the few.

Big Enough to Think of the Other Fellow

A merchant is in business to make a fair profit and if he intends to stay in business he must continue to get a fair profit on the merchandise he sells. He should be a big enough man to consider the effect of his actions on the trade in general in his locality. Oftentimes unfair methods are used to get business, gross exaggerations are indulged in, in advertising, and as a result the public get the idea that enormous profits are being made by the trade in general—and you can't blame them. It is to protect ourselves and the public generally against such unscrupulous merchants that we need a strong organization. Unless we get together and try to keep up the standard of the clothing business it will only be a matter of time until we lose our prestige and the better trade will drift back to the customs tailor. I consider we have a wonderful opportunity before us to attract that trade to our store, and it will depend on the individual clothier whether he shares in that trade or not.

We are told by buyers who have returned from European markets that the peak of high prices has been reached but that no marked change will take place before fall, 1921. That being the case, we have a year in which to get our business in proper shape and should govern ourselves accordingly in our buying.

Plea for Dominion Organization

In conclusion, I feel that the time is at hand for us to get together in a Dominion association and at the request of the executive of the Ontario association of retail clothiers, I am going to Vancouver to attend a Dominion executive meeting to be held on July 21st to

(Continued on page 64)

How Luxury Taxes Will Be Collected

System of Inland Revenue Stamps

All Stamps Must be Affixed to the Bills of Sale and Properly Defaced—Licenses Will be Issued to Merchants and Government Will Know Who Are Buying Stamps—No Refunds of Old Taxes—The Sales Tax

NOT only was the principle of the first budget brought down by the Minister of Finance on the 18th of May, changed in one very important respect, but the method of collecting the taxes has also been changed. By so changing the method, a good deal of bookkeeping has been saved to the retailers throughout the country; and, what is perhaps of more importance to the Government, thousands of dollars will be collected in taxes that might not otherwise have come in. Under the system as first outlined, it was necessary for a retailer to make out his sales bill in triplicate so that one copy might be available for the Government offices.

The New System

The system that has now been adopted is much simpler, though it will entail on the part of the retailer, an outlay of a considerable amount of money in the purchase of revenue stamps. Revenue stamps in denominations of from 1 to 10 cents inclusive, 13 cents, 15 cents, and all multiples of 10 cents up to \$1.00. In addition there will be one, two, three, four, five and ten dollar stamps issued. These stamps will be ready by the first of August.

These stamps, of course, will be used the same as they are used at present in drug stores or those used on cheques. They will be affixed to the sale slip or invoice at the time of the sale, and, as they act as a receipt for the payment of the tax, will have to be defaced when the sale is made. Thus, if a man sells a \$70 suit of clothes there will be a tax of \$3.75 and it would be necessary to place a \$3.00 revenue stamp, a 70 cent stamp and a 5 cent stamp. This excise stamp must in every case be affixed to the sales slips at the time of the sale and cancelled. Ample precaution has been taken by the department at Ottawa to make it impossible to use these stamps a second time.

Collections of Taxes Slow

It has been found at Ottawa that the collection of the taxes imposed by the budget of May 18th has been very slow, due, perhaps, more to the method of collection and the confusion that arose, than to the opposition on the part of retailers to the tax. Many merchants did not know what was expected of them and there was no way of checking up merchants who did not make returns except through a very tortuous route. For instance, in the Montreal district where \$3,000,000 a month was expected, only about one-fifth of this amount was forthcoming, and if the same proportion

What a Salesman Says

There is a salesman in Waite's, of Galt, who realizes that the high cost of clothing means that the qualities of salesmanship must be brought more into play than ever before. During the war and for a year after, it took very little of the arts of salesmanship to dispose of goods. But now, so this salesman says, things are different. The newspapers have been a powerful factor in disturbing the minds of the people. They come into the store and talk about clothing prices being too high and ask when they are coming down. All the newspapers have talked about the clothing profiteer to such an extent and without any knowledge of what they are talking about, that people have the idea ingrained in their minds: These prejudices have to be overcome; in some cases a salesman has to go into the question of the making of a suit of clothes and explain the various items that have combined to make prices so high. "It requires salesmanship to sell a suit of clothes to-day," he said. "It is different in selling a suit of clothes at \$40, \$50, \$60. or \$75, than it used to be before the war."

only came in from the other revenue-collecting centres of the Dominion, the budget from a revenue-producing standpoint would be a grim failure.

As it stands now, however, every merchant will be required to have a license which he obtains at a nominal fee of from \$1.00 to \$5.00. If merchants fail to apply at revenue offices for these luxury stamps the department at Ottawa will be aware of the fact and can look into the matter without delay. Each revenue office will have a complete list of the retail merchants in his section. If, on looking into the matter, the department discovers that a merchant has been evading the payment of the taxes—and they can easily discover this by an examination of the invoices—they will cancel the license of such a merchant until he pays the taxes, or they might even take such action as will put him out of business for a certain length of time.

No Refunding of Taxes

As is pointed out in another section of this issue, the bringing down of the second budget was an admission on the part of the Government that a grave error in principle had been made in the first budget. As a result of this, many thousands of dollars were collected from the people of this country which should never have been collected, and which the Government admitted should never have been collected. There was some talk about refunding of these taxes, but such a course was quite impossible. Sir Henry Drayton, in speaking of this point in the House, said: "It is absolutely impracticable to give refunds in connection with a series of small taxes like these." The only justification for these taxes is that it has always been the custom to collect

taxes immediately the new tax provisions of the budget are known. When during the last few years, most of the crowned heads of Europe lost their thrones it seems strange that a slight amendment cannot be made to the constitution whereby the country may have a chance for a short time, at least, to discuss a proposed budget before it becomes operative. Canada had to pay thousands of dollars for the mistake which the Government made in bringing down its first budget.

Returns From Head Office

A matter that has been considered by the Government is that where a firm has a number of stores either in one city or throughout the country, all returns may be made from the parent concern.

George W. Taylor, Assistant Deputy Minister of Customs at Ottawa, made the following statement with regard to the collection of taxes:—

"There has been a great deal of uncertainty in the minds of merchants as to the taxes. They gained the impression that there would be modifications and they have, therefore, been delaying returns until the situation should be somewhat clarified. I have no doubt that as soon as they know definitely what is required of them, the great majority of manufacturing, wholesale and retail merchants will promptly comply with the provisions."

The Sales Tax

So far as the Sales Tax is concerned, this will be collected by the wholesaler or the manufacturer at the time of the sale between these two. If goods are bought direct from the manufacturer, the tax is 2 per cent.; if from a wholesaler, the tax is one per cent.

Manufacturers Sales Against Accepted Principles of Modern Merchandising

In the Montreal Herald of June 21st there appeared a five column advertisement in which it was announced that "Canada's Greatest Clothing Sale" under the auspices of the "Associated Clothing Manufacturers" would be held at which \$500,000 worth of Men's and Boys' clothing would be sold. The advertisement went on to say that these manufacturers would sell direct to the public at less than wholesale cost of production. One paragraph of explanation read as follows:—

These manufacturers, unable to market their merchandise through the regular channels of trade, because of stagnated business conditions, are forced to devise unusual methods for unusual times and have, therefore, decided to liquidate their enormous stocks by selling their merchandise to the consumer at prices that are less than manufacturing costs.

This advertisement stated that "twelve of the biggest Canadian clothing manufacturers" were undertaking the sale, though their names were not given; and there is something entirely misleading in the use of the words "Associated Clothing Manufacturers." The impression might be created that the organization known as the Associated Clothing Manufacturers, Inc., which includes the large clothing Manufacturers of Montreal and Toronto were behind this sale. An official denial of this was issued by the secretary of this Association, G. Garcourt, and the strongest disapproval of the sale has been voiced by officials of that organization both in Montreal and Toronto.

As a matter of fact the Montreal sale did not materialize. It was opposed by retailers and manufacturers alike until it had to be dropped. Men's Wear Review has learned, however, that similar efforts have been tried in other Canadian centres, are now being tried and will be tried again. Of course, this is a free democracy and there is no law on statute books to prevent clothing manufacturers from selling their goods direct to the public. But such a practise is, without the shadow of a doubt, a breach of the very fundamental principles of decent and legitimate merchandising which obtain in reputable commercial circles. Even the Board of Commerce recognized and approved the legitimate channels of trade from manufacturer to retailer or from wholesaler to retailer. In the smaller lines of men's wear trade, the wholesale house does a discount service both to the trade and to the public generally; it carries on its shelves the products of many manufacturers who, if they had to create their own sales organizations, would tremendously increase the cost to both the retailer and the consumer. With clothing, it is different, and the legitimacy of the direct channel from manufacturer has been recognized and approved both from the ethical and economical standpoints.

But for the manufacturer to sell direct to the public is but to bedevil the trade, to create confusion, to breed a lack of confidence, and to strike a deadly blow at the living of many honest retailers. The retail trade, for the past twelve months has struggled against senseless and ill-informed newspaper articles, arising out of the activities of the Board of Commerce, which have, by innuendo rather than open charge, discredited the clothing merchant as a profiteer. The burden of that unjust criticism has fallen on the shoulders of the retailer because he is the medium between the manufacturer and the consumer. And now when the consumer is offered a suit of clothes by clothing manufacturers at a price "less than manufacturing costs" and he goes up town and sees the same suit bought with the legitimate profit of the retailer added, plus the cost of doing business, the manufacturers who are behind this scheme have but added fuel to the unrighteous fires that have surrounded clothing merchants for months back. When a reputable daily newspaper comes out with a heading to the effect that retailers object to a thirty-three and a third per cent. profit; they want thirty-three per cent. profit—when a so-called reputable newspaper comes out with this heading without the slightest explanation following it, leading the public to believe that that per cent. profit is the net rather than the gross, then how is their road through the morass of childish criticism to be made easier by the action of clothing manufacturers selling direct to the public?

It is most unfortunate that such sales are being attempted in this country, and at a time when the lot of the retailer has been made even harder by a poor spring's business, followed by a juggling with the budget which disorganized business for nearly four weeks during one of the busiest seasons of the year, a budget which makes salesmanship harder and puts prices higher on present lines. Such sales are pernicious in the extreme, they are against all the accepted principles of modern merchandising and Men's Wear Review wishes to express its strongest disapproval of the practice.

Top Price Reached in Felt Hats

But Straws Will Be 30 Per Cent. Higher
Next Year

That felt hats have reached the limit of their prices and that straws will be about 30 per cent. higher for 1921 are the opinions of Arthur Allan, of A. A. Allan & Co., Ltd., of Toronto. Mr. Allan has just returned from a business trip to England and Italy, where, he says, big business is in progress. There is none of the pessimism there that one hears on this continent, and production is still considerably behind the demand. Mr. Allan, in summing up the hat situation, speaks for the imported

lines, of which their firm received a great many.

Hard to Place Orders

"It is very hard to place orders for less than nine or twelve months delivery," said Mr. Allan to Men's Wear Review. "Conditions in England are very uncertain. Labor seems all out of hand and one never knows when they will break out again at some new point. I think that felt hats have reached the limit of their price, but there is no chance in the world of the prices coming down for at least a year. The top price is likely to remain for a long time. Factories in England and Italy have booked orders for at least a year, and even though shellac, ribbons and other things that go into the making of a hat come down in price, they cannot give

you delivery for twelve or eighteen months." Mr. Allan said that the Balkan countries were not trading in the English market as much as they did just after the war, but that they were in the Italian markets for all they could get.

Straw to be Dearer

It was Mr. Allan's belief that straws next year would be about 30 per cent. higher than they had been. His reasons for this view were that labor in Japan was getting higher pay, freight rates were higher and that the straw braids were bulkier. Labor was one of the chief reasons which he assigned for this increase in straws; everything that went into the making of the straw hat had increased since a year ago.

Have a Sporting Department to Tide Over the Dog Days

As July and August Are Play Days Show and Advertise Playthings—Keep in Touch With Sport and Get the Sporting Trade—Don't Imagine That Selling Ends in June and Opens Again in September.

JULY and August are the "dog days" of the year. They are the play months when the tired business man, manufacturer, lawyer, judge, professor and what not seeks the cooler spots of earth to refresh himself for the fall and winter's work. They are the months when fraternal organizations of one kind and another take their annual excursion to some distant point, there to enjoy the day's outing in sport, rest or companionship. They are the months when youth spends itself in all manner of games, tennis, fishing, golfing, baseball, boating, swimming and many other games on the calendar of sport. They are the months when "pep" is at its lowest ebb and it takes a certain amount of courage to conduct the day's business without a feeling of utter weariness at the setting of the sun. But, withal, they are not or should not be dead days to a live merchant.

Business To Be Had.

Too many merchants, perhaps, regard these two months as barren so far as profits are concerned. This may be particularly true of the merchants in the smaller towns and cities. He knows, full well, that there are sporting goods to be sold to a certain number in his own town; but he has resigned himself to the conclusion that the "big fellow" or the mail-order house will get this business. Such an attitude is not courageous and should have no place in the business ethics of any up-to-date clothier or haberdasher. There are always a certain number of men in your town who spend their holidays by the sea-side in boating, golfing, fishing or some other summer sport. You are his clothier; you should look after his wants.

Why Not Carry Sport Goods?

Is there any valid reason why the clothing retailer should not carry sport goods? The hardware merchant carries the gloves that you should sell; the druggist carries sporting goods that are no more his right than it is yours to carry a full line of razors and shaving accessories. Particularly if there is not a store in your town that is carrying any number of sporting goods, you should have them in your store and not let this business get out of town. If a boy begins buying his sporting goods from an out-of-town house, he becomes a potential customer of that house for all time to come and you have lost an opportunity of making a customer for life. You should not lose that opportunity; you should get after it. Sporting

Avoid the Appearance of Evil

The editor of Men's Wear Review recently talked with a gentleman who had gone into a store to purchase a tie. The tie was marked \$7.00 and the tax in addition made it \$7.70. Not only did he not get a bill of the tie but he said that, so far as he was able to see, no bill was made out at all. His deduction was that the 70 cents of the tax was kept by the merchant himself and would never reach the hands of the government. "If a so-called reputable, high-class store will do that what will other stores do?" was the question he put to Men's Wear Review. Merchants should protect themselves and the good name of their store by avoiding even the appearance of evil and see that every customer gets his bill when such a sale is made.

This same gentleman also told Men's Wear Review that he had recently seen a sale made of a hat in Montreal where the tax was charged only on the excess price of \$7.00 rather than on the whole amount.

goods are not subject to the whims of fashion as are other lines of clothing and haberdashery and there would be little loss in stocking a moderate line of sporting goods that are especially suitable to your town or city. There is fair profit to be had in handling these lines at a time when profits are none too plentiful; and, in doing so you are making new friends among the boys and holding old friends among the old boys. Too many men who go to the lake-side or to summer resorts for the summer are buying their requirements for these resorts out of town.

Watch the Newspapers

The live retailer should take advantage of the daily news regarding sports of various kinds being held in or near his home town. Play these games up in your advertising; show the men who engage in these sports that you are taking an interest in their games and (do not forget this) that you have the lines of clothing and haberdashery which they require to engage in these games. Many newspapers, during the summer months, run little talks on "A Day's Outing" or articles of a similar nature. Tell your customers that you have a particular hat for this day's outing, or that you have fishing tackle for a day's angling in the nearby brook or stream, or that you have the bathing suits for boys or men who are going to the water's edge for their holidays or for even a day, or that you have cool outing suits and clothes for golfer, the tennis player or the boatsman.

Fraternal Outings.

During the months of July and August many of the fraternal organizations take

a day's outing to a distant point. It is generally by the water. In this, there is a chance to do a good day's business in inexpensive, hats, bathing suits and in little, inexpensive canes and other articles of use for a day's sport. Dress your windows for that day. Find out what would be particularly good for that occasion for the hundreds who are "taking in" the excursion and feature it in your windows and your advertising. There is a good day's profit to be had in this kind of business, profit that will make up for many dull days in these two quiet months of the year.

Go Into It Whole-Heartedly.

Merchants who have gone into a sporting department in connection with their business seem to agree that it must be gone into whole-heartedly. While the initial outlay for an up-to-date sporting department might be somewhat heavy, in the long run it would, if properly pushed, easily pay for itself. Big profits can be made on sporting goods and, as has been pointed out, the styles are not subject to fickle fashion. If you have never made the effort to carry a line of sporting goods, we think it would be well worth your while to give it consideration, having due regard to the particular sports which are indulged in in your community or the places which are frequented by residents in your town or city. As a clothier or haberdasher it is your right to cater to the wants of your customers in all matters of dress. Sporting goods are legitimate grist for your mill. A customer of yours who buys his sporting goods out of town may go out of town for other things. You should try to keep his trade in town and in your store.



Arthur Moquin, of 561 St. Catherine St. East, Montreal, has recently opened a branch establishment Uptown, just off Bleury Street, where he is showing a complete range of men's furnishings, including underwear, gloves, hosiery and headwear. The above is a picture of part of his opening display, which is noteworthy in respect of the admirable selection shown. The grouping of merchandise from the several departments represented is skillfully done, and the windows present an array of well-chosen merchandise, selected with a view toward an attractive color scheme combined with simplicity of arrangement, both of which features are well calculated to arrest the attention of the discriminating dresser. The important feature in regard to Mr. Moquin's display is the fact that he has presented an entirely adequate range of all the wanted lines of men's haberdashery, without any undue crowding or "over-dressing," which so often mars an otherwise attractive window.

Malicious Rumors Are Nailed; Dowlers and Bradley Victims

Rumors That These Firms Had Been Fined by the Board of Commerce For Profiteering Are Given Emphatic Denial
— Should Appeal to the Board for Statement.

RETAILERS should not hesitate to use the offices of the Board of Commerce to protect them from the mis-statements that, apparently, are being circulated in a number of towns and cities with regard to the business conducted by some of the men in the trade. Two instances of this have recently come to the attention of the Men's Wear Review; one in the case of R. H. & J. Dowler, Ltd., who have stores in London, St. Thomas, Sarnia and Windsor, and the other in the case of Chas. T. Bradley of Port Colborne. It seems that the rumor was spread with regard to these two firms that they had come under the investigation of the Board of Commerce and had been fined for profiteering. It can readily be seen that considerable damage might be done to a firm's business if such a rumor were allowed to go unchecked. The thing to do is to nail the lie to the masthead.

What Dowlers Did

In the case of R. H. & J. Dowler, Ltd., they immediately dispatched a night lettergram to the Board of Commerce as follows:—

To W. H. Murdock,
High Cost of Living Commissioner,
Ottawa, Ontario.

A persistent rumor is being circulated in each of the four cities in which we operate a store that we have been prosecuted and fined by the high cost of living commission for selling a suit for \$90.00 to one of your investigators which was found to cost only \$29.50, after forcing us to produce the invoice.

This rumor is being discussed at 5 o'clock teas, council meetings, lodges and farmers' clubs, etc., and is liable to undermine and endanger our trade and our prestige of playing the game fair with the public.

We would ask you to be kind enough to send us an official denial of this rumor, with the privilege of publishing it in each of our local papers. This is becoming very serious, and your earliest attention would greatly oblige.

(Signed) R. H. & J. DOWLER, LTD.
Per R. H. Dowler, Pres.

To this lettergram, the following reply was made by Commissioner Murdock:
Ottawa, June 8, 1920.

Messrs. R. H. & J. Dowler, Limited.
London, Ont.

Dear Sirs—Acknowledging receipt of

your night lettergram of June 5, which was acknowledged by the board's secretary on June 7th.

This board has not been in a position to investigate the conditions in your several clothing establishments on account of the impossibility under civil service commission regulations to secure the expert assistants that we require in making such investigations, and, therefore, no such investigations as referred to in your night lettergram have been made by our board, nor do we know of any circumstance connected with a suit costing you \$29.50 having been sold for \$90. In fact, we would assume and hope that no such condition could be shown now or in the future when it is hoped proper investigations can be made with the assistance of properly chosen and trusted investigators.

I have received by the morning's mail copy of letter from the St. Thomas District Trades & Labor Council which apparently refers to the same rumor dealt with in your night lettergram.

In the case of Chas. Bradley of Port Colborne, a most emphatic denial headed "To block the slandering tongue of a malicious liar," was made in the Port Colborne paper.

It would seem, however, that where such rumors are in circulation, it is a good plan to appeal to the Board of Commerce for a statement from them in regard to the case. There is no reason why such rumors would be allowed to circulate when there is every machinery provided for giving them a flat and unequivocal denial.

Merchants Carrying Too Much Stock

"Not Less Than Two Billions of Surplus Stocks Are Carried by Merchants of Canada and United States," Says Canadian Banker in Addressing Saskatchewan R.M.A. Convention

(Staff Correspondence)

THE most helpful address delivered at the convention of the Saskatchewan R. M. A., in Moose Jaw, Sask., was the clear exposition by Arthur W. Maybee, local manager of the Canadian Bank of Commerce, of the relations of the banks to the country merchant. And incidentally, Mr. Maybee took the opportunity to warn of the coming downward readjustment of prices that merchants must prepare for.

"The merchants of the West are carrying too much stock," said Mr. Maybee. "A well-informed authority tells me that not less than two billions of surplus stocks are carried by the merchant of the United States and Canada, and that one-half of this has been purchased since prices reached their present high levels. On their own statements, from 25 per cent. to 50 per cent. of the total assets of the merchants in the three provinces of Alberta, Saskatchewan and Manitoba consists of stagnant merchandise and uncollectible accounts.

Have Wisely Cut Stocks

"Manufacturers and wholesalers in most cases have wisely cut their stocks to the limit at the present time. That means that the country merchant is going to be the goat when the readjustment of values comes around.

"I don't think the drop in prices will be gradual. The rise has been gradual, but in all markets the downward trend is invariably precipitate. There is no precedent for a gradual readjustment downward of prices.

"The result in the case of merchants who have stocked up with goods bought at speculative prices is hard to foretell.

It is the business of merchants to buy and sell and not to speculate.

Mr. Maybee, in discussing the relations of the banks to the merchants, cleared up many misunderstandings that have existed in the past. In part he said:

"Some people believe that because the banks loan the people's money, the people should have some say in the way the money is loaned. But the banks are responsible to the people for the money that is entrusted to their care and they must exercise discretion in loaning it.

"The first fundamental of a loan from a bank is that there should be security for its repayment.

Ready to Assist Production

"The banks are always ready to consider a loan to a party who will devote the funds to increasing production. We cannot loan money against fixed assets, lands, buildings, etc., as this would be invading the field of the mortgage companies. Because of the need of increasing production the principal classes of loans in the West are to farmers. Next to the farmers comes the business of the manufacturers and the wholesalers, because the standards of doing business in these cases is usually such as to make a low rate of interest possible. The bank suffers few losses.

"Then comes the business of the retailers and it is guided largely by past experience. This experience has, I am sorry to say, been extremely unfortunate in the past. The banks have had to face serious losses, largely through inefficiency in merchandising. The average country merchant has probably not had sufficient training to conduct his

business on an accurate basis and it has been very difficult to get accurate information from retailers who have asked for loans.

Too Many Uncollectible Accounts

"Country merchants have given us no end of trouble by carrying down from year to year accounts long outstanding and uncollectible, and by including in their statements of assets merchandise that is quite unsaleable. This stuff accumulates like a rolling snowball.

"The merchant too seldom depreciates his fixtures enough. That cannot go on; the merchant who does not provide enough each year for depreciation will find some day that he will have to replace his fixtures from the profits of the current year.

"The merchant must keep his accounts collected. It is not the function of the bank to loan money to the merchant for him to loan to the farmers who deal with him, and yet that is just what it does when it loans money to the retailer who buys his goods on a 30 or 60 day basis and carries his farmer customers along for six or eight months. We have bank branches to carry the farmers when they need funds. If the farmer is entitled to a reasonable amount of credit there is no reason why the merchant should carry him. He should borrow from the bank and pay his bills."

Mr. Maybee also emphasized the necessity for retail merchants carrying sufficient fire insurance on their buildings and stock.

DEMANDS OF BRITISH HABER-DASHERY MARKET

J. Vernon McKenzie, Canadian Trade Commissioner at Glasgow, in a letter to a correspondent, makes the following interesting notes on the British demands for shirts and collars:

"Retail men's furnishing stores appear to have a fairly adequate stock of dress shirts at the present time. There was an acute shortage for several months after the armistice, and this is just now righting itself. There would appear to be an adequate supply of collars as well, the general opinion of the trade, as expressed particularly in one of the trade journals, being that there will be an extensive soft collar trade.

"There is absolutely no prejudice here against goods from Canada, or from the

United States, as long as the cuts desired are supplied, and particularly if the manufacturers do not insist upon a label or marking designating the origin of the goods. Retail shirt stores are very keen to have a label attached to each shirt, with the name thereon of the particular retailer selling it. As to special cuts or styles, the war appears to have effected no material change in this regard. I think that there is little hope of persuading an Englishman, Scotsman, or Irishman to wear a coat shirt. Buyers tell me that there is no scope for the sale of such shirts, except to Canadians or American who may be here. The British buyers also condemn the scantiness of the cut or skirt of the usual American or Canadian shirt."

RESOLUTION OF CONDOLENCE

The Associated Clothing Manufacturers of Toronto have passed the following resolution with regard to the death of the J. H. Follett:

"In the death of Mr. Joseph H. Follett, of J. J. Follett on May 18, 1920, this association has lost a member whose courtesy and high principles were outstanding features in his business and social relations. His integrity, good judgment and keen sense of appreciation contributed to the success of this organization and gave him a warm place in the hearts of his associates."

"Resolved that the Associated Clothing Manufacturers go on record as expressing their profound sorrow at his death and extend to his bereaved family their most sincere sympathy."

Budget's Affect on Business; Knockout Follows a Solar Plexus

Mistakes That Were Obvious to the Public Unsettled Business Because They Knew There Would be Amendments—First Budget Checked Business, Second One Killed It
—A Panicky Month.

USUALLY, the advent of the budget creates but little disturbance in retail business circles. Its measures are, ordinarily, not so stringent or radical as to upset trade to any marked degree. Moreover, the budget is considered to be something after the nature of the laws of the Medes and Persians, which altereth not; the morning after it is introduced in the House it is law and few amendments, and those of no great moment, are allowed. It, therefore, has had a stability about it and business has sat down the morning after the budget with a comprehensive knowledge of what lay before it, and buckling on its armour to meet what eventualities may arise during the next twelve months.

This year, however, it has been quite different. It has come out in serial form, with almost a new chapter every morning. It was obvious from the very first that the first budget, that one introduced on the 18th of May, could not stand. It had too many glaring mistakes in it and its effect upon business was palpably disastrous unless amendments were made. Those amendments have been made; and while there is still some dissatisfaction with it so far as men's wear trade is concerned, it is much better than at first. It is hard to understand the logic whereby the tax is imposed on the excess in the case of a suit of clothes and levied on the whole amount in the case of hats, ties, socks and underwear. Are the latter any less of a necessity to a man's wardrobe than the former? Apparently, the members of the Government think so, that is why the tax is collectable on the entire amount.

A Panicky Month.

The introduction of the budget came in the very middle of a panicky month. Wanamaker of New York, had started things moving across the border by his big sale—a sale the genuineness of which has been taken into serious question since it began. But its affect on business was undoubted. Price-cutting became the order of the day and the big stores in the big cities from one end of the country to the other began a price-slashing campaign for which there seemed but little need unless it was due to the action of the banks in refusing further credit, and retailers were forced to unload good stocks to pay their bills.

The effect of this sale was not lost in Canada, though the extent to which it went was comparatively small. Rumor had it that the banks were going to curtail credit, and a poor spring's business

\$9 SUIT OF CLOTHES TO BE ON SALE IN FRANCE

Men's suits at 45 francs (in normal times about \$9), will be possible in Paris, according to newspapers, if a campaign being conducted by them is successful. The Government is holding more than 2,000,000 yards of cloth suitable for clothing, and is being urged to release sufficient for 700,000 suits, under an agreement with manufacturers and unions, by which each suit could be made at as low a cost as possible.

was shown by full shelves of costly goods. Many sales followed, some of which, no doubt, were a necessity so far as the merchants conducting them were concerned. Many had failed, during the last two or three years, to keep their assets liquid, with the result that when a pinch began to manifest itself they were unprepared to meet it.

Budget Was a Solar Plexus

The introduction of the budget on the 18th of May was, to the men's wear trade, a solar plexus blow. Merchants awakened on the 19th to read their morning papers and wonder, after having one so, where in the world they stood with regard to business. Some of them have not yet found out, for the whole thing is an intricate affair that will take some time to work out satisfactorily. Men's Wear Review has found manufacturers who do not know yet the amount of the tax that has been placed upon their product; and we have come across retailers who have been collecting a tax on suits of clothes at all prices, on hats on the excess of \$7.00 rather than in excess of \$7.00, and on some other taxable articles not at all. But to have left the tax on clothing as it was fixed by the May 18th budget would have proven disastrous to the heaviest end of the trade, and merchants knew it. Scores, with whom Men's Wear Review has talked, say that business was brought practically to a standstill by this budget, not altogether because of its literal provisions, but because of its unsettling effect. It was perfectly evident that it could not stand; the consuming public knew as well as merchants, and so they waited, believing, on the one hand, that changes would be wrought in the budget before it was finally left, and, on the other, that lower

prices were in the air, anyway, and must come sooner or later.

Second Budget a Knockout

Strangely enough, though the second budget was a thousand per cent. improvement on the first one, it was a knockout blow to business, and for some days business was absolutely dead. The reason, of course, was the method that had been adopted to make it effective. By changing the tax on clothes and shoes so radically and stating at the same time, that these new amendments would not come into effect until approved by Parliament, which would mean some days, the consuming public knew that it only meant a matter of days before they could save literally dollars on prospective purchases. In the case of a \$50 suit, for instance, they knew if they waited, that instead of paying a tax of \$5.00 they would pay a tax of 50 cents. Why wouldn't they wait? And, once again the effect of the budget was to still further unsettle the public mind. Changes had been made in the case of suits, shoes, hats and other articles why, so the public reasoned, would there not be further changes to their benefit? And such changes did come which thoroughly justified their waiting for further amendments to the budget.

Business Was Hurt

On the whole, the introduction of the 1920-21 budget will be remembered by business men as one that unsettled and hurt business to a considerable extent. Of course, there is a very good reason for making the budget effective the morning after it is introduced. Were it otherwise, there would be considerable speculation which, in the end, would work a great deal of harm. At the same time, there seems little excuse for the harm done to business by the introduction of a budget that contained mistakes that were so obvious from the very first. Canada should have public servants as budget-makers who can see far enough ahead to avoid serious mistakes that are apparent even to the dullest of minds. There may have been courage in the stand taken by the Minister of Finance that, having made a gross blunder, he would rectify it. But it was courage that cost Canadian business men many thousands of dollars.

The Making of the Fur Felt Hat; Over \$8,000,000 Invested in Industry

Making of the Modern Canadian Hat Really Began in 1914—Much of the Process Done Under Water—The Work of Skilled Hands—Between Eighty and Ninety Operations.

THERE are many men, even amongst retailers, who imagine that the making of a fur felt hat is like the making of a suit of clothes, that yards and yards of felt are trucked into a factory and there cut up by a number of machines until they take the various forms and shapes in which they are marketed. Nothing could be farther from the truth as Men's Wear Review can testify after a visit to the Fried, Grills & Co., with factories in Toronto and Guelph, a visit in which the operations were explained by W. Galvin of this firm. From the time the raw fur enters the factory in five-pound packages until, after its eighty-five or ninety operations, it becomes a completed article ready for the retailer's shelves, the hands of skilled workmen handle and fashion it and mould it into the perfect creation it has come to be as a Canadian production.

Over \$8,000,000 Invested

The history of the Canadian hat making really assumed serious proportions after the year 1914. It was an ill-wind that declaration of war in 1914; but in its teeth it carried a new leaf of history for the Canadian hat manufacturer. Foreign markets were cut off to a considerable extent, both because of transportation difficulties and because labor was seriously interfered with by the call to the colors in the various countries engaged in the great struggle. Before that time, the Canadian production was of the cheapest variety the best hats came from foreign markets. Now, the Canadian hat, so jobbers say, is a first-class production and competes well with the foreign goods, and is constantly being improved upon. There are over \$8,000,000 invested in the eight or ten factories in Canada making hats and among these men are young men with visions who look to a great future for the industry on this half continent.

Different Furs Used

In the making of the fur felt hat, the rabbit fur is, perhaps, used to the greatest extent; but there is not a little of the mink, beaver, muskrat and seal. These different furs go into the factory in little five-pound packages, packages which contain the different qualities of fur out of which the felt hat is made. The fur is first mixed well by hand and then it goes into the hopper where it is all thoroughly mixed and purified as it goes through eight ten-sections machines. It comes out of this hopper as pure and light as the finest down, with all the impurities extracted from it. It is really after it

The Happy Medium

Some there are who sell out all their lower-price materials at old prices. Very unwise. Those who know more, hold back and put their low-price purchases with what they have lately purchased, and strike an average, which we consider of advantage to the trade at large.

In fact, enquiry proves that this is becoming a more ordinary proceeding with the retailer who puts old and new stock together and strikes the happy medium and so delays the big jump in prices involved in manufacturing from goods at to-day's undiluted prices. It serves to temper the too strong advance necessary to maintain average profits which are obligatory on the prices of to-day.

—The "Outfitter."

comes out of this operation that the individual work on the hat commences with the weighing of the fur that is to go into it. The fur for every hat is weighed out singly; and from now on, down to the time when the finished hat is ready for shipment from the factory, skilled hands develop it through some eighty operations to its final form.

Much of Process Under Water

The felt hat must be non-shrinkable, and much of the process of making it involves the use of water. Following the weighing out of the fur, it is spread over a cone that is as large as the ordinary beehive. When it comes off this cone it looks like a very large Red Riding Hood and is so light and tearable that it cannot be touched with hands. Squares of canvas are thrown around the cone-shaped piece of felt; it is lifted off this machine called the blower, and, still on the cone itself, is submerged in water so that it may be sufficiently hardened that it can be touched with the hands that must next work on it. This is, perhaps, one of the most delicate operations in the entire process, for one false movement of the hand and the whole body of the hat is destroyed.

Shrinking and Dyeing

The next operation in the making of the hat is the shrinking of this large cone-shaped piece of felt down to the size of the finished product. This is done without the loss of any part of the felt, whatever; it is thus that the felt hat is made unshrinkable because this rolling

and shrinking process is done entirely under water. Of course, this body-making corresponds with the size of the hat. After the rolling and shrinking process, the felt is dyed the required color. The felt is thoroughly dyed through and through, the process taking from one to eight hours to complete.

The next operation on the hat is to give it shape. It is called the tipping, brimming and water blocking. Until this operation begins, the felt is still in the shape of a cone; when this operation is completed, the rough shape of the hat has been moulded. This operation, again, is a water operation; and immediately following it, the hat must be thoroughly dried before it is what they call pounced, that is, all the roughness of the fur removed. The rough hat is blown-dry in a room heated to a tremendous temperature; if the hat were not perfectly dry before the next operation, that is, the stiffening of the hat, the operation could not be accomplished. Stiffening could not be put into the hat if there was any dampness in it; hence it has to be perfectly dry. Then follows the blocking of the crown which is done by steam, a cord being tied around the base of the crown to maintain the shape thus given.

The Finishing Room

After the hat is given several ironings, which is an automatic process, the hat is taken into the finishing room where all the trimming is done. The finishing is done by a sand-papering process, and after this operation is completed, the hat has the proper gloss to it. The bands are then put on, the leathers put in, the join at the back of the hat made, and the bindings completed.

The final operation on the hat is the flanging where the proper curve is given to the brim of the hat. This is a process involving the use of sand bags in which there are electric coils. The hat is placed on a brim mould and the sand bag, containing the electric coils, is let down over the mould till the proper curve to the brim is set.

Then the hats are slicked and packed in boxes ready to be shipped.

Canadian importation of worsted tissues from England still continue to be very heavy. In May of this year 2,580,000 square yards came to Canada compared with 2,055,000 in April and out of 18,363,000 square yards of woollen tissues 2,000,000 square yards came to Canada compared with 1,545,000 in April. This is well above the figures immediately prior to the war.

News of the Clothing Trade

Ely's are opening a new store on King Street West, between Yonge and Bay.

Peter Gillespie, of Vulcan, Alberta, is disposing of the gent's furnishing end of his business.

Walter Messig of Melfort, Sask., has moved into his new quarters opposite Moser-Cruikshank, Ltd.

Chas. H. Preston has opened a new store for clothing and furnishings at 169 Roncesvalles Avenue, Toronto.

Five Youths were fined by Judge Coatsworth in Toronto for stealing neckties from the E. & S. Currie Co., Ltd.

M. Goodman, of Lethbridge, has moved from his former store at 210 Fifth Street South, to 503 Fifth Street South.

L. Sweden, proprietor of the Stratford Home Tailors of that city, was robbed of several suits of clothes on Sunday night, June 6th.

G. Hawley Walker, of Toronto, is conducting a retiring sale. It is his intention to retire from active business within a few weeks.

H. O. Stewart's gent's furnishing store at Belleville was entered on the night of June 22nd, and \$50 in cash, some clothing and war stamps stolen.

F. P. Blackhurst and Harry Gill of Paris, Ontario, have dissolved partnership. The date of dissolution was June 1st. Mr. Blackhurst is continuing the business.

A settlement of the strike in the Firth Bros. establishment of Hamilton, when some seventy workers went out, has been reached, to the satisfaction of all parties concerned.

E. B. Crompton & Co., Ltd. of Brantford, Ont., have bought the stock and goodwill of the M. E. Long Furniture Co., Ltd., and are now running a \$30,000 furniture sale.

Joseph Blumenthal's store on Main Street, Brampton, was robbed on Sunday, June 20, when considerable cloth-

ing and furnishings was taken and the cash register relieved of \$75.

J. A. Gilker, of Nelson, B.C., is moving into a new building and in connection therewith is offering special reductions on men's and boys' suits and a 20 per cent. reduction on furnishings.

Burglars recently entered the store of Charles E. Magnusson & Son of St. John, N.B., and \$300 worth of goods taken out of the store which, however, were consequently recovered. Considerable damage was done by the burglars.

The Old Clothes League has been incorporated with head offices at 145 Shaw Street, Toronto. According to the constitution, men and women not only pledge themselves to wear old clothes, but to help speed up production by honest work.

Scotia Store, Sydney Mines, N.S., was recently robbed of several suits of clothes by a star actor who walked into the store at noon, threw the clothes out the back window and subsequently carried them away in a sack. They were ultimately recovered, however.

A. H. Patterson, director of the Dr. Jaeger Sanitary Woolen System Co., Ltd., of London, England, and formerly Canadian manager, recently spent some weeks at Canadian headquarters of the Company in Montreal. While here, he enjoyed a good deal of Canadian golfing.

Flowers Bros., have recently started a high-class men's furnishing and clothing store on Dalhousie Street, Brantford, Ont. Albert Flowers was formerly with Wiles and Quinlan of Brantford, and W. J. Flowers was head salesman for 18 years for Robinson's Up-stairs Clothes Shop in Vancouver, B. C.

S. M. McKay, clothing merchant of 290 Queen Street East, Toronto, was recently robbed of about \$500 worth of clothing and haberdashery. The arrest of three men has been made in connection therewith, and it is believed these men have been active in other similar burglaries in this city.

Saver & Doyle of Arnprior, Ontario, conducted a big sale from the 11th of June to the end of the month in which they gave a straight 15 per cent. reduction on all men's and boys' clothing, and

a 10 per cent. reduction on a number of furnishing lines. One of the catchy headlines of an advertisement was "A community can prosper only by the support of its people!"

Good Increase in Tooke Profits

Amount to \$238,230, a Gain of \$85,920 Over 1919

Montreal.—A substantial increase in profits, accompanied by a strengthening of the financial position of the company is disclosed in the annual statement of Tooke Bros., Ltd. Net profits for the year ended May 31, after provision is made for war taxes, amounted to \$238,230, a gain of \$85,920 over the 1919 showing, and one of \$102,472 in excess of that for the preceding year.

After depreciation of \$15,000 was provided for, and deducting preferred dividends, which included all arrears on the senior securities of the company, there remained a balance of \$119,805 applicable to the common stock, against \$51,122 in the 1919 period and \$38,070 in the 1918 one. The year's earnings, after all deductions, are equal to approximately 18.5 per cent. on the outstanding common stock issue of \$650,000.

The balance sheet shows an excess of current assets over liabilities of a similar category of \$727,377, compared with \$388,296 at the end of the company's last fiscal year. Inventories are up by \$291,056, reflecting, in all likelihood, the increased costs of raw materials, but this increase is more or less offset by the item of \$491,731 in bank loans, compared with \$315,000 as at May 31 a year ago. Accounts payable are also higher at \$484,336, against \$395,966 last year.

There appears to be a glutting of the wool market in England as a result of the meagre sales during the last two months. During the first three months of the year arrivals of wool were small. In April, arrivals were normal and the price reached the top point. Since then, again, withdrawals have been heavy and it is estimated by Sir Arthur Goldfinch, that if the Government supply is to be marketed successfully to give a chance to the new Australian clip 225,000 bales must be marketed monthly. Up to the end of June this program fell short by about 50,000 bales which means that the carry-over at the end of the year will be 1,000,000 bales plus and deficiency during the next six months. During the first half of June the value of fine wools dropped about 50 per cent.

Says Reputable Manufacturers Cannot Lower Their Prices

B. Gardner, of Montreal, Outlines Conditions Which Make It Almost Impossible to Lower Prices—Cost of Raw Wool Has Little to do With It.

MONTREAL. — Reasons for the continued high prices in men's clothing have been outlined by B. Gardner, of the Ben Gardner Clothes of Montreal in the following interview. While there has been a persistent cry for lower prices in clothing, Mr. Gardner does not see any justification for such prices, taking into consideration the prices of raw material and the cost of production.

Owing to the persistent cry for the lower price in clothing there has been a temporary slacking up in the buying of men's clothing. There is also a false impression that there would be a falling off of price in raw wool, which necessarily would mean a decrease in the price of clothing.

Mr. Gardner says that this element is one of the least to consider in the cost of clothing to-day. He explained to Men's Wear Review that there was about three and a half pounds of spun yarn in each suit and that this represented only about one-fifth of the total cost of producing a suit of clothes. Should the price of raw wool decrease even 20, 30 or even 50 per cent, this would not have any marked difference on the ultimate price of the garment.

The facts about textiles to-day are little known and the Canadian mills are offering cloth for Spring deliveries at an increase from 25 cents to \$1 per yard on domestic fixtures, and as for the English market, reports have come

through to-day that there was an increase by the Lancashire mills and the best Scotch mills from 25 to 100 per cent, in some cases over prices a few years ago. Of this the price of shoddy, which could be bought at 1s. 6d. before the war, had in April risen to 7s. 9d., and to-day was selling at 10s. 10d. Cotton linings and trimmings had increased in the same proportion, and in one instance a certain canvas has increased 400 per cent. over the pre-war price. The insignificant item of a button, had, too, increased to an alarming extent, the price which, for December 1920 delivery and for March 1 delivery were 100 per cent increase in four months' time. Buttons that could be bought for \$1.25 a gross were now \$1.45, some that could be bought for \$1.90 are now listed for \$3.75; then added to all this comes the increase in cost of labor making up the clothes. On May 1 an increase had been granted of 15 per cent. over the wage scale then prevailing. This, too, must be taken into consideration and shows that the cost of production in the clothing industry has mounted to almost an unheard of figure.

Prices for Fall, 1920 delivery are increased over those of Spring, 1920, and the prices for Spring, 1920 will be again increased, if the present conditions are prevailing.

Mr. Gardner insists that the reputable manufacturers who are making clothes up to a standard which they have attain-

Got Price Raised From \$5 to \$7

Hat Men to Form Organization

Manufacturers and wholesalers of hats made an effort when the budget was under revision to have the tax levied in the same manner as it has been done in the case of clothing and boots, that is, on the excess amount of a given figure. In presenting their views to the Government they urged that a hat was as much a necessity to a man's outfit as a suit of clothes or an overcoat, and, therefore it should be placed on the same basis as clothing. These views were laid before the Government by Mr. Crean, of the Robt. Crean & Co., Ltd., of Toronto, Mr. Dineen, of Ansley, Dineen Co., Ltd., Toronto, and Mr. Galvin, of the Fried Grills & Co., of Toronto.

The result of their efforts was that they were able to have the exemption price raised from the original \$5 to \$7, but they were unable to have hats placed on the same basis as clothing.

Hat manufacturers in Canada are beginning the formation of an organization. At a recent meeting, Mr. Crean, of the Robt Crean & Co., Ltd., Toronto, was elected president of the new association, and Mr. Dineen, of the Ansley, Dineen Co., Ltd., of Toronto, vice-president.

It is the intention to broaden this organization, and on July 15 a further organization meeting will be held, at which both manufacturers and wholesalers from different parts of the country will be present.

ed from years of manufacturing will not be able to lower their prices.



It is sometimes difficult to make a window out of a simple but very necessary little article like belts and to dress it in such a way that it will be the centre of attraction. A novel idea, perhaps, is one of the best ways of ingratiating it into the good graces of the public. Such an idea has been introduced into the window shown above. A real cow in a window would create an attraction and this is real enough to make it a real attraction. There are many points in this window worthy of close study on the part of the retailer when he wants to dress a window with belts.

Public Will Forget Taxes by Fall; Budget Helping Prices Downward

Retailers and Manufacturers Say That Every Day Away From the 18th of May Makes It Easier to Collect Taxes—Will Popularize Exemption Prices, But Quality Will Tell in the Long Run—Outlook Improving.

AFTER scores of conversations with retailers and manufacturers in all lines of men's wear, Men's Wear Review believes that the situation with regard to the effect of the budget on future business may be summed up in two phrases. They are:

1. The farther you get away from May 18 the easier it is to collect the taxes; by fall people will pay them without a murmur, and

2. Its general tendency will be to help prices downward.

The Retailer's Point of View

Even from the very first, before any amendments were made to the budget, retailers found that, though business was nearly at a standstill, the least objection came from the consumer in the payment of the tax on furnishings. The felt hat season was about over and the tax did not hit many of the straw hats, unless panamas, and the man who bought a panama would not object to the tax. By fall, retailers feel that people will have become inured to the tax—that is, as inured as people can be to direct taxation—and will not object to it. There were still some \$3.00 shirts to be had, and if a customer had to pay more than that the tax did not amount to a great deal, unless it were a silk shirt, and the retailer always has a good argument for that gentleman, for if he wants a silk shirt he ought to be willing to pay the luxury tax on it. The price on hose is not so good, for there are precious few, if any, silk hose in the trade at \$1.00 a pair. This will always be a difficulty to be faced unless there is an amendment. The tie price, too, is lower than it should be; but retailers who handle many ties say that the people are getting used to the tax, and, by various methods, such as including the tax in the price quoted to the customer, they are overcoming what difficulties have arisen.

Popularizing Exemption Prices

Retailers state that the luxury taxes are, to some extent, popularizing the exemption prices. Now, many customers who are out to buy have certain prices firmly fixed in their minds; \$45 for a suit of clothes; \$1.50 for a tie; \$1.00 for a pair of socks; \$3.00 for a shirt; \$7.00 for a hat; \$3.00 for a cap, and so on all down the list. There are, perhaps, four classes of customers: Those who buy cheap goods, those who buy moderate-priced goods, those who buy moderately high-priced goods, and those who buy the exclusive, very high-priced goods. Now, the budget is having the effect of lowering the purchasing standards of

Don't Trifle With the Budget

A clothing man who has been in close touch with the government on matters in connection with the budget in discussing it with Men's Wear Review, advised that we tell our readers not to trifle with this budget. What he meant was that it would be inadvisable to try to escape it by the various ill-considered methods that have been suggested in a number of the daily newspapers, such as selling the three pieces of a suit separately, etc. For instance, if a man sold a \$60 suit, charging \$45.00 and putting the other \$15.00 in his pocket, it would show up at the end of the year in the examination of his invoices. The difference between his invoices and sales at the end of the year, if he adopted this policy, would show him to be a bankrupt; and if he were not a bankrupt there might be trouble. This gentleman after conferences with members of the government stated that an example would certainly be made of the retailer who endeavored to escape it by one means or another. His license could easily be taken away and he would have difficulty in securing another one in this country.

Men's Wear Review believes that there are, indeed, very few men of the trade who would endeavor to put sharp practice into their interpretation of the budget. It is a complicated affair but we hope we have made it simpler by the insert which appears in another part of this issue. If there is still any point about it that is not clear have no hesitation in dropping us a line and we will do the best possible to straighten out the tangle.

these four classes just a little bit in each case. Each class is figuring on spending just a little less for their men's wear, so that their yearly outlay for clothes may not be any higher than it has been. The general effect of this movement, as the Government hoped, will be to gradually lower prices, because, with this movement, is associated another one that had its origin further back, namely, to make clothes wear longer on account of the high prices. Retailers express themselves as pleased that the deflation of prices is gradual, rather than sudden and without panic. Considerable loss will thus be avoided.

Affected Cancellations, Too

There is no doubt that the budget helped along the many cancellations of the last two months. Perhaps the first cause of cancellations was the poor spring business. Immediately after the introduction of the budget on May 18 other cancellations followed. Since the first amendments were brought down, these have not been nearly so frequent; and, at the same time, weather conditions have lent encouragement to the crop outlook, which, in turn, brightens the prospect of fall business.

Affect on Manufacturers

In talking over the situation with many of the manufacturers in different lines, almost the same conclusions have been reached. Many of them have been the victims of heavy cancellations, but they feel confident that this business will

return to them in due time. They are, by no means, unappreciative of the difficulties of the retailer. They feel, not without some justification, perhaps, that many retailers are cancelling too much, that is, they are not making provision for the legitimate needs of the trade. The affect of this on them is that their organizations are being affected adversely and when the time comes that merchants want goods they may not be able to provide them. And if they are able to provide them, the rush may be so great as to again repeat what has been happening, that is, to reduce the supply in proportion to the demand with the inevitable result of higher prices again.

Necktie men say that business is quiet and some of them do not look for better business for thirty or sixty days yet. They feel that prices have reached the peak load, though they are equally sure that the declines will be very gradual and will not be felt to any appreciable extent for some time yet. They say that it is impossible, at the present time, to get any decent neckwear that will sell for \$1.50; the cheapest is \$2.00, and they feel that the tax should have been on the excess of \$1.50 rather than including the entire amount.

Hat men are better satisfied that the exemption price has been raised to \$7.00 instead of \$5.00, because a felt hat at \$5.00 is almost an impossibility. There is also a feeling amongst them that the peak load in prices has been reached and that there will be lower prices, though

(Continued on page 64)

THE
Lang
SHIRT

Particular Gentlemen will continue to wear quality shirts. They will not sacrifice quality on account of LUXURY TAX.

Be prepared for a good Fall business, and be sure you have an assortment of



to look after your particular trade.

The Lang Shirt Company, Ltd.

Kitchener, Ontario

Articles of Men's and Boys' Wear

THE following is a complete and authoritative list of all articles of men's and boys' wear that are subject to tax under the new budget. This list is arranged alphabetically for the convenience of the readers of **MEN'S WEAR REVIEW** and their customers. Articles dealing with the different phases of the budget will be found elsewhere in this issue.

ARTICLE	TAX
BATH OR LOUNGING ROBES.	10% total amount
BATHING SUITS. —In excess of 50 cents.	10% total amount
*BOOTS.	15% on amount over \$9.00
CAPS. — Except fur caps, wholly or partly lined with fur, men's and boys' in excess of \$3.00	10% total amount
CAPS. — Chiefly fur, in excess of \$15.00 each.	10% total amount
COATS. — Chiefly fur, including repairs in excess of \$200.....	10% total amount
CLOCKS. — In excess of \$10.	10% total amount
CLOTHING. — Consisting of coat, vests and pants, or coat and pants, men's and boys'.	15% on amount over \$45.00
CLOTHING. — Consisting of coat, vest and pants, or coat and pants, men's and boys', if made to the order and measure of each individual customer by a merchant tailor or journeyman tailors in his employ	15% on amount over \$60
COATS. — Men's and boys', sold separately (not including leather coats lined with sheepskin)	15% on amount over \$25.00
FILLED TRAVELLING CASES. — In excess of \$25.....	10% total amount
GLOVES. — Except fur, in excess of \$3 pair	10% total amount
GLOVES. — Chiefly fur, in excess of \$15 pair	10% total amount
HATS. — Men's and boys', in excess of \$7.....	10% total amount
HOSE. — Silk or artificial silk, men's and boys' in excess \$1.00 pair.	10% total amount
HOUSE OR SMOKING JACKETS.	10% total amount
HAT BOXES. — In excess of \$25.	10% total amount
HUNTING GARMENTS.	20% total amount
JEWELLERY. — Real or imitation for personal use or adorn- ment of person, except wedding rings, under \$5.	10% total amount
JEWELLERY. — Real or imitation for personal use or adorn- ment of person, except wedding rings, over \$5.....	20% total amount
LIVERIES.	20% total amount
LIVERY BOOTS AND HATS.	20% total amount
NECKTIES AND NECKWEAR. — Men's and boys', in excess of \$1.50.....	10% total amount
NIGHTGOWNS. — In excess of \$3.....	10% total amount
OVERCOATS. — Cloth, men's and boys'	15% on amount over \$50
PURSES AND POCKET-BOOKS. — In excess of \$2. each.....	10% total amount
PYJAMAS. — In excess of \$5 pair	10% total amount

Taxable Under the New Budget

ARTICLE	TAX
PARASOLS. —In excess of \$4.....	10% total amount
POCKET KNIVES. —Gold or silver handled	20% total amount
PENCILS. — Gold or silver handled.....	20% total amount
*PUMPS.	15% on amount over \$9
ROBES. — Chiefly fur, value in excess of \$50	10% total amount
RUGS. —Chiefly fur, in excess of \$50	10% total amount
RIDING HABITS	20% total amount
STOCKINGS. — Silk or artificial silk, men's or boys', in excess of \$1. pair.	10% total amount
SCARFS. — Men's and boys' in excess of \$1.50.	10% total amount
SHIRTS. — Including nightshirts, men's and boys' in excess of \$3.	10% total amount
SUNSHADES. — In excess of \$4.	10% total amount
SUITCASES. — In excess of \$25.	10% total amount
SHOOTING GARMENTS.	20% total amount
*SHOES.	15% on amount over \$9.00
*SLIPPERS.	15% on amount over \$9.00
SWEATERS. — Knitted.	15% on amount over \$15.00
SWEATER COATS.	15% on amount over \$15.00
TRUNKS. — In excess of \$40.	10% total amount
TRAVELLING BAGS. — In excess of \$25.	10% total amount
TROUSERS. — Sold separately	15% on amount over \$12.00
UMBRELLAS. — In excess of \$4.00.	10% total amount
UNDERWEAR. — Shirts in excess of \$4.00.	10% total amount
UNDERWEAR. — Drawers in excess of \$4.00.	10% total amount
UNDERWEAR. — Combinations in excess of \$8.00.	10% total amount
UNIFORMS. — Hockey, football, baseball, etc., in excess of 50 cents.	10% total amount
VALISES. — In excess of \$25.	10% total amount
WALKING STICKS.	10% total amount
WATCHES. — In excess of \$10.	10% total amount
WAISTCOATS. — Men's, sold separately.	15% on amount over \$5.00

*Not including shoes or appliances made to order for persons having a crippled or deformed foot or ankle or to top boots not less than 10 inches in height such as are used in lumbering camps, mining or fishing industries or to river driving boots.

†On articles or clothing, the selling price of materials and cost of manufacture when sold separately are to be combined when determining selling price

Donations of clothing for charitable purposes are not subject to tax.



Peck's

***A Standard
for
Clothing Value***

Men who use a balanced judgment in selecting their wearing apparel, pin their faith to clothes bearing the "Peck" label. Peck's "Standard for Value" Clothes are an asset to your store. The years of faithful service in supplying to Canadian merchants clothes always better styled, better tailored than the ordinary is a Good Will many dealers are "cashing in" on. See our values now.

Made-to-Measure

An interesting proposition for you. Our list of special names is now open for a short time and we can appoint a number of special representatives. Information, with reference to equipment and samples gladly forwarded on request.

A Dual Service

Our two big warehouses at Winnipeg and Montreal offer exceptional service to Western and Eastern buyers. West of Port Arthur merchants are requested to direct all enquiries to our Winnipeg Office.

John W. Peck & Co. Limited

*Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.*

MONTREAL

WINNIPEG

VANCOUVER

Are Sales Conducted on Replacement Values? or is it a Case of Reckless Advertising?

Retailer Says That Many Cases Point Either to Dishonesty to Customers or Creditors—
Only Necessity Could Justify Many Sales Because of Rising Market Values—
Noted American Says Replacement Value Should be Disregarded.

THE man who is always advertising a \$35.00 suit of clothes for \$29.50 is dishonest, either to his customers or to his creditors," said a retailer to Men's Wear Review some weeks ago, when the columns of the Toronto daily papers were black with ink advertising clothing at greatly reduced prices. "What is the impression being given to the public by these advertisements, appearing day after day? Certainly, a man cannot do a legitimate business on that basis. And the reading public comes to the conclusion that clothing men are profiteers because they can afford to make such reductions in their clothing week after week and month after month and still go on doing business. These men are 'pikers' and they ought to be driven out of the trade."

A Stern Arraignment

It was a stern arraignment which this retailer hurled at the heads of some of his competitors. Toronto, perhaps, does take the lead of any other city in the province in respect of sales of this nature which find their announcements in the daily papers. From the very moment when it became apparent that spring business was a failure to a large extent, announcements of great sales began to make their appearance in daily newspapers. Undoubtedly, great reductions were offered. John Wanamaker's big sale gave a further impetus to sales of a somewhat similar nature all over the country, with this exception, however we do not know of a case where

any retailer announced that, even with a twenty per cent. reduction in price, he was still making a fair profit. It seems evident that the same margin of profit is not asked by most Canadians as by retailers on the other side of the line.

Were They Replacement Values?

There can be no denying the fact that the arraignment of this retailer was justified in too many instances. There has been and still is a deal of reckless advertising by many of the clothing men of this country; and when a national association is formed, as it will be in a short while, a drive needs to be made to educate the trade along the lines of more conservative advertising. It is just as this retailer said: If a man continues to advertise \$35.00 suits for \$29.50, either his original mark-up has far exceeded the margin fixed by the Board of Commerce, to say nothing of one's conscience, or he is continually losing money and will, sooner or later, become a bankrupt and unable to pay his creditors. In one instance, he is certainly shaking public confidence, not only in himself, but in all his competitors; in the other, he is doing the sort of business that ends in disaster and makes it harder for the legitimate merchant to do his business honestly.

On the other hand, there are, doubtless, instances where the advertisement of big reductions in all lines of men's wear have been perfectly genuine. Two causes, perhaps, have contributed to their genuineness. The first was an

over-stock of goods, making it necessary, in order to meet bills, to sacrifice profits. The second, perhaps, is due to the fact that lines have been marked at replacement values which according to an accepted theory of merchandising, is quite legitimate and wise. During the last few years when there has been a constantly rising market many merchants have, no doubt, carried over certain lines from one season to the next. As these lines have advanced in price they have been re-marked at replacement value. Now that a slackening in trade has come they can afford to make big reductions on many lines of clothing, figuring out that by selling newly-acquired lines at almost cost price they will cover this sacrifice of profits by still getting a fair profit on lines that have been re-marked at replacement value. In the end, they hope to break a little better than even and make enough money to pay their bills.

Necessity Only Justifies Many Sales

Judging markets to-day, it can be emphatically stated that necessity, and necessity only, can justify the sacrificing of many lines of clothing and furnishing. The raw materials show no decrease in price, labor wages are still advancing. No other argument or indication is necessary to justify the belief that lower prices, that is, permanently lower prices, are in sight. Many merchants have unquestionably disposed of many lines of clothing and furnishing

(Continued on page 64)



The above is a picture of Max Beauvais' handsome store in Montreal.

What Manufacturers Say of the Budget; Less Bearing on Business Than Weather

Think It Will Popularize Exemption Prices For a Time and Will Ultimately Help to Bring Down Cost of Living—Will, Along With Retailers, Accept Less Profits—Objects of the Budget.

IN talking over the budget and its effect on business with clothing manufacturers, one gets the impression that they are really less concerned with it than with other factors which have a very important bearing on the general business situation in the country. "I don't think the tariff has anything to do with trade," one man says; while another one branches off into a prophecy about the prospects for a bumper crop, the inference being that with sufficient rain and plenty of sunshine, trade will laugh at tariffs, as, indeed, trade generally does. With the amendment that was made to the original resolution fixing the tax on the amount in excess of \$45, they feel that no great harm, if any, has been done to the trade. They admit that, in all probability, the object which the Government had in mind, that of dealing a blow at extravagance, will be partially attained. No doubt, they point out it will popularize the exemption prices, not only in their own, but in every line. Manufacturers as well as retailers see clearly the trend of affairs and know that the people will not stand for much higher, if any higher, prices than they have been paying, and they, along with the retailers, are figuring on smaller margins of profit. One manufacturer attributed the present state of the public mind to the reckless statements that have been made in the newspapers for months back in which editors have taken refuge behind the editorial "we" and have harped upon "combines" and "profiteering" by innuendo rather than having the courage to come out and say who the wicked "combines" are or where the "profiteering" vultures are. He combined with this a good deal of a certain type of advertising that has been indulged in by many clothing men.

People Are Not Buying

William Johnston, of Randall & Johnston Co., Ltd., Toronto, declared that he believed the tariff did not have anything to do with trade. Speaking of the clothing end of the business he said: "They are having sales in Chicago and New York and many other American cities where there is no tax, but the people are not buying at all; they are not buying carpets or furniture as well as clothing. In Chicago, retailers are advertising \$90 suits for \$45, but the people will not buy. All this is the result of the newspaper articles that have been appearing for months back, the result of which is that the people think clothing men are all profiteers. And the one thing that can bring the people back to normal is the press.

"The public have become suspicious because of the sales that have been ad-

Speeding Up Production

Clothing manufacturers are to-day paying higher wages to garment workers than have ever been paid before. Neither do they object to paying these wages on one condition, namely, that the garment workers earn those wages. Clothing men have repeatedly stated to Men's Wear Review that they would not object to paying even still higher wages if they could get production, but that the producing power of the majority of garment workers seems to go down every time his wages go up. In other words, shorter hours and bigger wages have not, as might be expected, resulted in quicker work but in slower work.

A new plan is being tried out by clothing manufacturers whereby coat makers, for instance, are given a certain number of coats each week to finish. Their wages are on a sliding scale and the hope is that, by this method they may get the garment workers to reach the highest scale of wages. If they fall down on the job simply because they won't do the work, they will be put on short time which may result in unemployment and unemployment during these days of high living costs is not desirable.

The scheme is working out well where it has been tried and production has shown an appreciable increase.

vertised where \$60 suits are constantly being sold for \$40, and they begin to think that too big profits have been made in the past."

Praises Sir Henry Drayton

Mr. Johnston had warm words of praise for the Finance Minister. He commended the courage he had shown when, after seeing the mistake of the first budget, he changed it; other Ministers of Finance, he declared, would not have been big enough to have admitted the mistake. The budget, he believed, would bring down the cost of living, because it would, for a time, popularize the exemption price, though quality would, in the long run, win out. But in creating a greater demand for "the lower-priced clothing, production would have a chance to catch up, and when that happened, prices would come down. The sales tax, he said, was one of the finest the country had ever had, and, so far as their own firm was concerned, would mean thousands of dollars more to the Government because it would hit many men who had never paid excess profits tax. Sir Henry Drayton is one of the best men we have had since the time of Sir John A. Macdonald," said Mr. Johnston, "and in three years men who have condemned him for this budget will admit his courage." Mr. Johnston believed that prices this fall would be lower than last, because both manufacturer and retailer were prepared to accept a smaller margin of profit.

Says Much Depends on Crops

Thomas W. Learie, vice-president of the W. R. Johnston Co., Ltd., Toronto,

when discussing the budget, talked more about the weather. The prospects at the time he talked the matter over with Men's Wear Review were, he said, better than ever before in the history of this country; and if the results were as good as the prospects, all would be smiling skies. The Western prospects, he said, were wonderful.

Budget Had Three Objects

Mr. Learie believed the budget had three objects in view: First, to raise money with which to carry on the affairs of the country; second, to do what it could to bring down the cost of living by hitting at extravagance; third, to try out direct taxation. It was not Mr. Learie's opinion that the trade in general had any cause for pessimism. Only in the larger centres were there big sales being conducted; in the smaller places the smaller men still had a firm grasp of the situation and were not at all panicky. While cancellations had been heavy, he felt that with brighter prospects, due to the crop situation, and finer weather, the trade would re-establish itself in a very short time.

What About Cancellations?

Men's Wear Review discussed with manufacturers the question of the re-acceptances of orders for fall at the prices given at time of cancellation. They feel that there will be quite a scramble for goods when conditions brighten, as they feel will happen. But Men's Wear Review gathered from most of them that if the goods are to be had when the order is placed again, it will be accepted at the same price.

Further Steps Toward Dominion Organization; Attitude of the Daily Press is Criticised

Executive Meeting of Ontario Retail Clothiers Meet in Hamilton—R. F. Fitzpatrick, Vice-President, to Attend Vancouver Meeting and Inaugurate Organization Steps In Western Provinces.

A VERY important meeting of the executive of the clothing section of the Retail Merchants' Association, Ontario branch, was held in Hamilton on June 21st, 1920, with president E. R. Fisher of Ottawa, in the chair, and Messrs. Ed. Mack and R. F. Fitzpatrick, Toronto; W. H. Blair and D. E. Johnson, Ottawa; and W. C. Miller, Provincial secretary, present. Such matters as a Dominion organization, false advertising, the necessity and approval of clothing manufacturers' publicity campaign to enlighten public opinion on clothing costs, and appreciation of the amendments made to the budget by Sir Henry Drayton were discussed and passed upon in a series of resolutions.

Strengthening Provincial Organization

A resolution was passed that the provincial secretary, Mr. Miller, assisted by a committee composed of Messrs. Ed. Mack, E. R. Fisher, D. E. Johnson, J. C. Begg, secure the names of the prominent clothiers of each town and city in the Province of Ontario and if found that any of these firms are not members of the Clothiers' section of the Retail Merchants' Association, that an effort be made to make them members not only of the Retail Merchants' Association, but also of the clothiers' branch, and that a letter be sent by the president to each member notifying him that his fees are now due; also that a membership card be sent upon receipt of fee as an official receipt.

Looking Toward Dominion Organization

Further steps toward the formation of a Dominion organization of clothiers were taken at this meeting. R. F. Fitzpatrick, vice-president of the Provincial organization, was, by resolution, appointed a delegate to the Vancouver Dominion Board meeting in July to represent the Ontario Retail Clothiers. Mr. Fitzpatrick leaves for the west on July 12th, and on the way out to the coast he will confer with the secretaries of the retail merchants association of the Western province with a view to laying the foundation stone of the Dominion organization. At an early date, a full report of this trip with the results that have been obtained will be made.

Appreciate Finance Minister

By resolution, it was decided to forward a communication to the Minister of Finance, Sir Henry Drayton, expressing appreciation on behalf of the Ontario clothiers "of the consideration and subsequent amendments to the luxury tax as

it affected retail clothiers which they believe will be to the mutual advantage of the Government and of the consuming public, as well as to the trade generally, and that this meeting pledge its unanimous co-operation to the Minister of Finance in complying with the regulations governing same and that a copy of this resolution be sent to Sir Henry Drayton."

Action re False Advertising

The executive decided to take action in a matter which was drawn to their attention by an advertisement appearing in Toronto papers on June 21st, headed "Manufacturers' Overloaded Sale." A resolution was passed as follows: "That whereas, . . . attention was drawn to an advertisement appearing in the Toronto press of June 21st, 1920, headed "Manufacturers' Overloaded Sale," and which was deemed of a fraudulent nature, and as the Clothing Manufacturers were identified in the same, that this meeting disbelieve that they would be a party to the same and request that immediate action be taken by the clothing manufacturers to investigate the authenticity of same, and hereby pledge the unanimous co-operation of the retail trade in suppressing this apparent violation of the False Advertising Act, and that the following committee be appointed to act in conjunction with the clothing manufacturers with the view of giving immediate effect to the purport of this resolution. Committee, Messrs Mack, Fitzpatrick and Begg.

Resolution on Attitude of Press

The executive took into its consideration the attitude of the daily press in giving space in its news columns to items regarding clothing sales conducted by certain retailers. The resolution is as follows:

"Whereas the press of Canada have given undue prominence as news items to so-called sales and reductions made by some merchants, although it has not hitherto been the custom to consider such items as news; and, whereas, in view of the fact that no general reduction in wholesale prices has taken place, but on the contrary prices quoted on recent purchases placed by merchants for fall delivery have shown ten to twenty per cent. advance.

"Now, therefore, be it resolved by the Ontario Retail Clothiers' Association, formed for the purpose of bettering trade conditions, that it is in the judgement of the executive of this association that the attention of certain fundamental principles of merchandising be called to the

attention of the Canadian Press Association, viz:

"That supply and demand regulate prices. That up to the present time production has not caught up with demand. That Canadian merchants are selling at prices consistent with fair dealing and present costs. That a universal reduction of prices brought about by articles of agitation can lead only to harmful results commercially and, perhaps, in many instances to bankruptcy. That in the course of general business many sales occur and price reductions follow at the close of each season; this decreases to a material extent the general average profit. That merchants rents, taxes and salaries paid have not decreased but have advanced. That no general reduction can be expected at the present time except at a loss and financial peril to the retailer or by causes that create a panic.

"Therefore, be it further resolved, that the press be urged to avoid causing unrest in the mercantile field by giving notoriety to spasmodic sales in other cities, as such reports create additional unrest with buyers and uneasiness with merchants.

"These resolutions have been drawn up and acted on only after assurances have been given to this executive board by our merchants and members that prices will be reduced to the consuming public as rapidly as conditions will warrant.

"And that a copy of this resolution be sent to each member of the Ontario Retail Clothiers' Executive asking them to see that their local press take action."

Other Resolutions

A further resolution was passed in which the executive recommended to the trade generally the object of the publicity campaign being conducted by the Clothing Manufacturers' Association, the object of which is the dissemination to the consuming public of facts and conditions as they exist in the clothing industry today from a wholesale and retail point of view, and request their hearty co-operation in the purchases from such firms as are identified in this campaign and that the manufacturers be requested to notify the Association of the firms who have taken the matter up.

The regrets of the Executive were expressed over the resignation of R. D. Cameron of Lucknow, from the executive board. The members of the Dominion Board and Executive Council were commended for the very able and comprehensive memorandum submitted to the Minister of Finance dealing with the affects of the budget on the retail trade.

Ruling on Made-to-Measure Clothing; Commissioner Replies to Retailer

Difference Between Sectional Work and That Done by Journeyman Tailors—Toronto Retailer Cites Specific Case to Taxation Commissioner, Who Clears Up the Matter.

IT would seem that the latest amendment to the budget whereby made-to-measure suits of clothes are exempt up to \$60 is one which centres round three words, namely, "in his employ." This ruling is to the effect that on a made-to-measure suit in the making of which a merchant tailor or journeyman tailor in his employ is employed, the 15 per cent. is to be collected on the excess of \$60 rather than \$45. As is well known to the trade, there is a vast difference between what is known as "sectional tailoring" and that done by a merchant tailor or journeyman tailors. Obviously, it is the intention of new amendment to come to the protection of the real merchant tailor who turns out a suit of clothes either himself or by men "in his employ" who are pant makers, coat makers and vest makers, rather than turning out a suit of clothes which is made on the sectional plan.

Case Brought to Attention of Mr. Breadner

It became necessary to get a ruling on this point because of the action of a certain firm in Toronto that sells to the public in interpreting this amendment in such a way that they were selling made-to-measure suits on the \$60 exemption. A Toronto retailer who, obviously, was being hard hit by the action of this firm, wrote a letter to the Commissioner of Taxation, R. W. Breadner, and his reply is given by Men's Wear Review as, of course, an authoritative ruling on the question. A portion of the letter of this retailer, omitting all names, is as follows:

"The point at issue that I would like to draw your attention to is the custom tailored clothes. The tax of 15 per cent. in excess of \$60 is all right, but where are the lines to be drawn between the merchant tailor and the clothing manufacturer that makes special orders? For a matter of argument, I handle ready-to-wear clothing and also two sets of special order samples. Both are section tailors or, in other words, factory-made clothes. The way I interpret the ruling on these clothes is 15 per cent. tax in excess of \$45, but I notice this morning that ——— who are also sectional tailors, or tailors of factory-made clothes, have their windows full of piece goods for suitings with tickets on them from ——— up to \$60, no luxury tax.

"Please let me know as soon as possible your ruling on same."

your information the item relative to clothing.

"Clothing consisting of coat, vest and pants, or coats and pants, men's and boys', in excess of \$45; provided that on clothing covered by this item made to the order and measure of each individual customer by a merchant tailor or journeyman tailors in his employ, the tax shall be payable on the amount in excess of \$60.

"Unless the ——— strictly complies with the provisions of the item, tax will be payable on all sales in excess of \$45."

Commissioner's Ruling

"In reply to your letter," says Mr. Breadner in reply, "I herewith quote for



The dusky colored gentleman who sits serenely in the centre of this window was the centre of a novel advertising stunt by J. L. Applegath, of Toronto. He wears on his head a high-priced, broad-brimmed panama hat which was given away as a present to anyone who would abide by certain conditions. First, he had to buy a straw hat at \$3.50. Then he had to wear this big panama on his head and walk from one of the J. L. Applegath stores to the other along Yonge Street. And on the hat was a triangle cardboard contraption on which was written that Applegath had bet him this hat that he was afraid to walk from one of his stores to another with this hat on his head. The hat was won and there were several applicants for the bet.

Mr. Applegath told Men's Wear Review that it proved to be a good advertising scheme. In the first place, it attracted attention to the other hats in the window, and Mr. Applegath not only had the front window dressed with straw hats but he had the side window which extends many feet down Richmond Street also dressed with summer straws. The window certainly attracted large crowds and more advertising came of the scheme, of course, when the winner of the hat walked along Yonge Street with crowds looking at him and the sign on the hat announcing that it was an Applegath hat.

Personalizing Direct Mail Campaign

Make Your Appeal in the First Person—Talk on Paper as If You Were Face to Face With the Man and Shaking Him by the Hand.

By FRANK H. WILLIAMS

EVERY merchant, of course, wants to get the utmost out of every bit of promotion work he puts across. He wants his exploitation stunts to be 100 per cent. efficient and to achieve this purpose he puts a lot of time and thought into all his plans and does everything possible to insure success.

But some plans succeed in catching and holding the attention of folks and in making them come to the store in large numbers and purchase goods in considerable quantities, while other plans flivver out with barely a suggestion of effectiveness.

What is the answer to this condition of affairs? Why do some promotion plans register an emphatic hit while others fail utterly to catch on?

Perhaps one of the reasons is because the merchant has been at fault in the psychology upon which he acted.

Now psychology is a sort of high-brow word, but it has a deep and important meaning for every merchant.

Let's look at the psychology of one medium of exploitation and see just what this meaning is. Let's look at the direct mail campaign of the men's wear store and see what we can discover concerning this medium and the framing of stunts and copy for it.

Direct mail advertising permits the advertiser to pick his audience and to walk right up to every man in that audience and to offer to shake hands in a friendly fashion with that man. It is intimate, direct, and personal. It's not the sort of thing a man can pass by with hardly a glance. It comes to each man personally and it demands some sort of recognition.

Because direct advertising is so personal the psychology of its use seems to demand stress on "You" and "Me." "He" and "It" seem almost as out of place in direct advertising as a corset model in a men's clothing store.

Certainly when a man goes up to another man and offers to shake hands with him the conversation is not conducted in the third person. It is direct and wholly personal. And that, it would seem, is just the way the direct mail advertising should be framed. The third person should be eliminated from the copy and the talk should be as intimate, direct and personal as though the owner of the store had singled a man out of the crowd and started a conversation with him. For that, in the final analysis is just what direct advertising does—it singles a man out and starts talking to him.

Now isn't there in this a hint as to why some direct mail campaigns fail?

Isn't it because the copy for these campaigns was keyed on an impersonal tone—a sort of vague indefiniteness which gives the man to whom the conversation is addressed an easy chance for slipping away, with a negligent wave of his hand.

And isn't there a hint in this as to the reason why some direct mail campaigns secure such big results? Isn't it because they are so directly and intimately personal that the man to whom the conversation is addressed simply can't get away from it and is interested and impressed despite himself?

Compare some of the successful direct mail campaigns with unsuccessful campaigns and notice the difference.

Here, for example, is the copy used by Theodore J. Israel, of 1011 Calhoun Street, Fort Wayne, Indiana, in a particularly successful direct mail campaign:

"SAVE! SAVE! SAVE!"

"A Personal Talk to the Men of Fort Wayne.

"If you will meet me half way I will bring down the cost of clothing to you. By that I mean to say if I can get the increased volume of business I want this month, I can afford to sacrifice my profits because I will sell a great many more garments.

"A whole lot of people misunderstand this selling proposition. For example, I can afford to make less money on each suit if I sell more suits; far better to sell two suits and make \$5 on each one than to sell one suit and make \$10. It is better in every way; it keeps my organization busy; I increase my outlet for merchandise and I can go into the market and buy for less because I can buy more.

"So you see there is a definite reason for this drive for extra business this month. It means a great deal to me and it is worth making a real sacrifice to get it. I can frankly say that merchants are not making exorbitant profits; they are making a legitimate profit and that is all. And when I offer values like these featured in this circular it means that I am reducing the profit that I am entitled to consistent with proper and successful merchandising. But because I anticipate an enormous increase in sales I am satisfied to **MAKE EVEN LESS ON EACH GARMENT.**

"I have never gone before the public except on the platform of TRUTH and I want EVERY ONE OF YOU WHO IS READING THIS STATEMENT to feel that I am deeply and sincerely in earnest and that you can expect something UNUSUAL in the way of clothing values

at the prices I am quoting, \$30, \$35, \$40 and \$45.

"The quickest way to remedy a condition is to ACT. And if YOU want to buy a high grade suit of clothes at an extremely reasonable price, here is your chance. And as a neighbor who means well by you and who is more than interested in having your friendship as well as in selling you goods I URGE YOU WITH ALL THE EMPHASIS AT MY COMMAND TO ATTEND THIS SALE.

"Whether you have to come by train or trolley; by automobile or by wagon—whether you have to come fifty miles or fifty feet come to this sale.

"The Great Drive Starts Next Thursday.

"I have prepared for the biggest clothing business in all my history and if assortments, values and service will get it for me I will have it.

"THEODORE J. ISRAEL
"1011 Calhoun street."

Notice how in this circular Mr. Israel hammers hard on "You" and "Me." There's nothing impersonal, nothing indefinite about this copy. It is all very direct, exceedingly personal and even intimate. It is a firm endeavor to shake the hand of every man who receives the advertisement and as such it is mighty hard for any man not to be interested in it and impressed by it.

Yes, there is a real psychology to every medium for promoting the retail store. When the merchant sees exactly what this psychology is and frames his stunt to take advantage of this psychology to the greatest possible extent, then his stunt gets over with a bang and his store profits by the greatly increased business.

It is interesting to note in this connection that Mr. Israel put his sale over with exceptional success. And wasn't a large part of this success due to the personalizing of his direct mail campaign—in other words the cashing in on the particular psychology of that especial sort of promotion?

Any sort of promotion work for a store is a pretty good thing nowadays provided the expense is not out of all proportion to the results achieved. But promotion work that is soundly based on bed rock—that is personal when it should be personal and intimate when it should get close to a man and whisper in his ear, is ten times as effective as any exploitation method that is merely ordinary in its conception and execution.

Furnishings and Summer Goods Fairly Brisk; Belief That Fall Business Will Be Good

Clothing Manufacturers Believe That With Bumper Crops in the West There Will Be Reinstatement of Cancelled Orders—Straws Higher for 1921 and Felts About the Same—The Markets at a Glance.

TORONTO.—Furnishings and Summer goods are providing the usual early summer business in the wholesale and retail houses cancellations in many lines of men's wear still continue to be rather heavy, although there has been a dropping off in this during the last week or so. Reports from Western Canada regarding the crop outlook are very sanguine, and the affect of such reports on trade in general is to create a wholesome optimism looking toward fall trade. Except for the smaller houses, manufacturers and wholesalers are sitting tight in spite of the cancellations, believing that a bumper yield from the western grain fields will change the whole complexion of the trade outlook for fall and that their "cancellations" after all will prove to be only "temporary hold-ups" of orders booked during the last few months.

Clothing

Business is still very quiet in the clothing line, though houses are refusing to sacrifice their stocks with the rising markets in piece goods. Short hours are in force in a number of the manufacturing in Toronto and Montreal, and other clothing centres. Manufacturers, while accepting many cancellations, believe that fall business will be good and that many of the orders that have been cancelled will be re-instated during the next couple of months. Efforts have been made by some interested parties to put on a manufacturers' sale of clothing, and are still being made; but Men's Wear Review knows that these parties received short shrift from many houses in this city. Retailers have also fought against them as they fought in Montreal.

The sale of summer straws has been very good and continues so with jobbers and manufacturers. The effect of the budget has been to create demands for the exemption prices as fixed by the luxury tax, and there have been many cancellations of fall orders by retailers who hope that there may be still further amendments to the budget whereby the tax may be collected on the excess of \$7.00 rather than on the entire cost of the hat, or that they may be able to get more of the cheaper lines which come within the exemption price. Higher-priced hats have been hit the hardest, but many manufacturers and jobbers believe that quality will tell in the long run and that customers will be willing to pay a little more and get quality. Looking to 1921, Men's Wear Review has been informed that straws will be about 20 per cent. higher and that felts are

Peak Has Been Reached

"I believe clothing prices have reached their peak," says Harry Brimmell, of Lindsay, Ontario, "and from now on we may look for a series of adjustments; and a very important one which is now quite discernible is that supply seems to be rapidly catching up with the demand. I think that those merchants who do not believe the drop in prices, reflected by the various retail sales, will be permanent and are not going to do much business if they practice what they preach.

"I also believe that the day of the sixty-five to one hundred dollar ready-to-wear men's suits is over with. I also find that the falling off in retail trade has been more marked in the men's wear department than the women's goods. I do not concur in the opinion that some manufacturers have expressed that the prices of fall clothing will show an increase of from 15 to 25 per cent. Clothing is worth only what the public will pay for it, and the price reductions which have been made through the country will be a sure way of educating the public toward lower prices.

"I do not think it good business to place extensive orders for fall clothing as I believe we will not have any difficulty in getting all the goods that our trade requires which is borne out by the fact that labor is not now fully employed in the clothing trades and as a result lower costs in manufacturing will result. This condition of affairs will have quite a lot to do with the lowering of prices of fall merchandise."

likely to be about the same price as the last quotations. Further advances are unlikely. Caps have been put in a better light since the advance in the exemption price from \$2.00 to \$3.00 and the orders for fall have been very good.

Shirts and Collars

There is still a marked scarcity in shirts and soft collars, though the supply of stiff collars is easier. Makers of the finer lines of shirts are not greatly concerned about the luxury tax on shirts, because they cannot supply lines that come within the exemption price. The manager of one large house told Men's Wear Review that it would take their firm a full year to fill all the orders they had at present on their books. Retailers state that they are meeting with less and less opposition from the public on the tax on shirts and they expect that, by fall, there will be little said about it. On the other hand, efforts are being made to get lines that near the exemption prices fixed by the budget. There will be some lines for fall that will be able to be sold to the public for the \$3.00 exemption price.

Neckwear men say that business is quiet and that there have been many cancellations. The fear is, they say, that these cancellations may ultimately work to the disadvantage of the retailer. Some of the mills in Paterson have closed down, the manufacturers believing that prices of the raw material will come down; also because a large element of

the labor is rather inclined to extremes and they would rather close down than continue to operate under adverse conditions. If a scarcity arises in neckwear again on account of the closing down of the mills and the cancellations of orders, the old situation of a greater demand than supply, so manufacturers say, will recur with the result that prices will shoot up again. Manufacturers will not buy silk at \$9.00 a pound and it is almost impossible to get Swiss silks before 1921, and then only by paying 50 per cent. of the amount of the order at the time of ordering. Men's Wear Review has been informed that prices have, in the opinion of many manufacturers, reached the peak; but they do not see that the immediate future can see any great reduction in the price of neckwear.

OFFICERS AND DIRECTORS OF JOHN W. PECK & CO., LTD.

At a meeting of the officers and directors of the John W. Peck & Co., Ltd., of Montreal, the following elections took place: President, A. H. Bethune; vice-president and general manager, E. H. Smeed; secretary and treasurer, P. Bowden; board of directors, the above officers with H. W. Lethbridge, R. L. Peck and D. A. Young.

R. L. Peck is a son of the late John W. Peck, whose death occurred a few weeks ago; and D. A. Young has been, for many years, the manager of the shirt department of the firm.

Spring Hat Prices 1921 Likely to Be Higher; Shapes Still Small, Colors to Be Lighter

Mr. Dineen, of Ansley-Dineen, Believes Prices Will be 10 to 15% Higher From Manufacturer—Quality Hat Will Win Out in Long Run—Men Will Wear Hats Longer—Greens Going Out.

WHETHER or not the trade will sell felt hats in the spring of 1921 at the same prices as those which obtained during the spring of 1920 depends, perhaps, more on the profit the retailer and the jobber are willing to take than on anything else. At least, that seems to be the opinion of Mr. Dineen of the Ansley-Dineen Co., Ltd., of Toronto, for he does not see much likelihood of a reduction in price from the manufacturers' point of view. As a jobber, Mr. Dineen handles many lines of English and Canadian and American hats, and he bases his opinion on information he gets in coming in contact with these manufacturers. His belief is, judging from present conditions, that prices of spring hats 1921, will be between 10 and 15 per cent. higher than they were a year ago. If the wholesaler or retailer shave their profits a bit, the trade may have a hat for the same price as during the past spring when spring hat business was practically cut off by the inclement weather.

The Raw Material

There is, however, more or less of a speculation in arriving at prices six months hence. The European supply of rabbit skins used in the manufacture of felt hats is still an almost negligible quantity on account of the devastation wrought by the great war. The two other sources are Russia and Australia. Even though trade relations were again active between Russia and the rest of the world it would likely be some time before any considerable quantity of furs from the rabbit could be obtained; Russia, therefore, can hardly be considered.

So far as Australia is concerned, it is still too far away to arrive at any very safe conclusion with regard to the catch. What information has come is none too favorable, for the catch has been disappointing. There is still time, however, for a better one; and, as the fur situation is the key to the whole matter, that field will be watched with keen interest during the next few months. Retailers, in fact, have been watching the fur markets for some time and have noted that there have been substantial decreases in prices. As a matter of fact, furriers recently pointed out to Sir Henry Drayton that fur prices had come down, in some cases, 60 per cent. It was this which, largely influenced Sir Henry in refusing to put hats in the 15 per cent. class where an excess tax was levied instead of collecting a tax on the whole amount. Certain hat manufacturers, so

STYLE

Style is an effect. It cannot be affected. Style in advertising, as in dress, cannot be achieved by anything physical or mechanical. Style is an intangible quality, the natural, unaffected expression of the man in his dress and in his thoughts and words.

Be yourself and you will have a style all your own. You don't develop a STYLE of advertising by odd layouts, fancy borders, or decorative type. You merely make your advertising monotonous. Do it your own way, the simple, obvious way. That way becomes your style.

Men's Wear Review has been informed, told Sir Henry that the reduction in these furs had little to do with the hat situation because it was an entirely different fur that was used in felt hats; and while Sir Henry promised to give this aspect of the case his consideration, he apparently refused to put hats in the same category with clothing. Hatters' furs may have dropped slightly in sympathy with the reductions in other lines and may continue to do so, but, relatively, the two have little in common.

The price of the raw material will also be influenced to some extent by the trend of women's fashions. During the past season, furs have been largely used by the fairer sex with the result that much of the available supply has been used by them. If there should be any change in fashions for women, hatters would have just that much more at their disposal and the prices would, undoubtedly, be somewhat affected downward.

Nothing Cheaper than \$48

While it is possible to get the fur used in the making of hats for \$7.00 a pound, Mr. Dineen said, yet this fur, of itself, could not be used for making the hats. The grade was too poor for that, and the clippings from the better grades were mixed with this cheaper fur, called sides, to make the \$48 a dozen hat. B. C. B., a Belgian fur, was recently quoted at \$16 a pound, the same fur last March was quoted at \$14.

"Felts for next spring," said Mr. Dineen, "will, I believe, be between 10 and 15 per cent. higher than they were last spring, that is, speaking for English goods. I think that, so far as the Canadian hatter is concerned, the increase will be the same. Of course, this is subject to revision the same as it was last year when there was a difference between the prices first asked and those which were accepted."

Mr. Dineen said there had been many

cancellations of fall orders, but he did not see that replacement prices would be any easier because there was still an insufficient quantity of hats on the market.

Effect of the Budget

Discussing the effect of the budget on the hat trade, Mr. Dineen declared that he believed it would create a temporary demand for cheaper hats, but, in the long run, the better hat would sell. "I am not so fearful that men will buy cheaper hats," he said, "but I believe they will make them wear longer than they did before. The result of this, of course, will be that production will ultimately catch up with the demand and prices will come down. For the present, however, we are having difficulty in placing orders." Mr. Dineen felt that hats should have been placed in the same category with clothing because it was impossible to disassociate a man's hat from the rest of his outfit. He, with other hat men, tried to get this concession from the Minister of Finance, but were unable to get more than the increase from the \$5 to the \$7.

Styles for 1921

Outlining the styles for 1921, Mr. Dineen stated that in both soft and stiff hats, but noticeably in soft hats, shapes would still be small, though away from the extremely small hat that has been seen. Many raw-edged hats, unbound, will be shown, and there will be some welt edged as well. In colors, greens are going out almost altogether and light greys and pearly greys are to be strong. Some relief will be afforded in certain lines by having the bow of the hat at the back. The volume of stiff hats worn will be heavier than heretofore.

Velours, as has been said before, will be strong for fall, and there will also be a quantity of rough-finished hats. Iron greys, blacks and champagne, and golden browns will be good in colors. The prices will be from \$120 a dozen up, some going as high as \$16 each.

How to Handle Accounts Receivable

Greater Accuracy Obtainable With Fewer Motions and Less Work—Scrutinizing the Actual Work of Accounts.

By HENRY JOHNSON, JR.

A CORRESPONDENT brings up a question the solution of which may lead to the elimination of much lost motion in accounting with greater practical accuracy. That is, provided the keeper of bigger businesses than his agree that his way is adaptable to their needs. Here is the problem:

Dear Sir:—In my system of bookkeeping in figuring up a month's total to "charge sales" I include the figure of "cash loans" to customers, that is, whenever I loan a customer \$5 that charge is debited against his account in petty ledger and is carried along with the total of his account for the month. Then, in arriving at the "charge sales" figure, I simply take the total of the balance shown in petty ledger at end of month, deducting, of course the balance carried over from the preceding month. This "charge sales" figure is then carried from my journal and debited to "accounts receivable" and credited to "merchandise." Also, on my cash book I have a separate item "cash loans" to customers showing the amount of money paid out in this way. This figure is posted from cash book to ledger as debit to "accounts receivable" also. From this you will see that I have made a double debit against "accounts receivable" of the amount of my cash loans (one from cash book and one from journal, the latter being included in "charge sales" figure). My practice has been in the past to correct this at the end of the year by crediting "accounts receivable" and debiting "merchandise" with the amount of cash loans. However, this year I find that my general ledger balance of accounts receivable checks almost to the dollar with actual outstanding balance on petty ledger without making this adjusting entry. Can you explain why this is unless it was due to some counter error in the entries during the year? And please also say whether the balance on my "merchandise" account should not be right, so long as the "accounts receivable" balance is correct. That is, if one is right the other must be right. I shall appreciate it very much if you can enlighten me on this point.

Maybe I should be brave enough not to sidestep such an inquiry, but even so, I do not know that I should be more than guessing if I did not, so I shall do it. When accounts do not balance as, according to all rules, they should, I know of only one way to reach the trouble. That is, to check back with an adding machine until the trouble is located. So I must decline to try to say off-hand whether the correctness of Accounts Receivable establishes the correctness of the Merchandise account. The lack of balance

may be due to something entirely foreign to the accounts adversely affected, the similarity of amount being merely coincidental.

Why Have the Account At All?

But I can say this: That I cannot see the use of having any "accounts receivable" account at all. I never knew of it to balance with the inventory of the accounts themselves; it only reached a rough approximation. Yet it took a lot of work in those days before machine bookkeeping was thought of. So I cut loose and dropped it. I adopted a plan which, for any number of reasons, I think superior and which, I believe is adaptable to any except the very largest businesses. I can understand how a merchant who sells \$1,000,000 a year or more, who has a corps of accountants, each of whom specializes on some branches of the bookkeeping, and who wants to know daily where he stands, should wish to carry that account. But, for any smaller man and, in certain lines, for any man at all, I believe the account is superfluous, except for the absorption of time and grey matter.

From the time I discontinued the "Accounts Receivable" account, I treated merchandise sold out on credit as merchandise still on hand. At inventory time the entry to credit of merchandise would read:

Stock on hand	\$4,200.00
Accts. outstanding. . .	\$2,400
Less ten per cent.	240
	2,160.00
	<hr/>
	\$6,360.00

Inventory produced the first figure. It produced the second also, but by a method I like to tell about every time I get a chance because I think it is something no merchant can know too intimately, too thoroughly, or from too many angles.

First, my accounts were taken individually, cast up and valued as accurately as my most conscientious estimate of what I could expect to get out of them enabled me to value them. I used to think of them as belonging to some other merchant and that I was merely as estimator of the value of his assets. So my figures were very conservative. Many a time, I have marked an account zero which later had paid one hundred per cent.; but that offset others on which I estimated 40 per cent. and which paid nothing at all. Then, after the items were boiled down in this way, I carried the total to the ledger, as shown, and took off a blanket 10 per cent. for extra good measure.

I like this system, not only because it saves time but because it puts accounts

outstanding on a plane with stock on hand. No man can follow such a system very long without asking himself whether his outstanding accounts deserve to be put on a par with merchandise in his store. If he asks himself that question and the answer comes to him that they do not so deserve, what is the inevitable conclusion. Surely that he must make them deserving of that place and par.

What Are Accounts Worth?

Such process of squeezing all water out of outstanding bills and then questioning their tangible value is bound to make any merchant more cautious about extending credit. If he is going to count on a certain asset in his accounts, he must know that it is reasonably worth the figure at which he inventories it. He is then going to scrutinize every applicant more carefully and watch those on his books more keenly every passing week. It was so with me and the result was that my accounts proved to be nearly 98 per cent. good. The process of charging for money loaned under this system is very simple. It is charged against the customer just like merchandise and a paid-out slip for the amount is put in the register. At the end of the day that item is run into the petty purchases of merchandise and so gets into the merchandise purchases.

As accounts are paid, the sums thus obtained are rung into the register along with cash sales, so in this way the total cash receipts, unless for some odd item which can be cared for according to its character, become sales of goods eventually. At the same time, every account can be ascertained in short order, especially with the modern accounting machinery now commonly in use. My correspondent can tell exactly how much he has outstanding from his petty ledger at any time. There need be no objection of course, to keeping a current memo of bills outstanding, but it will save much time and obviate a lot of bookkeeping if that account be kept merely as an approximate memorandum and not relied on as an integral part of the system.

NEW DESIGNER FOR WALTER BLUE CO.

Joseph Mendell, who has for years been associated with the clothes designing art of this country and was previously with the Freedman Co., of Montreal, is taking charge of the designing department of Walter Blue & Co. of Sherbrooke, Quebec, maker of "Wearbetter" clothes for boys, and "Art Kraft" clothes for men.

C.M.A. Discuss Important Trade Matters

Canadian Manufacturers' Association Convention at Vancouver Recommends Relief Measure for Firms Which Lost Money During War—Tariff Matters Discussed—Oppose Metric System—To Open Up Trade With the Orient

VANCOUVER, B.C. — The active work of the Canadian Manufacturers' Association convention has been brought to a close, though some Eastern manufacturers are still at the coast looking over the industrial situation. A feature of the closing business of the convention was a request directed to the Government for a measure of relief in the new excise taxes for those concerns which suffered losses during the period of the war and now are just commencing to reap profits from peace-time production. It is suggested in the measure that the Government deduct the losses of the previous years from the profits now obtained and tax the remainder.

J. R. Shaw said that during the war there were two classes of industries: Those which received war contracts had made large profits, and it was only right that they should be taxed on them. The other class of manufacturer found his production decreased during those trying times and the balance was on the debit side. It was for these concerns that he was pleading. There had been no dividends on the investments in these concerns and he thought it was only equitable that in the collection of the war profits tax this fact should be taken into consideration and deduction be made in addition to the ten per cent. exemption allowed on the capitalization.

Discussing the new budget taxes and stressing the need of more efficient means of Government collection, F. W. Stewart, Montreal, declared there was general antipathy to the payment of taxes when earmarked as such. He had discussed the matter with merchants all the way from Toronto to the coast, and found that taxes had resulted in a serious falling off in business. While it was felt that conditions would adjust themselves in time, he feared that before this many business failures would result.

Tariff matters occupied the attention of the convention for the greater portion of the morning. The appointment of a permanent tariff board was suggested to the Dominion Government by a unanimous vote.

An Empire Tariff Asked

There was no opposition voiced to a carefully-prepared resolution asking the Government to use its influence to hasten the adoption throughout the Empire corresponding to those now provided for in the customs tariff of Canada. This resolution was strongly endorsed by the manufacturers of British Columbia, who have been looking forward to a convention between Canada and Australia which will develop the already large trade between the two countries.

Oppose Metric System

Other resolutions adopted opposed any attempt to substitute metric system weights and measures for the present system in Canada and advised that proper displays of Canadian manufactured goods be placed in the countries to which trade commissioners are accredited.

The signing of a new trade treaty between Canada and France was urged, improved cable services were asked and a resolution called for the fixing of a label on all goods to show the country of origin.

In his valedictory, T. P. Howard, retiring president, predicted great advancement for the association and for industry in Canada during the next year, and expressed confidence that the association would have no difficulty in raising the fund which it was collecting for the purpose of amplifying its work.

"We in Canada must have trade with other countries," said the new president, J. S. McKinnon. "We must build up our traffic with the Orient, with Australia and New Zealand, and with South America. To do this we must have an enlarged and sufficient merchant marine to carry our goods, and it is only right that ships for the Pacific should be built here in British Columbia. New trade routes must be established and the sea-ports of the country must be developed. This is particularly true of the port of Vancouver, which seems to be the natural port of Western Canada. It will have extra attention from the association this year.

"The natural resources of the country must be developed to the very highest degree! All that Canada produces from her wealth of natural resources should be used in the manufacture of Canadian goods in Canada, wherever possible. We desire the finished articles to be made in this country, and do not wish to see our raw materials go elsewhere to be returned as manufactured articles. This would give more employment to Canadians and future citizens, and aid in building up the Dominion.

Aid All Sections

"This association is in no way sectional, and it desires to aid in the industrial and commercial growth of every portion of the country. We wish to have more attention paid to scientific research and technical education. The result of this will mean an improvement in the quality of 'made-in-Canada' goods."

Continuing, the speaker said that Canadian manufacturers stood ready and willing to discuss with any class of the

Pearl Grey Straw Fad in Men's Hats

Men's hats are beginning to show individually, like women's. The latest fad is the pearl grey straw with either black, white or grey ribbon.

A grey top hat was worn by Andre De Fouquieres, the famous fashion arbiter in the Bois a few afternoons ago, matching a waist-coat of the same shade.



The above are two new styles in hats shown by Ansley-Dineen Hat & Fur Co., Ltd., Toronto. The upper cut is of a soft felt, finished in either rough or smooth, and is made in seal brown, nut brown, dark and light gray, the light gray having a black band, and in dark green.

The lower is a stiff hat with a crown 5¼ inches high and a brim 2 inches in width. It is in black only.

TO PUSH TAILOR-MADES

The merchant tailors of Winnipeg are about to commence a campaign for co-operation in advertising for the purpose of setting forth the advantages and economy of buying tailor-made clothes. The retail clothing merchants had a meeting on May 3rd, when W. E. Humphries, of Stiles & Humphries, was elected chairman and W. M. Story, of Story & Story, vice-chairman. It was decided to hold monthly meetings for the purpose of discussing special interests of the trade.

community any great national problem for the betterment of Canada. He suggested that efforts might be made to initiate the study of Oriental languages in order that the Dominion could take advantage of opportunities offered for trade with peoples across the Pacific.

Last Member of Bd. of Com. Resigns; New Temporary Appointments Made

James Murdock Makes Many Changes on Resigning—Government Pays Little Attention to Them—New Appointments Are Captain White, F. A. Acland and G. A. Dillon—Case of Board to Go Before Privy Council—in England.

WITH a score of unproven charges against all and sundry, the last member of the Board of Commerce, James Murdock, has resigned. The whole matter is sufficiently well known to the readers of Men's Wear Review to make it unnecessary to repeat in full the history of the dying hours of this body. Mr. Murdock, in his valedictory, practically charged Judge Robson with assisting a certain Western firm in the preparation of its brief in reply to the Board of Commerce when he (Judge Robson) was chairman of that Board himself. He further charged that members of the Cabinet were not only lukewarm to the Board, but certain members of it did what they could to balk the activities of the Board. Mr. Murdock concluded by stating that he could not conscientiously continue a high-salaried official of the Government when he could do no good as a commissioner.

Sir Robert Borden, in replying to the wholesale charges made by Mr. Murdock, treated them lightly. He did not doubt the sincerity of Mr. Murdock's opinions, nor question his passion for work; but he believed that such opinions were due, perhaps, to his peculiar temperament.

New Officers Appointed

In the meantime, temporary appointments have been made to fill the vacancies created by the resignations of all three original members of the Board. Captain William White, K. C., the former secretary of the board, has been appointed as chairman, and the other two vacancies have been filled by F. A. Acland, Deputy Minister of Labor, and G. A. Dillon, Purchasing Agent of the Department of Justice. The latter two gentlemen have been given leave of absence from their present duties in order that they may discharge effectively the responsibilities placed upon them as members of the Board.

Is This the End?

The question of the constitutionality of the Board of Commerce is still undecided. The Deputy Minister of Justice, Mr. Newcombe, of Ottawa, is now in England in connection with bringing the case before the Privy Council. When that case will be heard is unknown; but the usual experience is that cases coming before the Privy Council are not decided with any marked degree of haste. It is well known, however, that the Board of Commerce has been a thorn in the flesh of many of the members of Parliament on

Unloading Sales Were Hysteria

"In so far as the manufacturer is concerned," says R. S. Cull, of Guelph, "I cannot see how prices can recede when labor is demanding the continuance of the present high wages; I cannot see how there can be any reduction in the prices of clothes with linings, trimmings, buttons, etc., costing even more money than they cost last season. Workers are not working full time, and consequently production is not catching up beyond the reasonable demand that exists, and the manufacturers cannot afford to keep workers continually employed on speculative manufacturing. My own impression is that there is no possibility of a serious slump in the near future. Some of the retailers who got excited and started unloading sales are overcoming their hysteria; they realize that they must pay more for clothing, if they want good clothing."

both sides of the House. Men's Wear Review has stated before, and does so again, that the reason for the failure of the Board's work is not due to the lack of necessity for such a board and such work, but, rather, because of the methods which it adopted from the very outset. It commenced its activities on the assumption that every merchant, manufacturer and wholesaler in Canada was open to suspicion as a profiteer. It was a perversion of the well-established British conception of justice that a man is innocent till he is proven guilty. The spirit of co-operation which is a growing asset to the business life of this country was never appealed to by the Board; from the first the Board antagonized the retail trade of Canada.,

Whether or not the resignation of the last commissioner is really the end of the Board remains to be seen. Men's Wear Review believes that the manufacturing and retail interests of this country, so far as the clothing trade is concerned, is not averse to such a board operating in Canada for the benefit of the consumer. But if their work is to be successful, the methods to be pursued must change radically, and an effort made to enlist the co-operation rather than engender the antagonism of the entire trade.

FASHIONS PAST AND PRESENT

I met a man the other day, his age was four score years;
I asked if time had changed things much while he trod this vale of tears,
His reply was a snort of deep contempt,
then he slowly shook his head;
Then half in earnest and half in jest, the old man to me said:

"There sure is changes everywhere, but the things that makes me stare,
Is this all-fired toggerly that growed folks wants to wear;
Fur xample, take them close on you;
oh, scuse me, don't get mad;
But I got to get this off my mind, it's the first real chance I've had.

"You see the gals o' my time would think you'r off your head
If you strutted 'round in flannels that was meant fur goin' to bed;
And them ties, good lands the likes o' them was nowhere ever seen,
'Cept on a mighty plutyerat or some high falutin' queen.

"And the wimmin's fashions, too, is follerin' nigh up on the men—
They keep 'em guessing all the while and fool 'em now and then—
Low necks, short skirts, silk stockin's you see everywhere to-day:
If a gal wore them things long ago, there'd be the deuce to pay.

"You bet your right young feller things is different now to-day;
But it seems so gosh darned silly growed folks carryin' on that way,
And they say to be a feller now getter be in the class;
That drives an ottomobil and plays shinny on the grass.

"Yes, I may be old, behind the times, no doubt, that's what you'll say;
But I'll tell you this, young feller, and then I'm on my way:
If you've got a spark of deacency, them sleepin' togs you'll can,
And shock yer friends by dressin' up and lookin' like a man."

The old man's viewpoint struck me his destine I understood;
And though time had changed the fashion, it his ideals never could;
Hoop skirts, tights, basks and ringlets must to him still grandeur seem,
Than a low neck's silk shod manikin, our present fashion's queen.

Could a retrospective picture have been flashed before his gaze,
Of cowhide boots and 'kerchief ties and the homespuns of past days;
There is nothing new I wager could please his fancies so
As a panoramic picture of the folks of long ago.

Hamilton.

W. C. HUNTER

Other Features of the Budget; Other Taxes to Be Collected

Stamp Tax Must be Placed on Bills and Notes—Must Also be Placed on Transfers of Stock—Licenses Will be Issued at Nominal Fee—Tax on Sales.

IN addition to the information given in the insert in this issue, there are other points about the budget that must be taken into consideration by the retailer. These points are given below:

Stamp Tax on Bills and Notes

Subject to the provisions hereinafter set out no person shall transfer a bill of exchange or promissory note to a bank in such manner as to constitute the bank the holder thereof or deliver a bill of exchange or promissory note to a bank for collection, unless there is affixed thereto an adhesive stamp or unless there is imposed thereon by means of a die a stamp of the value of, if the amount of the money for which the bill or note is drawn or made.

(i) does not exceed \$100...two cents,
(ii) exceeds \$100, for every \$100 or fraction thereoftwo cents.

(b) If a bill of exchange transferred or delivered to a bank or issued by a bank is payable on demand, or at sight, or on presentation, or within three days after date or sight, such bill shall, for the purpose of the value of the stamp to be affixed thereto or impressed thereon, be deemed to be drawn for an amount not exceeding one hundred dollars.

(c) Whenever a promissory note, payable on demand, is transferred or delivered to a bank in such manner as to constitute the bank the holder, for an advance made or to be made by the bank, a stamp of the value of two cents only is required to be affixed to the note or impressed thereon, whatever the amount of the money for which the note is made.

Stamp Tax on Transfers of Stock

No person shall sell or transfer the stock or shares of any association, company or corporation, by agreement for sale, entry on the books of the association, company or corporation, by delivery of share certificates or share warrants endorsed in blank, or in any other manner whatsoever, or accept the transfer or delivery of any stock or share unless in respect of such sale or transfer there is affixed to or impressed upon the document evidencing the ownership of such stock or shares, or a document showing the transfer or agreement to transfer thereof, an adhesive stamp, or a stamp impressed thereon by means of a die of the value of two cents for every one hundred dollars or fraction thereof of the par value of the stock or shares sold or transferred. Provided that in case of sale where the evidence of transfer is shown only by the books of the company the stamp shall be placed or impressed upon such books; and where

the change of ownership is by transfer of the certificate the stamp shall be placed or impressed upon the certificate; and in case of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed or impressed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Provided that the first delivery by a corporation or company of such shares, or debenture stock, in order to effect an issue, shall not be subject to the tax imposed by this subsection.

(2) Any person who violates any of the provisions of this subsection shall be liable to a penalty not exceeding five hundred dollars.

Licenses

Every person selling or dealing in the articles upon which taxes are imposed as prescribed by this section may be required by the Minister to take out annual license therefor, for which license a fee not exceeding two dollars shall be paid.

Tax on Sales

In addition to the present duty of excise and customs a tax of one per cent. shall be imposed, levied and collected on sales and deliveries by manufacturers and wholesalers, or jobbers and on the duty paid value of importations, but in respect of sales by manufacturers or retailers or consumers, or on importations by retailers or consumers, the tax payable shall be two per cent; that the purchaser shall be furnished with a written invoice of any sale, which invoice shall state separately the amount of such tax to at least the extent of one per cent. but such tax must not be included in the manufacturer's or wholesaler's costs on which profit is calculated; and the tax shall be paid by the purchaser to the wholesaler or manufacturer at the time of such sale, and by the wholesaler or manufacturer to His Majesty in accordance with such regulations as may be prescribed, and such wholesaler or manufacturer shall be liable to a penalty not exceeding five hundred dollars, if such payments are not made, and in addition shall be liable to a penalty equal to double the amount of the excise duties unpaid.

Provided that a drawback may be granted of the tax paid on goods exported or on materials used, wrought into or attached to articles exported.

Driving Home a Needful Truth

Man Can't Eat Unless He Works

W. G. Hay, who has two stores in Toronto, believes that production is the one thing needful for this country, and that when it reaches normality prices will begin to come down. He has adopted an unusual method of telling his customers this fact that needs to be hammered home day after day because people seem to think that it has so little to do with the prices of things these days. All over his two stores he has placed either to be read or taken home, a one-leaf article. It has a good point in it, and here it is:

Fish, Fruit and Vegetables

Put one hundred men on an island where fish is a staple article of sustenance. Twenty-five of the men catch fish. Twenty-five others clean the fish. Twenty-five cook the fish. Twenty-five hunt fruit and vegetables. The entire company eat what thus is gathered and prepared.

So long as everybody works there is plenty. All hands are happy.

Ten of the allotted fish catchers stop catching fish.

Ten more dry and hide part of the fish they catch.

Five continue to catch fish, but work only part of the day at it.

Fewer fish go into the community kitchen.

But the same number of men insist upon having the same amount of fish to eat as they had before.

The fifty men who formerly cleaned and cooked the fish have less to do owing to the under supply of fish. But they continue to demand fish.

Gradually greater burdens are laid upon the fruit and vegetable hunters. These insist upon a larger supply of fish in return for their larger efforts in gathering fruit and vegetables. It is denied them, and soon twenty of the twenty-five quit gathering fruit and vegetables.

But the entire one hundred men continue to insist upon their right to eat.

The daily food supply gradually shrinks. The man with two fish demands three bananas in exchange for one of them. The man with two bananas refuses to part with one for fewer than three fish.

Finally the ten men remaining at work quit in disgust. Everybody continues to eat. The hidden fish are brought to light and are consumed. Then comes a day when there is no food of any kind. Everybody or the island blames everybody else.

What would seem to be the solution? Exactly! We thought you would guess it.

For we repeat that you can't eat, buy, sell, steal, give away, hoard, wear, use, play with or gamble with WHAT ISN'T.

PUBLIC WILL FORGET TAXES BY FALL

(Continued from page 48)

still some way off. Along with other manufacturers in other lines, they say they are going to shave profits a little closer to meet the public demand for less expensive goods. At the same time, they believe that quality hats and caps will win out in the end and some of them have stated that they will not carry cheaper lines simply to meet the exemption price, because they feel it will hurt their business in the long run.

Hosiery men frankly state that the first affects of the budget on future business is to hurt the high-grade lines. The majority of the cancellations that have come in have been of the higher-priced goods, though they say there has been an improvement even since the budget was first brought down. Of course, they point out, there is not such a thing as silk hose to be had for \$1.00 a pair and American stuff would have to drop 35 per cent. before it equalled the Canadian prices. They argue that the tax should have been placed on the excess of \$1.00, rather than including the whole amount.

Shirt men seem more concerned with getting out any kind of shirts than with the luxury tax. Generally speaking, however, they take the same view as the manufacturers of other lines; they say it will have the tendency to popularize the exemption prices and to curtail extravagance in the fancier shirtings.

The jewellery lines have been hard hit by the tax and will be, unless there is some change. Business in these lines has been very dull since the bringing down of the budget.

Affect on Sporting Goods

Retailers who handle hunting garments tell about the same story as all other retailers. At first, their customers strongly objected to the tax of 15 per cent. on the total amount of their purchase and expressed the view that an exemption price should have been fixed as on other lines of clothing. However, they have come to see that hunting garments are largely a luxury and they are gradually becoming less disposed to balk at paying the tax as fixed by the Government. Retailers believe, however, that it will affect the sale of the higher-priced garments as the tax has affected higher-priced garments in the regular lines.

What Shirting Men Say

There is still such a shortage of shirts that the affect of the luxury tax is not of very great concern to shirting men at the present time. There are not many lines of shirts on the market that can retail at \$3.00, and most all the fall lines will go over the \$3.00 margin. For the present they are not worrying about the luxury tax; their worries are to get goods and get them made up into shirts for which there is a ready sale to the trade.

THE MAKING OF THE BUDGET

Continued from page 35

ing the luxury tax which they have to pay. In this way, prices may be kept from going higher. If it will curb extravagance, a distinct service will be done to the other trade, for it has been the extravagance of the last few years that has sent prices to where they are and has made merchandising on constantly rising markets very difficult. A stroke against extravagance in this country is one of the things most needful at this time, extravagance in buying, in labor demands as well as in personal habits.

The third object, though, perhaps, not the least considered one from the standpoint of the Government, was to give this country a measure of direct taxation. The West has been crying out against the customs tariff in favor of direct taxation. Now, they will get a taste of it and there are political prophets who believe that about one year of it will satisfy the West to the full. At all events, the people will get a good taste of direct taxation and the budget maker of 1921 will have more than a working knowledge of what this country thinks of it.

ARE SALES CONDUCTED ON REPLACEMENT VALUES

(Continued from page 53)

ings that they cannot replace at the price at which they sold them. It is doubtful if such a condition is healthy for the trade generally many of the more conservative, well-balanced merchants regret these frequent sales of good merchandise at prices which do not make provision for replacement.

Says Replacement Value Must Be Disregarded

A. W. Riley, chief of the "flying squadron" of the Department of Justice of the United States, recently condemned the practice of marking goods at replacement values. Mr. Riley alleged that some retailers followed the practice of marking up their merchandise with each new lot received at a higher price, instancing hosiery which had been marked up from \$8.00 a dozen to \$12 a dozen, even sometimes when the merchant had bought none at the last figure, but learned that that was the figure through quotations by salesmen.

"We maintain that this is palpably improper," said Mr. Riley. "If you want to do something and still comply with the law, you will make your selling prices based on the cost, plus carrying charges and interest." Mr. Riley claimed that they would sell more goods by this method. As an illustration, he cited the Wanamaker sale where a 20 per cent. reduction had been given on all lines with still a fair margin of profit. Mr. Riley advised the retailers to buy sparingly, claiming that only by this method would the manufacturer be able to catch up with production.

In spite of the fact that Mr. Riley condemns the replacement value system, in all probability the very example he used to illustrate his point, that of the Wanamaker sale, was the example of a man who was able to give a 20 per cent. reduction and still retain a fair margin of profit because he had marked many of the lines according to replacement value. If this is not the case, then Wanamaker must have a tremendous mark-up on his goods.

Advertising Should Be More Conservative

But getting back to where we started. Advertising should be more conservative than it is in many, many cases. The kind of advertising that one sees too frequently in Toronto and some other cities is the kind that undermines public confidence in the clothing business. Such big reductions as are offered from day to day cannot be given on the basis of present-day markets unless there is some good reason for it. Either the original mark-up was such that it would not stand the investigation of the Board of Commerce, the creditors are going to suffer, or there is some reckless advertising going on. And reckless advertising is unhealthy for the trade. In the long run, it does not help the merchant, either.

THE VALUE OF ORGANIZATION

(Continued from page 38)

23rd. It is my intention to stop over at the principal cities of Manitoba, Saskatchewan and Alberta in the hope that I may be able to come to some definite understanding regarding the organization of a Dominion Association of Retail Clothiers. If you are in sympathy with the proposition, lend your support by getting organized in your own locality and in your own province. Unity is strength and through a united organization a better understanding will result amongst the clothiers of this great Dominion.

"The bottom fell out of the wool market two or three months ago," said a Toronto wool dealer. "You can figure out how much it is down to-day when I tell you that for Ontario coarse wool for which we were paying 40 and 42 cents a year ago is to-day down to 18 cents. This is considerable over 60 per cent. of a drop. All grades are in practically the same position with the exception of fine imported wools. They have dropped about 35 per cent." This dealer, however, explained that the cost of wool did not enter materially into the price of the clothes to-day. Until other expenses, such as labor and the cost of trimmings decreased there could be no reduction of any account in clothing prices.

Are Woolen Prices Coming Down? Some Say Yes and Some Say No

Fact is Cited That Goods For 1921 Are Quoted at Same Prices as For Spring of 1920—On the Other Hand Shoddy is Up Higher Than Ever—Decline Gradual in Any Case.

THERE are two distinct opinions regarding the course which wool prices will pursue in the near future. Many claim that even with the large quantities of wool now held in Australia and the large domestic crop which have not been marketed will make a big difference in the price of woollens in the very near future. Other authorities claim that this large supply of wool will have an almost immediate effect on the market. One prominent wholesaler in Montreal advanced the opinion that within the near future there will be a distinct slump in the prices of all classes of woollen goods. He maintains that the Australian and New Zealand 1919 crops are now only being released coupled with the very large American and Canadian supply will reduce the prices of woollens almost immediately. Manufacturers will have to get rid of their present stock even if they must suffer a direct loss for wool, which could not be had during the war for 60 and 65 cents, can now be very readily bought at about 20 cents a pound, this being domestic.

One of the prominent weavers from Scotland who recently visited Montreal

said that there could be no slackening or falling off in the prices of woollen goods. He said that any surplus which the Canadian or British public could not absorb would be very readily taken care of in the European situation. This European situation, he said, was a very serious one, and we could not expect to have much reduction in the price of woollens for the next five or ten years. As an example of this he quoted shoddy, which, before the war was sold at 1s. 6d. a yard, and is now sold at 10s. 6d., which, he said, was almost an unheard-of price, and there was no tendency toward a weakening.

Against the advocates that woollen goods must be high comes the fact that some American mills are offering goods both in textile and knit goods at the same prices for Spring 1921 as for Spring 1920 delivery. This, many claim, shows that the prices have passed the peak and are now on the return. No one expects a sudden slump but a rather easing off and a gradual decline.

The situation, many claim, however, depends on the attitude labor will take. If wages are to be increased as they have been, little can be done towards the reduction in the prices.

Ottawa	"	13
Toronto	"	14
Port McNicoll	"	14

and will pass through all the leading cities and towns.

From Port McNicoll they take the Canadian Pacific steamers over the Great Lakes to Fort William; from there to Winnipeg across the Prairies, through the magnificent Rockies, stopping at Banff and Lake Louise, and then on to Vancouver.

In returning, the excursionists are allowed the option of coming back via the Okanagan Valley, Sicamous to Penticton, down through the boundary country of Nelson, through the Crows' Nest Pass from Kootenay Landing, to Medicine Hat, and then back again East.

The excursion is open for any members who wish to invite their friends or to take any member of their family. Full particulars as to cost and other particulars can be secured by applying to the secretary of any provincial board, or to Mr. E. M. Trowern, secretary of the Dominion Executive Council, Room 49, La Banque Nationale Building, Ottawa.

Wool Prices Do Not Govern Clothing Prices

According to L. E. O'Neil, secretary of the Ontario Sheep Breeders' Association, the price of wool has very little to do with the price of clothing. In a recent address to the agricultural representatives of the province on "The Wool Situation," he said, in part:

"During the war the demand was for the coarser grades of wool, with the result that very high prices were secured for the Ontario production," Mr. O'Neil explained. "Now the demand is for the fine grades, and all Ontario wool, from medium combing down is left untouched. Much of last year's wool of the lower grades is still on the market, and wool houses holding it are unable to realize anything on it. Money is tight, and credit is scarce, and the result is that the big wool houses have quit buying. One of the largest wool houses in Boston is now in the hands of the receivers, while another has offered to liquidate at a loss of over five million dollars. Any buying at present is purely speculative. With us the banks have cut advances no fewer than four times from twenty-five to fifteen cents, and up to the present we have sold only 75,000 pounds of wool.

"Mr. O'Neil explained further that the state of the market necessitated close grading, with disadvantage to the seller. Whereas during war-time doubtful wool always got the benefit of the doubt and was graded up, now the same wool is graded down invariably. Illustrating this, he mentioned the fact that a lot of 10,000 pounds left unsold last July from a total output of 200,000 pounds has since been 'turned down' no fewer than six times on grade, although it is equally as good as the other 190,000-pound lot that sold before it."

Twice-a-year Sale Brings Best Results

W. W. Wilkinson, of Galt, who has a large clothing department in his departmental store voiced an opinion to Men's Wear Review that has come to us very frequently of late. It was with regard to the holding of sales. Personally, he runs a big sale twice a year. "I have found that a big sale of this kind twice a year, and only twice a year, gains the confidence of the people. When we have our sale, the people know it is genuine and they crowd the store for the real bargains we offer" said Mr. Wilkinson. And Mr. Wilkinson, like many another man, wonders how it is that some retailers seem to be able to have a sale week in and week out at which they are always selling stuff away below cost.

In holding his twice-a-year sale, Mr. Wilkinson uses an abundance of printers' ink. In addition to a double-page spread in the Galt Reformer, he circularizes the countryside.

Fifteenth Annual Convention of Retail Merchants of Canada

THE fifteenth annual convention of the Dominion Board of the Retail Merchants' Association of Canada will be held in Vancouver, B.C., on Thursday and Friday, July 22nd and 23rd, 1920. This will be one of the most important conventions for retail merchants that has ever been held in Canada, and every province will be represented.

In order to unite business with pleas-

ure, the executive officers have arranged for an excursion over the Canadian Pacific Railway, to run from Halifax to Vancouver, taking on at the various points those who wish to attend.

The excursion train will commence at Halifax, leaving on the following days:

Halifax	July 12
St. John	" 12
Quebec	" 13
Montreal	" 13

"WHERE-TO-BUY"

DIRECTORY

Belt yourself with "Victory"
The Davis Novelty Co., Regd.
 Leather Goods and Novelties
 212-214 Mappin Building
 Montreal,
 Uptown 398
 Our Specialty—
Men's "Victory" Belts
 If its "Victory" it's leather.

Telephone East 7526

GOLD BROS.

Manufacturers of
Boys' and Juveniles' Clothing
 930 St. Lawrence Blvd. Montreal

AGENCIES WANTED

For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.
 Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

LINE WANTED—TRAVELLER, 17 years' experience. Asks for a good line for Quebec and Maritime Provinces. Write A. S., 164 Desfranciscains St., Quebec.

WANTED—TRAVELLER COVERING most of Maritime Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

WANTED—CAPABLE MAN FOR writing advertisements, trimming windows, decorating interiors, writing show cards; one who can assist in selling men's furnishings and shoes during rush hours. Write to The Hudson's Bay Company, Lethbridge, Alta.

To Bring Back Business to Tailors

Employers, Manufacturers and Journeymen Join Forces

Merchant tailors, woollen manufacturers and journeymen tailors in Winnipeg will make an endeavor to get together to combat inroads being made on their trade by ready-made stores.

This policy was favored at a recent meeting held at the St. Charles Hotel under the auspices of the Merchant Tailors Designers' Association, which body had as its guest, L. A. Denner, international secretary of the Merchant Tailors Designers' Association.

Outlining the difficulties which were besetting merchant tailors on account of short hours worked by employees, ready-made competition, and the sales taxes, Mr. Denner laid stress on better organization, giving interesting data respecting the recent convention at Cincinnati and the progress made in sectional work and vocational training. Under the Smith-Hughes law, he said, the United States Government had made a generous appropriation toward vocational training affecting the tailoring trade, with the result that vocational training was spreading like wildfire throughout the States.

Dr. McIntyre, superintendent of schools, said that, so far as tailoring was concerned, this branch had not yet found a place in the curriculum of Winnipeg's technical schools, but he had no doubt that if proper representations were put forward and sufficient interest shown in the departure, proposals along this line would be given every attention.

Over 70 were present, with R. C. Macfarlane, president of the Merchant Tailors Designers' Association, in the chair, and among others present were S. R. Hunter, hon. president of the Merchant Tailors Association; J. S. Stephenson, president; R. Durrant, secretary, and H. Jennings, treasurer; John Thomson, secretary, H. Rambaldini and W. H. Jenkins; J. M. Curle, secretary of the Manitoba branch of the Retail Merchants' Association of Canada, and H. E. Morton, of the Canadian Credit Men's Trust Association, both of the latter making interesting speeches on the situation.



Waterproofs
 of the
FIRST QUALITY
 for
MEN, WOMEN and CHILDREN

D. A. MILLER
 579-581 St. Lawrence Blvd.
 MONTREAL

TWO COURSES

ADVERTISING and SHOW CARD WRITING

should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS

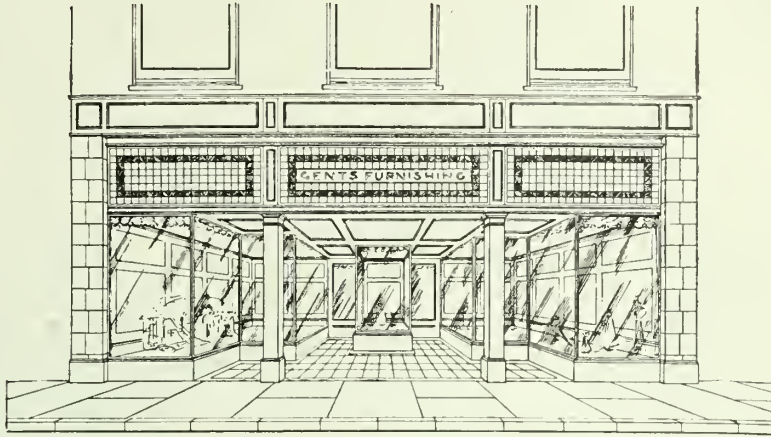
FOR
Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).

Neat-fitting, stylish, comfortable and absolutely dependable.

Our Salesmen will shortly be showing samples for Fall and immediate. Special discount to the wholesale trade.

SCHWARTZMAN BROS.
 1448 St. Lawrence Blvd Montreal



about Your store - front

HERE is a mighty fine lay-out for a store front 25 feet or more in width. We have a book of store front designs and would be glad to send you a copy.

Plate Glass

Sheet Art Mirror Figured Prism

Zouri Metal Store Front Construction

Zouri Stocks carried at

Halifax Montreal Ottawa Toronto Windsor
Winnipeg Regina Edmonton Vancouver



The CONSOLIDATED PLATE GLASS COMPANY
OF CANADA LIMITED
TORONTO - MONTREAL - WINNIPEG



ARROW COLLARS

Were the first good collars offered at a popular price. They won their dominant place in favor on merit and they have maintained their signal leadership unchallenged for a generation. They are now what they have always been—the best made, best styled, best quality collars offered at the price.

Cluett, Peabody & Co. of Canada, Limited, Montreal

Exclusive English Patterns



A "Bond Street" Cravat

Miller "Bond Street" Neckwear

*Priced to escape the Luxury Tax.
Styled to promote Big Summer Sales.*

This range of "Bond Street" neckwear shows seventy-eight attractive combinations in popular neat designs and polka dots. Both four-in-hand and bat wing styles. At the price

\$7.50 Per Dozen

it is the best value in the neckwear market to-day. We could not duplicate the values offered here, if we were buying now, so we are making a leader of this range. Make it your leader for summer trade.

We have other assortments in stripes and neat allovers, priced at from \$9.00 to \$24.00. "Bond Street" values in all price ranges are the best you can obtain—this is an essential feature of "Miller Service."

Send an open order and get immediate delivery.

Warm Weather Furnishings for Immediate

Hose

Belts

Bathing Suits

Suspenders, etc.

Miller Men's Wear

LIMITED

MILLER BUILDING

44-48 YORK ST., TORONTO

Men's Furnishings of the Better Class

Get the
Habit of Carrying
Mackenzie
Guaranteed Lines

MACKENZIE BRAND

And learn
Why They
Are Sold From
Coast to Coast

MacKenzie Brand Shirts



will sell better every year.

They are the ideal shirt for Sportsmen, Farmers, Lumbermen, etc., because of their roomy cut, giving comfort in every movement. They are made from first class material and the workmanship is faultless.

We will be pleased to forward you prices and information. Write us to-day.

Our Lines are—
Mackinaw Clothing
Shirts Underwear
Socks Sweaters
Overalls and Pants

Mackenzie Limited

Ottawa

Canada

Worthy of Your Consideration

Retailers want to deal with people who know why they have something to sell.

Did you ever stop to figure that the retailers you want to interest have advertising news for the public in every day's newspapers? Let the retailers have particulars of your goods at least once a month.

Think this over and let us strengthen your trade development work beginning in next month's

Men's Wear Review

143 University Avenue, Toronto

COPY PREPARED

WRITE FOR RATES

The Price Prospect

PRESENT high prices for all lines of cotton goods show no prospect of a decline.

We have already purchased for next Spring's trade, underwear, shirts, bathing suits, etc., at prices averaging an advance of 30 per cent. to 40 per cent. over those of a year ago.

Dealers with stocks of Summer goods on hand need have no fear of a decline in prices and a consequent loss on their stock.

All the mills are late in showing their samples for Spring, 1921, finding it difficult to get quotations and deliveries of cotton yarns. Consequently, our salesmen will not call on you with Spring, 1921, samples till September.

Caulfeild, Burns & Gibson, Limited

60-62 Front Street West, Toronto

TRADE

MARK



The Shirt That Sells on Sight

is the "Hercules" Brand. It makes an instant appeal to the man to whom a sensible, every-day shirt of attractive appearance and top value is a necessity.

Designed to fit and yet be roomy, the "Hercules" is full of shirt-wear that makes for comfort and durability.

The "Hercules" will prove a big business getter for you, and readily produce repeats. That is the kind you want.



The Hercules Garment Company, Limited

Head Office: Montreal

Factories: Montreal and Louisville, P.Q.



No. 1130 Eiffel Tie Stand

The Very Latest

is revolving Counter Tie Stands, 6 inch Eiffel base and square standard, 3 x 5 card holder on top of standard.

Everything in Stands for your particular trade.

Send for our new Catalogue

Clatworthy & Son Ltd.
Toronto

REPRESENTATIVES:
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Dominion Raynsters

"Made-in-Canada" Raincoats

Dominion Rubber System Products



When you buy a Dominion Rubber System Product, you get a standard of quality and service unsurpassed anywhere else in the world

"DOMINION RAYNSTERS" are Dominion Rubber System Products. They are designed to meet the needs of Canadians. They are made in Canadian factories by Canadian workmen—and backed by the resources of the greatest rubber manufacturing system in the Dominion.

"DOMINION RAYNSTERS" give the dealer styles and sizes for men, women and children—in a line of raincoats that are unconditionally warranted as to quality, workmanship and service, and each coat carries the Dominion Rubber System guarantee label to insure satisfaction.

Why not specialize on these Made-in-Canada raincoats—that have an established reputation—and are well advertised?

For information as to styles, materials and prices, write our nearest service branch.



DOMINION RUBBER SYSTEM SERVICE BRANCHES are located at Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Lethbridge, Vancouver and Victoria.



Tooke

Collars of Fashion



TOOKE BROS. LIMITED

MONTREAL
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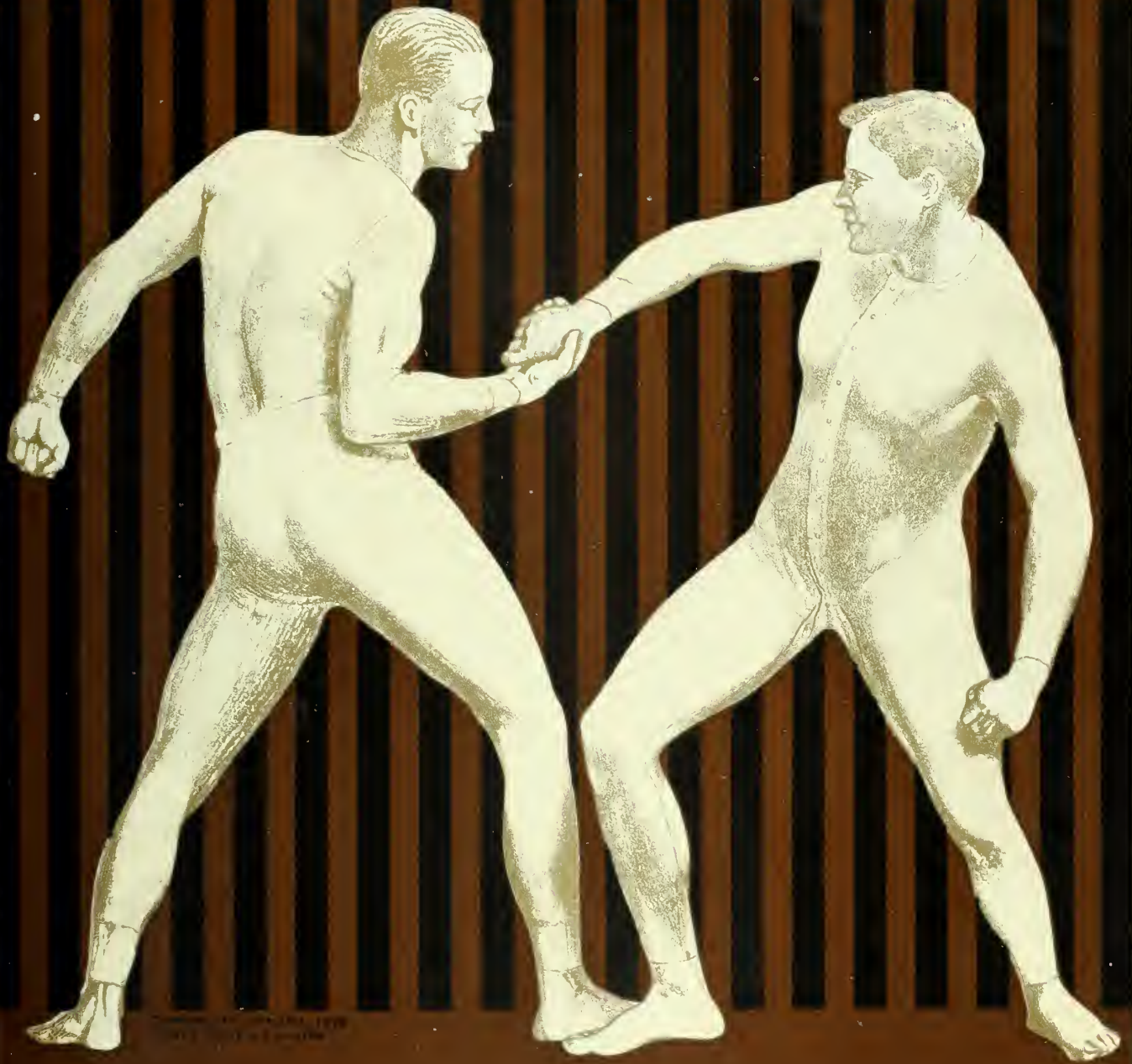
WINNIPEG
VANCOUVER

MEN'S WEAR REVIEW

Vol X

Publication Office: Toronto, August, 1920

No. 8



STANFIELD'S
Unshrinkable
UNDERWEAR

**"Stands
Strenuous
Wear"**

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

an institution with an
efficient staff concen-
trating our efforts
—producing men's
clothes that are
“reliable,” together
with service that is
Dependable.

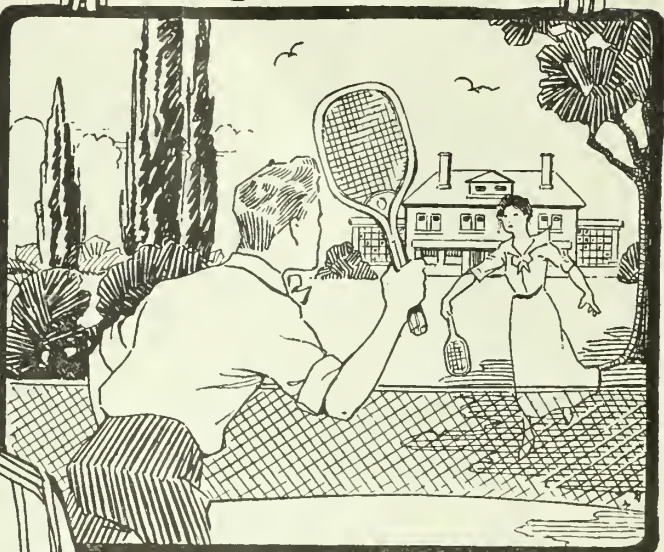
ART CLOTHES
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MADE TO MEASURE

NO MORE SUSPENDERS

FOR WORK

SPORT



E. M. Suspender Belt

for
Work, Sport, Office or Dress

Invisible

Immovable

Pants Kept Up. Shirt Kept Down

Canadian Patent No. 176829 U.S.A. Patent Applied For



E.M. Suspender-Belt

Manufactured by
The Uniform & Equipment Co.

57 Colborne Street
Toronto, Ont.

Main 5435

Be sure to visit us at our Exhibition Booth, or at our Warehouse, 57 Colborne St.
You will receive a cordial welcome and no obligation to buy



SALES MEAN
RESALES WHEN
SELLING ::

The

Brill Hats and Caps

have put a world of character into hats and caps of all sorts.

Our Tweed hats and caps for men and boys are a little different from the ordinary and for correct headwear they are unequalled.

When these clever creations bear the Brill label all doubt as to their holding their shape and fit is at once dispelled. In buying, it is a simple precaution to remember the name—Brill.

Chamoisettes

Our splendid range at \$19.50 is the peer of anything in the trade to-day. They are well worth more money and do not fail to see them.

English and Scotch Tweeds

Just received, a magnificent assortment of these justly popular tweeds. They will be made up with especial care, finely tailored, and silk lined, and the price only \$24.00 per doz.

When in Toronto for the Exhibition visit our warehouse and we will show you through one of the most up-to-date Hat and Cap factories in the city. No obligation to buy.

The Brill Hat & Cap Co.
Limited

160 John Street, Toronto

ADMIRAL

COSY COMFORT

UNDERWEAR

GUARANTEED UNSHRINKABLE

**NATURAL
WOOL**

*Made for Men and Boys
in Shirts, Drawers and
Form-Fitting Combinations*

Sales Agent to Wholesale Trade
C. O. PATON
23 Foy Building, Toronto.



Made in
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PALM BEACH

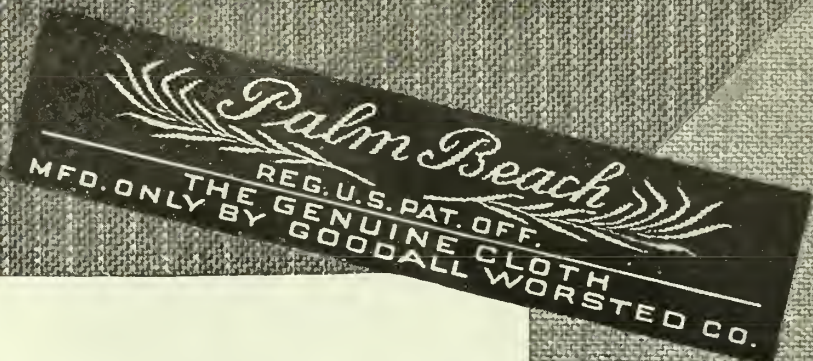
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Do you recall *any* Summer Fabric that yields the honest stability and satisfaction of PALM BEACH CLOTH?

Is it any wonder that because of its own uniform goodness, it has transformed your entire Summer Season from a period of losses, risks and upheaval, to one of prestige-building and profit?

Is it surprising that men in every walk of life demand Suits of the Genuine Cloth at a given season of the year—just as they demand a straw hat?

THE PALM BEACH MILLS
 GOODALL WORSTED COMPANY, SANFORD, ME.
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PALM BEACH

THE SUMMER-TIME SUIT

in a host of astonishingly beautiful styles, colors and patterns, will soon be shown for 1921. When your Summer Clothing manufacturer brings you his offering, keep a watchful eye for the clever new shades and designs which we have been devising for you during the past months.

Behind the Palm Beach line is a plan of national advertising which, in scope and purpose, will be unfolded as nineteen twenty-one approaches, and which will be more far-reaching and helpful to you than ever before.

Be sure that the famous little trademarked label is seen in every Suit you buy, for that label will be sought by the multitudes next Summer, and will keep the good name of your store respected and safe.

THE PALM BEACH MILLS
GOODALL WORSTED COMPANY, SANFORD, ME.
A. ROHAUT, *Selling Agt.*, 229 FOURTH AVE., N.Y.

Mackinaws

From Canada's Greatest Mackinaw House



Made for the boy in the exact style as Daddy wears. They give ample protection, look smart and neat. Made double breasted, have shawl collar and with or without yoke.

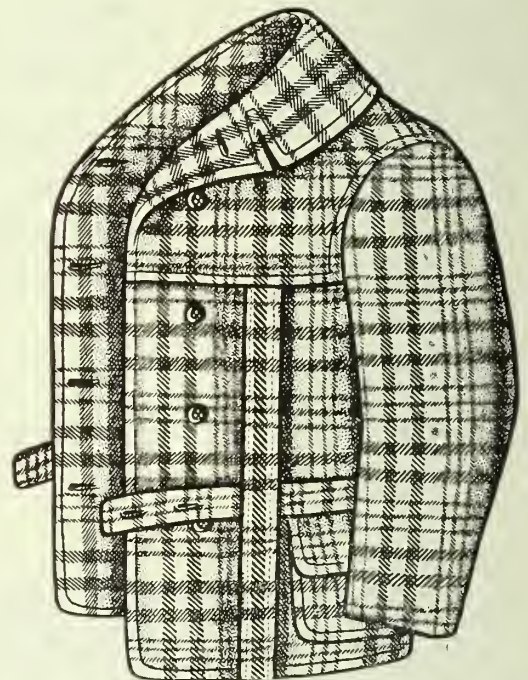


No. 609

"Town" or "Young Canadian"
Brand Mackinaw Coats

"G.-H.-G." "Durabil" Mackinaw

No. 608.—Another example of our celebrated G.-H.-G. "Durabil" Mackinaw Sporting Coat in fancy plaids and stripes. A very handsome garment for pattern, cut and fit. "Durabil" Mackinaw is made up in exclusive patterns for our use alone.

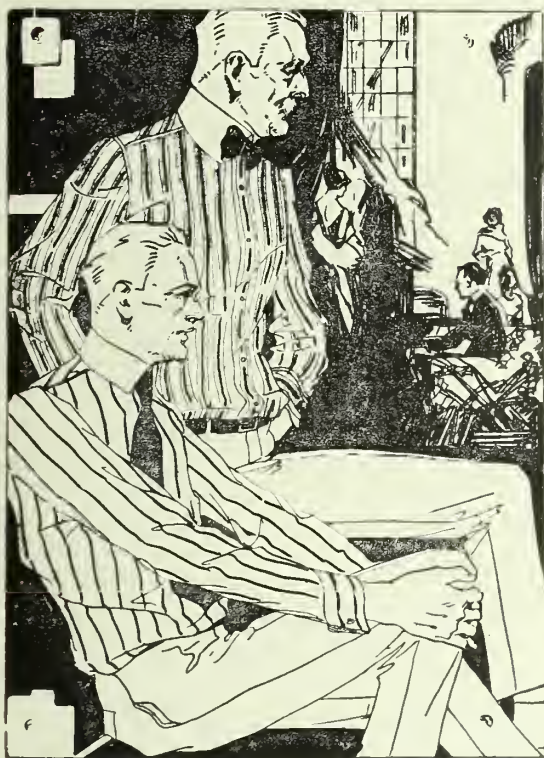


The coat that holds all the comfort dear to the heart of the out-door man, yet sacrifices nothing of style and the niceties of appearance.

These are the coats that give an added zest to the care-free hours spent in the open.

Peck's

Caps and Shirts To Interest Shrewd Buyers



And shrewd buyers number in their ranks merchant and consumer alike.

We please both, because everything is as it should be in the "Peck" line—quality, style, and price—all are right, and both merchant and consumer profit thereby.

PECK'S CAPS embody all that is distinctive and different in head gear, and are tailored to a nicety, to give style plus comfort.

PECK'S SHIRTS occur in a comprehensive and attractive range of the newest fabrics and color tones, and have the style and snap that please particular dressers—the men whose patronage reflects credit on your store.

John W. Peck & Co., Limited

*Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.*

MONTREAL

WINNIPEG

VANCOUVER



Market conditions point to advisability of immediate orders for

Carhartt Overalls

Allovers and Gloves

The continued scarcity of raw materials and restricted output, together with the persistent, heavy demand, have combined to stiffen prices, which show a decided tendency, if anything, to go higher. In view of these conditions, therefore, it would be well for every dealer who can to send along his order now for Carhartt Overalls, Allovers and Gloves, and thereby save himself possible disappointment in Fall and Spring deliveries. Since manufacturers, including ourselves, are producing only enough to supply visible needs, the force of this suggestion is apparent.

Hamilton Carhartt Cotton Mills Limited

Montreal Toronto Winnipeg Vancouver

Manufacturers of Carhartt Overalls, Allovers
and Work Gloves



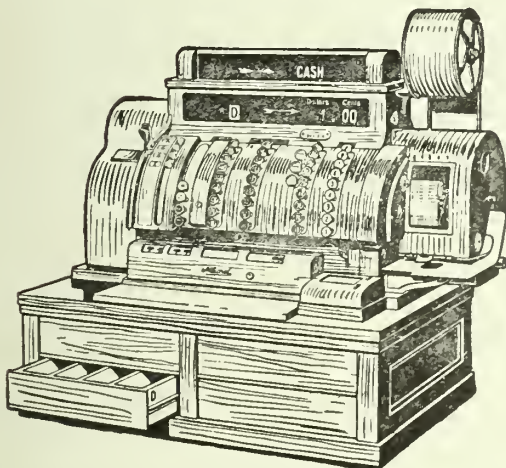
**An up-to-date National Cash Register
would tell if this clerk is worth the raise
that he is asking for.**

NATIONAL CASH REGISTER records would tell instantly whether this clerk had increased his sales enough to make him worth more money.

Up-to-date National Cash Registers give complete daily records of how much each clerk is selling and the number of customers each clerk is waiting on.

They show which clerks are the most valuable. They enable merchants to fix wages on actual selling records.

They give the records needed for a profit-sharing or bonus system. This makes the clerks directly interested in the success of the business. It puts them on their mettle and results in increased business.



The National Cash Register Company of Canada, Limited

BRANCH OFFICES:

Calgary.....	714 Second Street W.	London.....	350 Dundas Street
Edmonton.....	5 McLeod Bldg.	Ottawa.....	306 Bank Street
Halifax.....	100-102 Granville Street	Quebec.....	133 St. Paul Street
Hamilton.....	14 Main Street E.	Regina.....	1820 Cornwall Street
Montreal....	122 St. Catherine Street W.	Vancouver.....	524 Pender Street W.
Toronto.....	40 Adelaide Street	St. John.....	86 Prince William Street
Winnipeg.....	213 McDermot Ave.	Saskatoon.....	265 Third Avenue S.

FACTORY: TORONTO, ONTARIO



Display this Card
in your shop
window

The Overall That Goes All Over

THE STAR BRAND Overall affords complete protection to the clothes it covers, because of its ample proportions and fine fit.

Up to the latest clock-tick in the Overall World, and unsurpassed for durability, comfort and popular price.

Send for samples and prices.

Made by

**The J. B. Goodhue Co.
Limited**

ROCK ISLAND, QUE.

Montreal
211 Drummond Bldg.

Ottawa
76 O'Connor St.

“EVERYMAN’S”

Trousers

Made-to-Measure
Clothing

Ready-to-Wear
CLOTHING

(Everyman’s Brand)

We now offer to the trade a line of high grade, ready-to-wear clothing at \$18.00, \$20.00, \$25.00 and \$30.00.

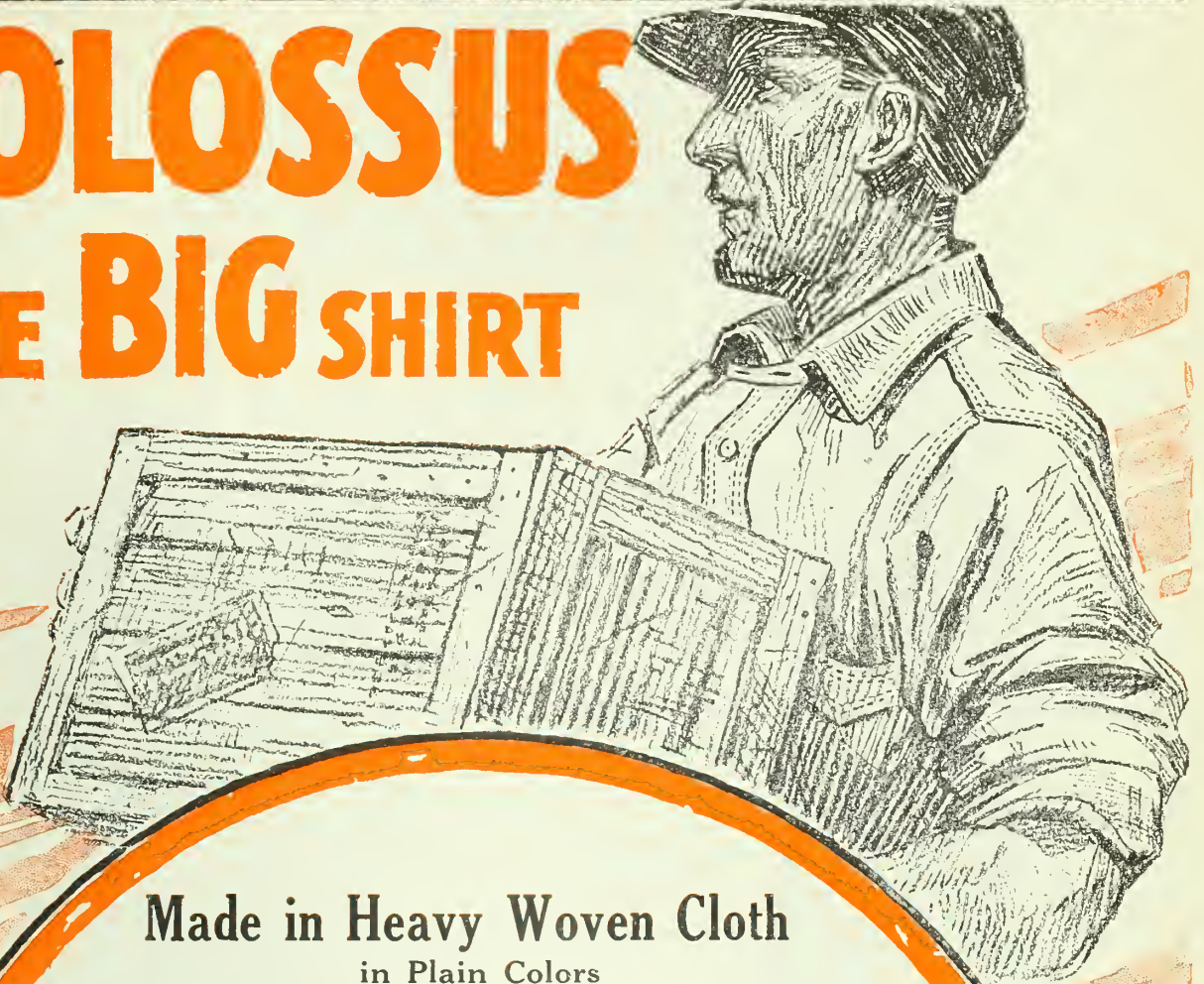
Immediate Delivery

STILL OPEN

A few agencies for Davis Bros. made-to-measure clothes. Write for sample cards, measuring forms and style booklet.

Davis Brothers
Hamilton, Ont.

COLOSSUS THE BIG SHIRT



Made in Heavy Woven Cloth
in Plain Colors

Blue Chambray and Fancy Stripes and Checks

Extra large Body and Sleeves. Double stitched throughout.

Full Yoke and Pocket.

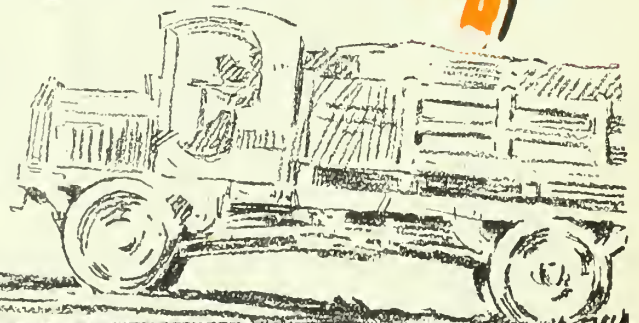
Extension Neck Band and Gussets.

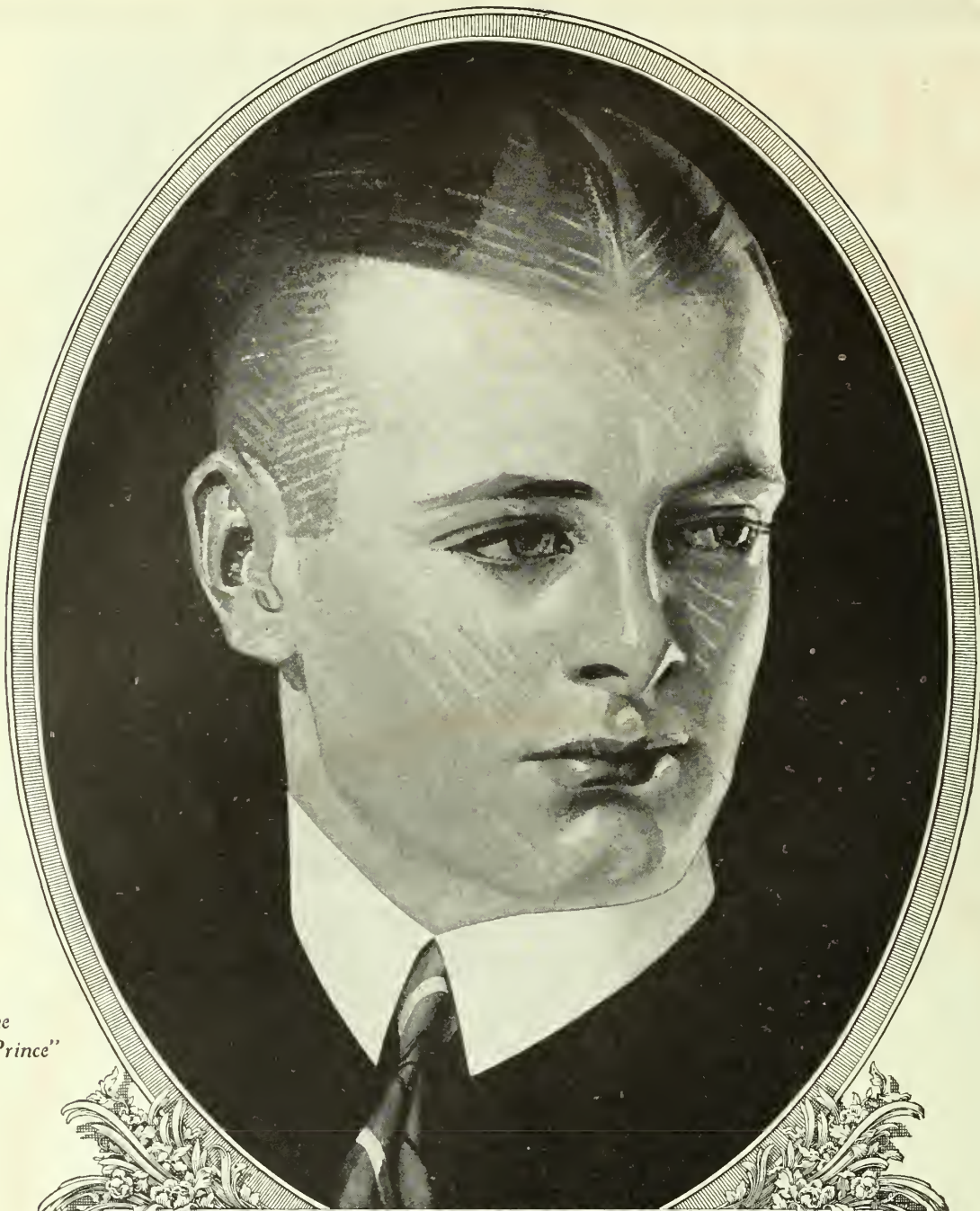
A REAL WORKSHIRT

Value, Durability and Comfort

The CANADIAN CONVERTERS' COMPANY
LIMITED

MONTREAL





The
"Prince"

ARROW COLLARS

ARROWS were the first good collars offered at a popular price. They won their dominant place in favor on merit and have maintained that signal leadership unchallenged for a generation. They are now what they have always been, the best made, best styled, best quality collar offered at the price.

Cluett, Peabody & Co. of Canada, Limited, Montreal

A Potent Sales Factor

will push your sales up to the sky-limit—nothing less. It is supplied you in the "RACINE" line of

Working Men's Wearables

The outcome of an exhaustive study of the needs of working men. Prominent "Wearables" are—

"Racine" Shirts

"Lifesaver" Overalls

and

"Samson" Pants

Designed and finished to stand the strain and stress of the modern workshop. Comfortable without being slack, they have every point of strain amply reinforced, while their tough wear and good shape add to their just popularity.

Put a winning edge on your "Workables" department by laying in a representative stock of the "RACINE" line.

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:

Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY	SYDNEY, N.S.	OTTAWA	QUEBEC	TORONTO
Matabanick Hotel	269 Charlotte Street	111 Sparks Street	Merger Building	123 Bay Street
SHERBROOKE	SUDBURY		RIVIERE DU LOUP	
50 Wellington St. N.	Nichol Range Hotel		Hotel Antil	
THREE RIVERS	CHARLOTTETOWN, P.E.I.			
Main St.	Queen and Sydney Sts.			



Pleased Patrons and Good Profits

A stock of warm, wonderfully comfortable, Atlantic underwear is an investment which yields the dealer big returns.

Wool from the backs of hardy Maritime sheep is knitted into soft, warm yarn and woven into garments which give absolute satisfaction. Atlantic garments never chafe or bind.

Their sale is good business. It ensures contented customers and good profits.

Atlantic Underwear

COMPANY, LIMITED
MONCTON N. B.

E. H. Walsh & Company
Montreal and Toronto
Selling Agents for Quebec, Ontario
and
Western Provinces

15





 & R Co
 "Fit Well"
 WATERPROOF
 BEST BRITISH MAKE

Raincoats that Appeal to Your Business Judgment

When you offer a customer a "Fit-Well" Waterproof, you are giving him a coat that really IS Waterproof—a serviceable all-round weather resister, that will render him impervious to the heaviest rain.

But you are giving him a stylish garment at the same time—one that is cut and tailored in such a manner as to impress the particular dresser.

"Fit-Well" Waterproofs are some of the biggest sales-boosters any store can show, because their value is self-evident.

Our representatives are now on the road with a full showing of our line in Gabardines, Tweeds, Leatherettes, etc., for immediate and Spring, 1921.

S. RUBIN & COMPANY

*Mfrs. of the
"Fit-Well" Waterproofs*

Our New Address:

New Sommer Building, 37 Mayor Street
MONTREAL



Here Are the Points To Drive Home

The maker of a good article like Kitchen's Railroad Signal Overalls can fashion the rivets of salesmanship and send them to you, the merchant, with unerring aim.

It is the work of the retail dealer, in advancing his business on sound lines, to perform the driving home of the rivets so that the final service is completed. Most merchants know that

KITCHEN'S *"Railroad Signal"* OVERALLS



are built with as much mechanical skill and careful planning as the big steel structure that must stand the strain at every point where force is applied. And our evidence of dealers' satisfaction is great enough to make a book.

The Kitchen method is to choose the best of materials that are combined in good work garments. We insist upon the most intensive tests and inspections. We give more than ample room in Railroad Signal garments, and we study every line of overall work to discover what is needed in an overall. We combine these qualities through intelligent direction and craftsmanship. We give the dealer the best service we can think of or read about. And we bring the merits of our garments to the attention of the consumer by advertising that reaches the instinct for good value. It pays to deal with Kitchen's.



The Kitchen Overall & Shirt Company

Brantford

Ontario

Every merchant in the country will see the need of a warm, serviceable Ulster coat to retail—

At a Reasonable Price

The coat illustrated is made of Barriecloth, a new fabric of our own manufacture, and embraces the highest quality of tailoring, plus style distinction, yet moderately priced.

BARRIECLOTH is made in Black, Brown, Heather, Blue mixture, Green mixture, and Oxford Grey. This cloth is positively guaranteed to give entire satisfaction.

Samples mailed on request



The
Robe & Clothing Co.
LIMITED
Kitchener, Ontario



His Majesty George V

The utmost in hat satisfaction is assured you in our line of

“Monarch”
and
“Alliance”
Hats

Popular Hats, retailing at a Popular Price.

Our salesmen will next month submit an exceptional showing of

Fall Hats

For immediate delivery and

Hats for Spring 1921

L. Gnaedinger, Son & Co.

90, 92, 94 St. Peter Street - MONTREAL

Established 1852

Genuine
Leather

Reversible
Coat



Made in Canada
by British workmen who know how.

A Winning Combination

Every merchant will agree that a coat of genuine leather is an attractive piece of merchandise. So also is one of tweed or gabardine, when style goes hand in hand with quality.

But when it is possible to feature two coats in one—leather reversible with a contrasting fabric, then the combination is indeed a "winning" one.

Our genuine leather coat is tweed or gabardine lined—reversible at will, thus adapting itself to all sorts and conditions of weather. It will appeal to your exclusive clientele.

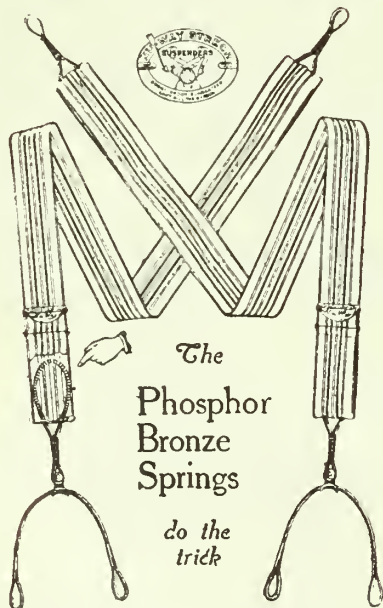
Write to us for samples and price list.



Office and Factory:

437 ST. PAUL W., MONTREAL

THE NU-WAY



The
Phosphor
Bronze
Springs

do the
trick

Guaranteed
to wear a
year, give
more comfort
and yet cost
no more.

If you want to handle a line of Suspenders, Garters and Hose Supporters with merits and profit, write for our latest price list.

Nu-Way Stretch Suspender Co.
ST. THOMAS, ONTARIO

Announcing

our removal to

Darling Building

96 Spadina Ave.

Toronto

where we will be able to give
you still better service in the
future.

Ontario Cap Company

Remember the new address

Visit our warehouse Exhibition time.

MEN'S *Slip On*

FALL
OVERCOATS
and SUITS

To meet the new conditions prevailing to-day on the market we have installed a new department that takes care of your consuming customers whose pocket books are being drained by the *H.C. of L.* We have been successful in placing some two thousand on the market and we have more coming through at the low price of—

\$ 15.00
□ □

In order to get there, we have to make a tremendous turnover on a very small profit and short terms, to roll the ball fast, so this *Special* offer at this special *Price* is at the *Special* terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

Men's and Young Men's Clothes Specialists

234 St. Lawrence Boulevard Montreal, Que.

Challenge Cleanable Collars.



There's real economy in Challenge Collars—with style and convenience thrown in. Tell your customers this. Tell them that a damp cloth will clean them—that they need no laundering and look so much like linen you can hardly tell them apart. It will mean more sales and bigger profits for you.

The working man will buy for economy's sake—the professional man for convenience.

We're advertising them in a Dominion-wide campaign telling the men who wear them that their dealer will supply them. If you haven't a full line in stock, write to your jobber to-day.

Challenge Collar Display stand and dealer helps are salesmen without salary. Write us about yours.

Write us for your supply of
counter envelopes.

The Arlington Co. of Canada
Limited
Montreal Toronto
Winnipeg Vancouver



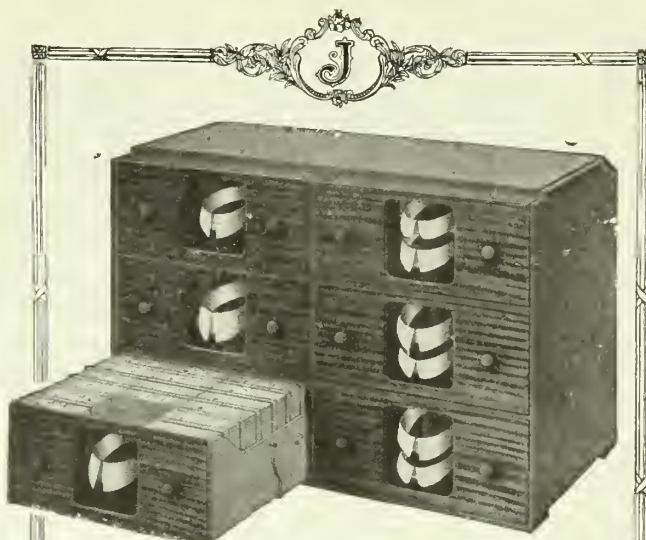
LION BRAND BLOOMERS

are

Distributed through the leading
Clothing People from coast to
coast.

The Jackson Mfg. Co.,
LIMITED
CLINTON, ONTARIO

Factories : Clinton, Goderich, Exeter, Hensall



Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

*You can create an
Ever-increasing demand
By selling*

JAMES CLOTHES

They will appeal strongly to your
customers and enhance your re-
putation for

Boys' Clothes

JAMES & CO.
Limited

200-206 Adelaide St. W., Toronto

Call at our warehouse when visiting the Exhibition

Deacon Shirts

are made to serve
almost every purpose

We manufacture

STARCHED SHIRTS
WORKING and OUTING SHIRTS
FLANNEL SHIRTS
BOYS' WAISTS
SATEENS
OXFORDS
TWEEDS
DRILLS
Etc.

The Deacon Shirt Co.
Belleville Ontario

GEORGE BRETTLER & CO. LTD.

REGD.



Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND



The Trusted Line for the Fall Trade

“OBERON”

BRITISH

MADE

UNDERWEAR

BRETTLER'S famous brand, made in all garments and all sizes for Men, Youths and Boys, is recognized by progressive men's furnishers everywhere as being one of the leading and most reliable lines of British Underwear. Here are a few reasons why: “OBERON” Underwear is woven from high-grade yarns of soft, yet durable quality. It is ample cut and neatly, yet strongly seamed. “OBERON” Underwear looks and IS cosy and comfortable—giving the wearer complete satisfaction.

“OBERON” NECKWEAR

Brettles are actual manufacturers of neckwear, and have always in stock a wide and attractive range of ties in tasteful and exclusive designs, in all up-to-date colourings and especially suitable for the better to best-class trade. We ask our numerous friends who have not yet stocked these goods to make a point of sending us a trial order.

SILK HANDKERCHIEFS

We always hold well-assorted stocks in Madders, Plain Colours, Fancy Colours, and Jap Silks in plain hemmed and hemstitched lines—all of our usual high standard of quality and excellent value.

Samples at the Addresses below :

Western Provinces:

Mr. G. E. Ledger,
62 Grace Court,
Cornox Street.

Vancouver - B.C.

Eastern Provinces:

Marshall & Harding
Carlaw Bldg.,
Wellington St. W.,

Toronto

GEORGE BRETTLER & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND



A line made up to suit the most discriminating buyer

For sheer individuality and superior construction, our range of Hats and Caps are second to none.

Our knowledge of what is correct and effective accounts for the popularity of Canadian Brand Hats and Caps.

On September the 1st, our travellers will be going out with our new line for the Spring of 1921. For the variety in materials and styles, for quality, and for reasonable prices—this range for next spring cannot be equalled. See these samples before buying—and you'll agree.

Canadian Cap Company

221 Richmond St. West

Toronto

Ontario

Get the
Habit of Carrying
Mackenzie
Guaranteed Lines

MACKENZIE BRAND

And Learn
Why They
Are Sold from
Coast to Coast



Mackenzie Brand Shirts

will sell better every year.

They are the ideal shirt for Sportsmen, Farmers, Lumbermen, etc., because of their roomy cut, giving comfort in every movement. They are made from first-class material and the workmanship is faultless.

We will be pleased to forward you prices and information. Write us to-day.

Our Lines are—
Mackinaw Clothing
Shirts Underwear
Socks Sweaters
Overalls and Pants

Mackenzie Limited

Ottawa

Canada



An Essential
Part of Being
"Nattily"
Dressed

MARATHON

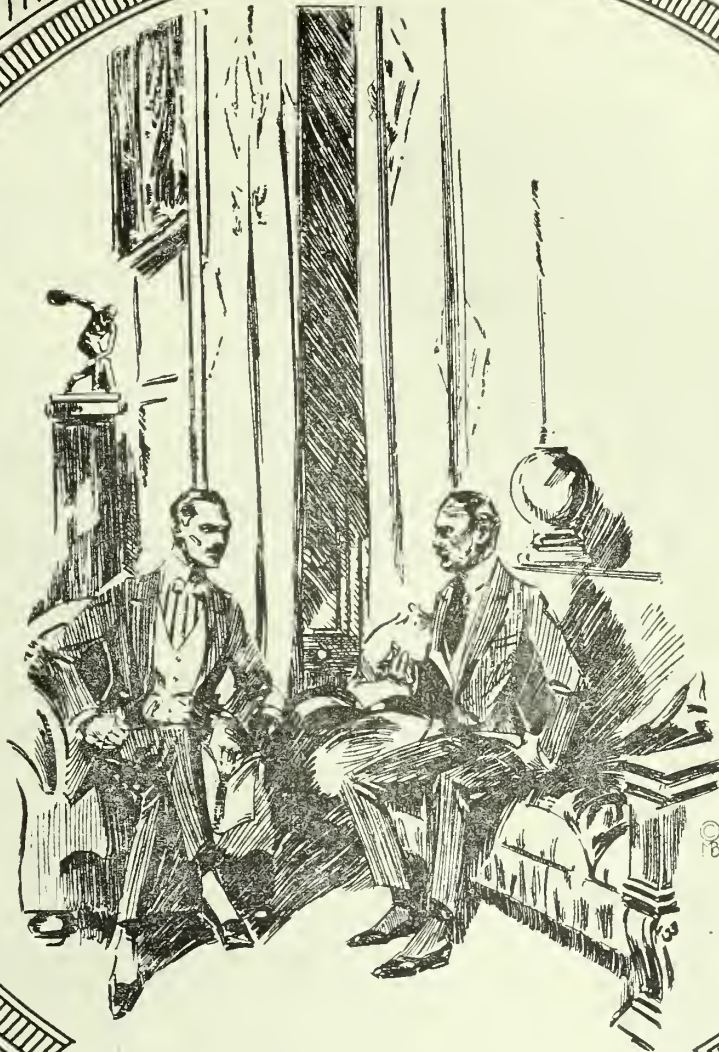
WASHABLE FLEXYDE

BELTS

The
Marathon
idea has been
growing in popularity,
to the point where Marathons
are now the most popular belts for
men—and their popularity will continue
to increase because of the merit of the belt and
the intensive national newspaper advertising.

ARE YOU SELLING THE FULL LINE?

Samples and prices on request to JONES & ROBINSON, BROCKVILLE, ONT.
Exclusive Canadian Distributors of Marathon Flexyde Belts.



When a man wants individuality in his clothes, when he wants those personal touches that mean so much, he wants something that is mighty important. And men do want it—that is the why and the wherefore of Leishman Special Measure Clothes. Clothes made to their owner's own particular measure, garments backed up with the cloth, the fashion, and the inside work—that unseen handiwork that keeps them always looking at their best. Leishman Clothes suit their wearer to a "T."

*Wm. H.
Leishman
& Co., Limited*

MAKERS OF
THE BEST
TAILORED
GARMENTS
FOR
MEN

Wm. H. Leishman & Co.,
LIMITED
68 Temperance St.,
Toronto

There are still openings in some places for representatives for our special measure clothes. For a good, sound business proposition along the clothing line, our Leishman agency cannot be equalled. Drop us a line, and we'll send full particulars gladly.

Perhaps you would like to see us personally. Visit us, then, when in Toronto for the Canadian National Exhibition. We would esteem it a pleasure if you call and examine what we have to offer.

The Dale Wax Figure Co., Ltd.



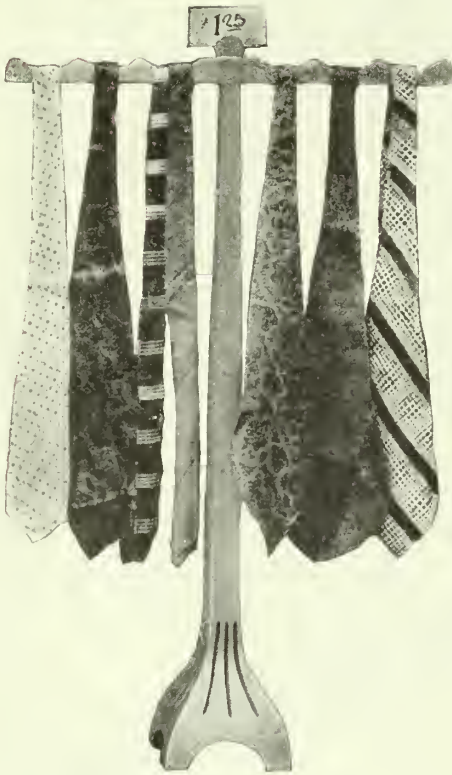
Make Buyers out of Passersby

Goods well displayed are half sold. Make customers of onlookers by using our up-to-date fixtures.

The first step towards making a sale is making a favorable impression. Your merchandise will be judged. Show it to its best advantage. Its qualities are best enhanced by using the Dale fixtures.

We are always ready to meet your requirements in fixtures especially suitable for your trade:

Visit us at our warehouse when at the Exhibition, a cordial welcome awaits you whether you buy or not.



Dale Wax Fixture Co., Ltd., Toronto.

MONTREAL, 150-Bleury Street
VANCOUVER, E. R. Bollert & Son
501 Mercantile Building



IT APPEARS ON ALL OUR SOCKS

Your reputation— *what is it worth?*

To your business it means success, so why risk it by selling "so-called" quality Socks? "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making, so why gamble with your reputation? Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

NOW

The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company

373 Aqueduct St., Montreal

Stocks carried at **TORONTO** and **WINNIPEG**

"Kayser" Celebrated
GLOVE for
 Real Chamoisette Quality
 MADE IN CANADA

The "Kayser" glove will maintain the reputation of your house for giving value. Your customers know that Kayser Chamoisette Gloves look well, wear well and are best in the long run.

Radium  Hosiery
 Registered

for men, women and children. It has proven particularly attractive to mothers who do nearly all the family's buying. Hosiery is one of her greatest needs, but her sense of value makes buying easy as well as inexpensive. She has learned the saving in purchasing "Radium" hosiery.

Absolutely dependable, comfortable, good-looking and long-wearing. In every style, weight, size and color to meet every selling need of the retailer.

P. K. COMPANY, LIMITED

Successors to

PERRIN FRERES & CIE
 Sommer Building, Montreal

IDEAL

“Engecie”
GLOVES

MADE IN ENGLAND.

PERFECTION OF MANUFACTURE.

ACME GLOVE WORKS, LIMITED

MONTREAL

SOLE AGENTS FOR CANADA

We have pleasure in advising the trade of our appointment as exclusive agents for these celebrated gloves.

The line comprises high-grade Lisle Thread and Chamoisette Gloves for men and women.

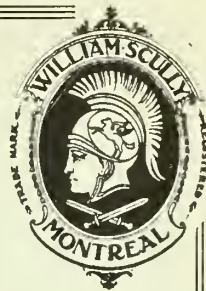
Some styles are now in stock—and during the month of August we will be showing a complete range for Spring (1921) delivery.

ACME GLOVE WORKS

LIMITED

MONTREAL

Equipment for Municipal and Industrial Bands



These organizations are always interested in distinctive badges, caps and uniforms. We specialize in equipping and manufacturing

Uniform Caps, Gold and Silver Embroidered Badges, Metal Badges and Buttons

For every class of uniformed employee, porters, firemen, chauffeurs, etc.

Scully Uniform Equipment business is quick and permanent, thanks to the high standard of material, workmanship and style that stamps its entire output.

Write for our illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY STREET, MONTREAL

Staunch and Sturdy, Like the
Men Who Wear 'Em

Haugh Brand Products



bring in old customers year after year, but better still—they bring in NEW customers each and every year.

The Reason?

Sheer in—and—out, through—and—through, dollar — for — dollar value.

Call and see us during Exhibition. We will extend a cordial welcome, and there is no obligation to purchase.

The J. A. Haugh Mfg. Co., Ltd.
TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts,
Overalls, Bloomers, Trousers and Shopcoats



Write and let us
have our man call,
or send you samples.

Thistle



Brand

Your store will benefit with a stock of
our

Waterproof and Motoring
Top Coats
For Ladies and Gentlemen

An ideal combination of beauty and utility,
they are the greatest trade builders and
trade holders any store can show.

Samples now being shown
by our travellers.



THE SCOTTISH RUBBER CO., LIMITED
316 Notre Dame Street W. MONTREAL

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.

(Manufacturers and Warehousemen)

4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.

"Carlinton" Overcoats.

"Heath" Ready-to-Wear Suits.

Sports' Jackets and Trousers.

Flannel Trousers.

Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.

(Manufacturers)

63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:

SIDNEY J. CLAYTON

606 CARLAW BUILDING, WELLINGTON ST. WEST, TORONTO

PHONE ADELAIDE 4449

THE
Lang
SHIRT

*What the future may bring holds no
fears for us nor for the dealers
who represent us, because*



*is for the man who takes pride in being well-
dressed, and insists on Quality Shirts.*

*If you are particular about the kind of shirts you sell,
your choice will bear the LANG LABEL.*

The Lang Shirt Company, Ltd.

Kitchener, Ontario

MEN'S WEAR REVIEW

Issued on the first of each month

Published by

THE MACLEAN PUBLISHING CO., LIMITED
143-153 University Avenue - Toronto, Canada

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BOSTON—734 Old South Building

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A NERVOUSNESS PASSING

IT seems inevitable that business conditions prevailing in the United States should be reflected on this side of the international border line. Every week there is an illustration of this fact; the most recent is that increases granted to railwaymen on the United States lines will be similarly granted in this country. When, two months ago, a wave of price-cutting began in the United States as a result of the sale announced by John Wanamaker, of New York, there were more than faint echoes of it in Canada. Many men in the trade who, perhaps, did not see far into the future and who were unmindful of the unalterable laws that govern the prices of all commodities, believed that the much talked-of slump had come and that they must seek cover. Good merchandise was not needlessly sacrificed, except in instances where financial pressure from above necessitated. And if care had been taken during the last few years to keep all assets liquid such instances would have been the exception altogether; there would have been very few of them.

The price-cutting wave of the United States has practically died out, having thrown upon the shores of 1920 a few wrecks that might have avoided disaster had greater forethought been exercised. The nervousness across the line has almost passed off, and the outlook for the Fall trade is daily brightening with improved reports of crop conditions. The same thing has happened in Canada. The prospects for 300,000,000 bushels of wheat from the West are exceedingly good and the general crop situation over the whole of Canada is most encouraging. There is no cause for further nervousness if, with what uncertainty there still is, merchants will attend to the legitimate requirements of the trade.

A NEW BOARD OF COMMERCE

DEMANDS are being made by the public press for further activities by the Board of Commerce and the Retail Merchants' Association of Canada have expressed themselves as not being opposed to its reconstitution along lines that will meet the demands of the public and do a real service to the Canadian people. Men's Wear Review believes that the Board of Commerce could render a signal service to the country if properly constituted and if its members approached the task before them in the proper spirit. But to start out on the assumption that every business man in Canada is a profiteer is not to appeal to the spirit of cooperation that has been shown by business men heretofore. If there are loopholes in the system of merchandising in this country that might be plugged up to the advantage of the public, we believe that business men are as anxious to plug them as anyone is. A round table conference at which men of the different branches of the trade were represented would do much toward this desired end. And, following such a conference, there is still enough honesty in Canadian business men to lay bare to the public the cases of profiteering amongst themselves.

BRIEF EDITORIAL COMMENT

CHEER UP! We may have a day or two of Summer yet before Winter continues.

* * *

WE HEARD of a grocer in Guelph the other day who charged a customer a tax on a ham that he bought. He is as bad as the Port Arthur merchant who charged \$1.60 tax on a \$16.50 suit.

* * *

THE RETAIL Merchants' Association passed a resolution admitting the press to the Dominion Board meetings in future. It might be well at the same time to appoint a Board of Censors.

* * *

AS THE editor of Men's Wear Review travels about the country complaints are constantly heard of men of the trade who are engaging in reckless advertising. A local organization which always results in a better feeling among the merchants would do much to get rid of the reckless advertiser.



Saskatchewan, Alberta, Manitoba and B. C. Taking Steps Toward Provincial Organizations

"I Look Forward to Formation of Dominion Organization by February, 1921," Says R. F. Fitzpatrick—Temporary Officers Already Appointed in Saskatchewan—Provincial Convention in B.C. Probably in September—Only Eastern Provinces Left to be Organized.

THE formation of a Dominion Association of Retail Clothiers looms up very promisingly at the present time. It will be remembered that R. F. Fitzpatrick, of Toronto, vice-president of the clothing section of the Ontario Retail Merchants' Association, was delegated by this section to attend the annual convention of the Dominion Board at Vancouver, held in that city late in July. In addition to attending this convention, he left Toronto under instructions to do considerable missionary work in the western provinces toward the formation of provincial clothing associations, having in view, of course, the ultimate formation of the Dominion Association. Mr. Fitzpatrick has returned from the convention, and his report is most encouraging for the future of the trade in Canada and gratifying to Ontario officers who have labored untiringly in their efforts to bring about a national organization for Canada.

Western Provinces Taking Action

Not only at Vancouver, where the convention was held, did Mr. Fitzpatrick come in contact with provincial secretaries of Retail Merchants' Associations and talk the matter over with them, but he personally called on clothing men in leading western cities and laid the proposition before them, emphasizing the advantages to be derived both from a provincial and Dominion organization. The response to his missionary effort has been most gratifying. In the province of Saskatchewan, a clothing section has already been organized and a list of officers submitted which will, in all probability, be confirmed when the clothiers of the province are called together. The officers suggested are A. E. Wyld, of Melfort, J. Wood, of Swift Current, H. D. McPherson, of Regina, Mr. Sheehan, of Prince Albert, and Frank Dunn, of Saskatoon. The secretary of the clothing branch will be, as in Ontario, the secretary of the provincial branch of the Dominion Retail Merchants' Association, and he is F. E. Raymond, of Saskatoon.

Probable B. C. Convention in September

Clothing merchants of Vancouver are enthusiastic for the provincial and Dominion organizations and so expressed themselves to Mr. Fitzpatrick. They feel that much can be gained by falling in line with the other provinces and forming a national association through which

the interests of the clothing industry in general will be promoted and the standards of efficiency in merchandising, advertising and all phases of the clothing business improved. A committee of clothing men has been appointed, and the duty of this committee will be to get in touch with the different sections of the province with a view to calling a provincial convention of clothing men at which a clothing section will be properly organized and officers for the same elected. Mr. Fitzpatrick was informed that this convention would probably be called some time in September.

Manitoba and Alberta, Too

Manitoba and Alberta are also falling in line and it is more than likely that their provincial organizations will be completed before the end of the present year. Mr. Fitzpatrick saw W. E. Humphries, of Winnipeg, on the way out to Vancouver. Mr. Humphries is the president of the Winnipeg Retail Merchants' Association. As a result of their conference on the matter, Mr. Humphries asked Mr. Fitzpatrick to submit a report to him on his return to Toronto, telling what had been accomplished toward the formation of provincial associations in the other western provinces, and outlining the benefits that had been derived through the organization of the association in Ontario. Upon receipt of this report, it is understood that Mr. Humphries will begin the formation of the Manitoba organization.

In Alberta, Mr. Fitzpatrick discussed the question with F. L. Thompson, Edmonton, president of the local retail merchants' association, and with J. Garden, of Calgary, a prominent clothier of that city. They, in turn, are getting in touch with the provincial secretary of the R.M.A., Mr. Kallas, having in view the organization of an Albertan clothing section of the Provincial R. M.A.

Only Eastern Canada Remains

With the western provinces and Ontario now all well on the way to a complete organization within themselves, there only remains the eastern provinces to be organized. Quebec, New Brunswick, Nova Scotia, and Prince Edward Island are still without organizations, though it is part of the plan of the Ontario executive to set in motion machinery for the organization of these provinces as well as the western ones. With such splendid results following the work of Mr. Fitzpatrick throughout the west, it will be easier

to get the eastern provinces to fall in line

Provincial Convention in 1921

"I think the outlook for a Dominion organization," said Mr. Fitzpatrick to Men's Wear Review upon his return from the west, "was never more hopeful and I confidently look forward to the formation of a Dominion organization of clothing men by February of 1921."

Representation on Dominion Board

At present, the clothing men of Canada have no representation on the Dominion Board of the Retail Merchants' Association as such. Mr. Humphries, of Winnipeg, is on the executive board but not as a clothing man. While attending the convention at Vancouver, Mr. Fitzpatrick was able to father and put through a resolution whereby the clothiers or any other trade section may be given representation on the Dominion Board when they have formed a Dominion Association. At present, none of the trades have formed a Dominion organization and it looks as if the clothing men will be the first to be able to take full advantage of this resolution.

TALK ECONOMY TO OVERCOME SALES' RESISTANCE

Strange as it may seem, it is possible to talk economy to a customer to overcome his resistance to purchasing. But it must be the economy of quality. The several lines of men's wear for Fall will not be any lower in price than they were a year ago, many of them will be higher in price. It will be harder to sell goods, particularly the goods that are expensive and on which there is a luxury tax. It presents a somewhat formidable difficulty to the proprietor and his salesman; but it will have to be faced and overcome if merchants are to "carry on" as usual. There is and always has been economy in quality, and it might be wise with the beginning of the Fall trade to devote more time and attention to the study and exposition of quality to the customer. Point out to him that, while goods are high in price, it still never pays to get a cheap article. In the long run, the best article is the most expensive one; or, to put it another way, perhaps, the most expensive article in the long run, is the cheapest one. Fall will be a splendid time to talk values and the economy of good values.

Making the Boys' Department Pay; Separate Department for Little Men

Graftons', of Hamilton, Use Lady Clerks in Boys' Department—Liberal Use is Made of Premiums—Boys Always Remembered in Clothing Advertisements—Circular Advertising.

NOT only from the standpoint of immediate sales and good profits, but looking to the future, clothing men are beginning to see the great possibilities in a boys' department. To make firm friends with the "little men" is to retain their friendship as big men whether it be in the personal or the business relationships of life. It is worth while, therefore, to cultivate their friendship, to make them feel that they have a place in the world. In conducting a clothing store, it is worth while to look after their special requirements and to make them feel when they come into the store that there is a spot in that store specially reserved for them. Many merchants, in their advertising, too, do not overlook the boy; their needs are finding a larger space in the daily advertisements of many men of the trade than they used to. And merchants say it is a paying proposition

According to Mr. Watson, the manager of the Grafton store of Hamilton,

this branch has devoted more space to the boy's department than any other of the Grafton branch stores. And it is a separate department, on a floor by itself away from the spot where the bigger men do their shopping. "Formerly, all our goods were on the one floor," said Mr. Watson to Men's Wear Review, "but we have found that it pays to have the boys' department on a floor by itself. Probably nine-tenths of the buying of boys' clothing is done by the mothers and they do not like to be bothered by having men around. They like to buy exclusively in a department by themselves." In Grafton's Hamilton store, this large department, too, has its respective departments in which boys' furnishings, hats, etc., are kept.

Grafton's have found that the use of lady sales clerks has been a good thing for the department. In the clothing department, they have two men and one lady who look after the needs of the boys. "We find that when it comes to selling the younger children," said Mr.

Watson, "a lady sales clerk works very well. They seem to appeal to the mothers better and to show more patience with the kiddies, who are apt to get nervous when they are buying. In the furnishings department we also have a lady clerk."

"What draws the boys most is our premiums; we find them a great drawing card. They come in for footballs, baseballs, catching mitts, base-ball bats, hockey sticks and many other minor sport goods, which we give away as premiums. We give a premium for each dollar's worth of goods bought and when the premium reaches the figure which will purchase the article the boy wants, he comes in and gets it. So far as the premiums themselves are concerned, we secure as good premiums as the merchandise which we sell, believing that to give away a poor premium is not to hold business from the boys.

Keeping the Boys in the Fore

"We try to keep our boys' clothing

Continued on page 63



The interior view of Grafton's Boys' Department in their Hamilton store.

Some New Ideas on Salesmanship

President of Advertising Agency, Frank E. Fehlman, Outlines Principles Making For Successful Selling—Advocates Schools of Salesmanship—Consumers' Resistance To Be Highest This Fall.

WITH the exception of a handful of stores, most of them department stores, no store or group of stores to-day attempts to teach sales people fundamental laws based on psychology or the study of human nature, which will enable these sales people to sell customers more quickly, to assist customers in selecting the merchandise they are attempting to buy, or sell sufficient quantities at the time the customer is in the store.

And still you will meet store owners, store superintendents and employers of retail sales people, and retail advertising writers who tell you that it is impossible to get good sales people, and as soon as you get a good one and train him, he leaves and goes to the competitor across the street. I know of a large store in Chicago that employs a great many men. When I first suggested to the owner of this business that he form a training school for his own sales people, and that he permit some of his salesmen to study at a five days' selling school which I was conducting for a clothing manufacturer, his first objection was that his competitor would pick off the best men just as soon as he had educated them.

I admitted that he was absolutely correct in his statement, and that this would continue until he personally assumed the responsibility of directing the selling activities of these sales people through a school of his own, or through an outside school. He would continue to pay a premium for sales people and would continue to add to his selling cost just so long as he ignored some fundamental training for his employees.

Hundreds of stores with 25, 50 and in some cases 100 years of prestige and with reputations of fair dealing, low prices, and everything else that makes a store attractive, will turn over to a green sales person on a bright Monday morning, its prestige and will never consider the effect that this sales person may have on the first ten customers that the salesman tries to serve. Thousands of dollars have been spent to bring ten new customers to a store. They are served by an inefficient, incompetent and uneducated salesman, with the result that this store gets a permanent "black eye," and in many cases the new customer never returns to the store, regardless of the prices offered, reductions, qualities, store service, store location or anything else that is used to bring new business to the store.

Sales people cannot be expected to know over night the technique of selling, nor the simple, common-sense things that an individual should employ when showing merchandise or when attempting to increase the average purchase of

the customer when he is in the store. These things must be taught them.

Out in Harrisburg, Pa., is a retail shop that was opened in September, 1918. The owner of this business, Mary Sachs, is a graduate of the old school of selling, but when she opened her own store, she decided that she would incorporate two or three new ideas in her store service. She rented a shop that was three blocks from the main thoroughfare, she laid it out so that the merchandise was all enclosed, and customers were provided with five separate selling booths. The customer enters a booth, a salesman serves her uninterrupted by other customers, and she only sees a small quantity of merchandise at a time. The advertising of the store never quotes prices, except during the "twice a twelfth-month sale"; pictures are never shown in the ads, and instead of talking about ribbons, hats, coats, suits, furnishings, colors and a thousand and one stereotyped statements made by the average advertising writer, she confines her advertising to news of Harrisburg, and the news of her own shop which is developed by her customers. Her advertising occupies about 7 inches on 2 columns for a period of three times a week—rain or shine. During the first year she did a gross business of 15 per cent. Her sales people are the highest salaried sales people in the town. They know color combinations, they know lines, something of interior decoration, and they know a great deal about the merchandise in the store. With them selling has changed from the drudgery of showing quantities of merchandise, sorting stock and the dozen and one other details of many stores, into a fine vocation of professional selling. Once every two weeks this group meets and studies some of the new laws which have been developed by educators. Practically all their study is concentrated on how to understand people more quickly, and how to do things for certain types of people that will make them know of this store as a service institution rather than a shop dealing in suits, coats, hats, furs, etc.

The average store owner throws up his hands when the suggestion is made that he start a school. In 9 cases out of 10 he is an old-time salesman who was born with a certain knack for selling and training. He rebels at the idea of his being responsible for the improvement of the selling ability of his own organization, yet he must do this sooner or later, if he is to compete with the newer type of merchant who is presenting himself in almost every town and city in this country. Teaching is one thing and selling is another, but the average store owner can easily form a selling club

and conduct it with the assistance of two or three of his own people. In every organization you can always find some one who enjoys co-operative work, and who can serve as chairman of a committee of three to plan their meetings, and stere selling demonstrations and study classes. The De Pinna store in New York City have had a selling club composed of their sales force which has now been in successful operation for over three years. This club meets once a month and with its several committees practically suggests the store service of this very successful institution. Committees on efficiency, on accounting, stock keeping, stock arrangement, entertainment, etc., present their reports monthly and from their suggestions the store management evolves new policies and new plans for the successful promotion of this business. Of course the advertising manager finds it much easier to advertise this type of store, because he can emphasize the service of the store and bring new customers out of curiosity.

One of the greatest mistakes made by store owners and people who attempt to teach their selling organization, is that they pitch their selling plans too high and their educational plans too high. A man with an income of \$10,000 a year, thinks differently, writes differently, talks differently and argues differently than a man who is making \$25 or \$50 a week. So it is best to start out with a simple plan, a simple program, and from there to more pretentious plans and scheme for improving retail store service.

Few sales people have any real idea of the merchandise they are selling, for the simple reason that their wants are simple and their expenditures covering a year are very low in comparison with some of their customers. The woman who buys 10 hats a year may find it a difficult thing to buy two or three at one time from a sales woman who can only afford 2 hats a year. A salesman who limits himself to 2 suits of clothing a year would find it hard to sell the average customer 3 or 4 suits at one time. Yet there are thousands of men in the United States, who, in spite of present high prices, invest in from 4 to as many as 12 suits in a year.

One of the surest and most effective ways for a sales person to explain all types of merchandise is for him to insist that everything that is bought for his home, his wife or his family be changed as new merchandise appears on the market. Don't use the same talcum powder months in and months out, buy a different kind of tooth paste, buy different brands of coffee, buy different suits made by different makers, buy different hats,

Continued on Page 63.

Beats Waste Paper Basket in Advertising Stunt; Makes Initial Bow by Giving a \$5.00 Cheque

Shannon & Quinn, of Hamilton, Adopt a Scheme That Brings Good Results—Meeting Difficulties of Luxury Tax—Spends \$15,000 a Year on Advertising—Dresses Over 300 Feet of Window Space.

ON April 10th, 1920, Shannon & Quinn opened up a new store on James Street, Hamilton. Just how to introduce themselves to the public was a matter which gave them a good deal of consideration. They were opening up a store which was to carry an exclusive stock of men's clothing—nothing else—and they wanted to let the men of Hamilton and the surrounding district know about it. They had confidence that it was worth knowing about, that they had something that would appeal to the men of that section of the province; consequently, they were willing to spend not a little money in making their first bow to the public. They reasoned that, just as they felt that a man wearing one of their suits of clothes would make a favorable impression wherever he might be, so they must make as favorable an impression with the men they hoped to clothe. Just how they introduced themselves to the public is told in the accompanying letter which appears on this page and by a fac-simile of the cheque which they issued on that occasion.

Did Not Throw it Into Waste Basket
"My whole idea," said Mr. Shannon, in explaining the scheme to Men's Wear Review, "was to get something that men would not throw into the waste paper basket. That is invariably the trouble with the vast majority of the circular letters that are sent out. I know from experience, for when I open my morning mail, in many cases I just glance at the top of the page and consign the letter to the waste paper bas-

ket. We mailed one of these cheques to every man in Hamilton and to many men in the outlying districts and we had results." Mr. Shannon showed Men's Wear Review a big stack of cheques that had been cashed on the opening day and within sixty days after that date, a stack that sufficiently testified to the results that had been obtained. "When men received this letter," continued Mr. Shannon, "they read it. The cheque was the arresting thing about it, as you can see. Not only did men come in to cash their cheques on merchandise but we had many replies from the letter itself. Some men returned the cheque, frankly stating that while they appreciated the receipt of the cheque they had no use for it at the present time. We knew that men had read the letter, that we had announced ourselves well to the public even though, for the time being, we might not have got business from such men."

Still Another Scheme

Shannon & Quinn had been in business only a little over a month when the Minister of Finance brought down the budget announcing that there would be a ten per cent. tax on all suits over \$45; and, at the first announcement, it was on the total amount if over \$45. They still wanted to prosecute their introduction as exclusive men's clothing outfitters. To further this they announced that the public could have their pick of the stock at \$45. "We put in suits of clothes that cost us as high as \$50," said Mr. Shannon, "but we did a

big business for ten days and got to know a lot of people and made a lot of friends." He said that they needed some advertising and wanted to get off to a good start and this was another scheme they had adopted to bring this about.

Great Believer in Window Display

Mr. Shannon is a great believer in window display. In the Shannon & Quinn store and the Shannon & Grant stores combined, they have over 300 feet of window space to dress and they make the very best use of it. Everything in this 300 feet of windows is changed at least once a week by a man who devotes his entire time to window dressing. The windows are divided into many sections and a number of these sections are changed more frequently than once a week. The two stores are both on corners, and beautiful windows are stretched along the entire side of both stores as well as the front windows. Mr. Shannon says they notice immediately how the sales will fall away on merchandise after they have taken it from the windows.

Also Heavy Newspaper Advertiser.

Hand in hand with the window-dressing, Mr. Shannon runs his advertising. He is a firm believer in the power of newspaper advertising to the extent that he says he spends more than \$15,000 a year with the Hamilton newspapers and in other lines of advertising. But the bulk of it is with the newspapers.

Shannon & Grant are, at present, running a \$300,000 adjustment sale and

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NOT NEGOTIABLE EXCEPT AS CREDIT ON SUIT OR OVERCOAT AT SHANNON & QUINN'S STORE WITHIN SIXTY DAYS FROM DATE	No. 1	HAMILTON, ONT.	April 1, 1920.
	<h2 style="margin: 0;">Shannon & Quinn</h2> <p style="margin: 0;">Limited</p>		
	PAY	S.F. Washington	OR ORDER
	Five	100 DOLLARS	
	\$ 5.00	SHANNON & QUINN LIMITED	
		<i>C. R. Shannon</i> PRESIDENT	

Merchandising on a Declining Market; New Conditions Create New Problems

Higher Standards of Salesmanship Will Be Required—Advertising Will Take on a New Value
—Buying on Replacement Values to be Considered—Retailer Can Lead the Way.

IT is conceded by manufacturers and wholesalers in nearly all lines of men's wear that the peak in prices has been reached. Perhaps, there are a few odd lines yet on which there will be some advances; labor demands have a good deal to do these days with increased prices. Sooner or later, the time was bound to come when two outstanding conditions would dominate merchandising from the mill down to the consumer: One, that supply and demand would be more nearly adjusted than they have been during the last three years; the other, that prices would reach such a level beyond which the consumer would refuse to go. It now seems that that time has been reached; even in the face of increases that seem impossible to avoid, manufacturers state that they will try to keep prices from going any higher. The anxiety of the retailer to adopt a similar policy cannot be gainsaid; he is the one who bears the brunt of public criticism of high prices and has to meet whatever resistance there is from the consuming public.

Creates New Conditions

The coming of such a time in the history of merchandising puts an entirely new complexion on the outlook of trade. During the last two years, salesmanship has been comparatively easy; now it will be harder. There will be greater public resistance to those qualities of salesmanship that have to be brought into play by the man who stands behind the counter. It is undeniable that the consuming public is looking for lower prices. The daily newspapers have created the entirely false impression in the minds of the people that clothing men are profiteers, and this attitude has been aggravated by clothing men themselves who have indulged in an orgy of advertising during the last few months which lent itself to the view that enormous profits had been made in the trade. Now, the fact remains that, while prices seem to have reached the peak, the decline, as Men's Wear Review said six months ago, will be gradual. Prices are not going to tumble down like a house of cards and force legitimate merchants, who have used their profits wisely, into bankruptcy. The public is looking for much lower prices; much lower prices are not coming. It will probably be the Fall of next year before any marked change in prices will be noticeable; and much water will flow under London bridge ere then which may change again the whole complexion of the trade.

No longer does the easy dictum, "What Can I Get," almost entirely govern the

trade; it is "What Can I Give." Merchandise will probably be easier to get than it has been of recent years. The retailer, if he be wise, will aim at higher standards of service, for, in the end, it is the service which a store gives that brings and continues to retain its patronage. That service can be largely given by the man who stands behind the counter. Salesmanship will mean more in the trade during the coming years than it has during the immediate years that have just passed. Courteous, painstaking honest salesmen who can wisely suggest to their customers and help them in the selection of their merchandise will be required behind the counter. In this same issue there is an article on salesmanship by Frank E. Fehlman which enunciates some new principles of salesmanship worthy the consideration of every man who handles merchandise over a counter. In it there are some wise suggestions for the proprietor to consider; he, too, can be a great factor and can do a good deal to improve the standard of salesmanship in his own establishment. The resistance of the consumer will be more pronounced from now on. His expectation of much lower prices will have to be explained away; for a year at least, the luxury tax will have to be paid; and payment of prices at their very peak will have to be justified. Therein is a task of salesmanship.

New Value of Advertising

Not only will the resistance of the individual customer be harder to overcome when he stands in front of your counter to purchase merchandise, but it will be harder to get him into your store at all. Competition will, from now on, be keener than it has been during the last two years. The scarcity of all lines of merchandise created an attitude of mind in the customer which prompted him to accept the merchandise offered without taking advantage of even what little competition did exist. Now, it will be different. People are not only looking for cheaper values; they are looking for better values at cheaper prices. Your advertising will take on a new value and significance and will have to be tuned to the different conditions that exist in the trade. There will have to be a new appeal in it, the appeal of good service, of sound values, of satisfactory merchandise. There will still be some extravagant buyers, but the will of the people as expressed in popular clamor is that lower prices must be given or they will buy less. With prices as they have been, their yearly budget has been getting out of hand. Now, they have to economize

somewhere and it is for the retailer to tell them through their advertising where and how they can economize.

Replacement Values

There is still another important consideration which the retailer cannot overlook. During a rising market, one buys with uncertainty both as to accepted price and time of delivery. With markets stable, it is different again and mark-up is, probably, based more on cost than on replacement value. During a rising market, it is legitimate and wise to mark the selling price on replacement value. Will the same principle hold when markets are stable? Perhaps not. Profits may have to be shaved a bit to meet the public demand and to meet keener competition. Merchandising on stable markets will be easier than it has been during the last few years when there has been a wild scramble for goods. But competition will be keener, there will be more figuring with the pencil to ascertain how fair profits can be had on smaller margins. Prices will be fixed with the idea in mind of attracting by value rather than flattering the purchaser with a showy price. In displaying merchandise, economy will more largely govern than hitherto so that fresh orgies of extravagance may be curbed.

The retailer is the key to the whole industrial situation. He is the great medium between the consuming public and the manufacturer. This is illustrated a thousand ways every day. When the working man demands a higher wage he does so on the ground that the cost of living has advanced because he has to meet a heavier budget for the common necessities of life. The spending of that budget is the history of transaction between the consumer and the retailer. The retailer, therefore, can do a public service by teaching and preaching economy through his store, bearing in mind that he is justly entitled to a fair, though not an exorbitant profit.

ST. THOMAS STORE SOLD TO UNITED FARMERS

The clothing store of S. Graham, of St. Thomas, was recently sold to the United Farmers Co-operative Company, Limited, of Toronto. It is the intention of the United Farmers to open a general store in that city in which staple dry goods, men's ready-made clothing, boots and shoes, and groceries will be carried. The stock was subscribed to by the farmers of Elgin county. The store will open about the 10th of August.

Conditions in the Woollen Trade; Demand for Finer Grades Continues

Buying and Selling at a Standstill—Coarser Crossbreds Not Easily Saleable—New Wages Award—Labor Costs Increasing—Advises Conservative Buying.

CONDITIONS in the woollen industry are well described in a London letter received by Men's Wear Review recently and which is as follows:

"The wave of pessimism which has swept over the woollen trade during the past few weeks still continues adversely to affect buying and there is practically nothing doing in either the wholesale or the retail ends of the business.

"The next few months will probably register a time of difficulty but the general opinion is that the troubles will pass and that when the present crisis has ended business will resume its level.

"The present is a time for all concerned to pull together and to keep cool heads and preserve unbiased judgment. It is a financial matter, no doubt, and when the first effects of this move have passed business will be put on a more stable and healthy basis. The speculators will have been eliminated and the genuine trade will not in future be affected by this parasitic evil which has been a portent of trouble all along.

All Want Fine Goods

"The extraordinary situation is today that everyone wants fine goods and tweeds, and other fabrics made from coarse crossbred wool are not easily saleable. Ladies have turned down tweeds, following the wake of the men's demand for botany and merino qualities. This does not tend toward the lowering of prices, except for the lower grades of cloth. Then there are no stocks of fine goods and any demand from the public will be at once felt by the warehouse men.

New Wages Award

"The wages award will be known shortly. It is said that the west of England manufacturers have fixed up their advances in this respect and one of the leading manufacturers in this district has affirmed that the new increase will cost his firm £40,000 a year. Here is another argument against lower prices. It is all very well to say that prices must come down but they cannot do so whilst wages and every other material incident to the manufacture of cloth, except perhaps wool, has advanced recently.

Only One Thing to Bring Down Prices

"There is only one thing now which can bring down the prices of cloth and that is for the spinners and manufacturers to get really hungry for work for their machinery. The output at present is lower than at any period pre-

vious to the war and the demand is greater. Should the demand drop off so seriously as to cause established producers to seek orders, then competition will be re-established and prices will fall; but as spinners and manufacturers are full up for about a year and the present prices of suits are based on the values of goods bought a year ago, it is misleading the public to give them hopes of lower prices in the near future. So far as one can see prices for suits, etc., must get higher before they can get lower.

"Textile manufacturers have been called this week to pay a ten per cent. increase to employees and other production costs are maintaining this higher figure."

Buyers Say Prices Higher

A buyer of one of the large wholesale houses in Toronto, who has just returned from a business trip to England, verifies the facts set out in this London letter in every respect. He went over to buy piece goods for suitings for spring, 1921, and came home practically empty-handed. He stated quite frankly that the cancellations that had been received by their firm were heavy, so heavy, in fact, that with the stock they had on hand it would unnecessary for them to place orders for more piece goods at the present time for the spring of 1921.

What he did say with regard to prices and deliveries bore out, however, what is contained in the above letter. Worsteds are in the greatest demand and show the biggest advances in prices, while tweeds are easier to get. While tweeds have advanced in price somewhat, the advances are not so sharp as on the finer grades of cloth. In October this buyer was in England and placed orders for worsteds at 22s 9d.; to-day they are asking 35s. for the same cloths. Grades that a year ago were quoted at 16s. are selling to-day for 28s. 6d.

Deliveries Next Year

The earliest delivery that is promised on these finer grades of cloth by the British manufacturers is some time in the early part of next year. Just as this London letter states, these manufacturers are not anxious for business; they treat one courteously but let it be known that they are not anxious to have further orders as they have all they can attend to for many months ahead. They are not hungry for orders and have not reached the point, as yet, when they are obliged to get out and hustle for busi-

ness. Until that time comes, there cannot be a material drop in the price of fine woollen goods, even though there may be a much more marked drop in the price of the raw wool. Labor continues to be such an important factor in the manufacture of fine woollen cloths that, until the world's markets are fuller of goods than at present and competition enters more largely into production, manufacturers will not be in a sufficiently independent position to withstand the demands for continual increases in wages and manufacturing costs cannot be reduced.

Advises Conservative Buying

"I have not gone wrong in six years in my advice to the trade regarding buying," said this buyer to Men's Wear Review, "and my advice to them at the present time is to buy from hand to mouth only." He urgently warned against over-buying at a time when the markets were unsettled and when public demand was for lower prices; at the same time, he advised that legitimate needs be attended to.

LOVE INVINCIBLE.

(Lines suggested by a Straw Hat and a Wet Summer.)

Mocker, reminder of hopes unfulfilled,
Whose sight recalls full many a joyous scheme
By which my eager, trustful heart, was thrilled
While Summer still was nothing but a dream,
I would that I could thrust you from the place
In my affections which you long have held
And let you perish in deserved disgrace,
Unpraised, unmourned, unkelled!

'Twas not your beauty that first stirred my soul,
For there are forms more gracefully designed
To serve me as a fitting aureole—
Of softer texture, and of hue refined,
Rich in the curving glory of their shape,
Bidding defiance to the fitful breeze
Which, mischievously, tempts you to escape!
And you are not as these!

Yet have I cherished you throughout the years—
You and your forbears, images of you—
Unmoved by warnings, disregarding fears,
Hoping the sun would shine, the skies be blue!
Even a month ago, with courage high,
And pausing not to count the awful cost,
Moved by your mystic charm, I swore that I
Without you would be lost!

Your cold complexion, your unyielding brim,
Contrasting violently with your band
Of raucous tints that makes the rainbow dim,
Hinted of joys at our combined command.
I thought of other years, and of the tales
That you and I, in self-deception, tell
Of undiluted pleasure which prevails
In Summer—and I fell!

We went to Henley; and I brought you back
With your firm dignity a thought impaired;
At Wimbledon you softened, and grew slack;
Your spotlessness was gone, and I despaired!
So have I vowed that never, never more
Will I submit me to your annual reign—
Knowing quite well that when next Spring is o'er
I'll do the same again!

P. B.

Help Lay the Skeleton Bare; Ideas for a Window Display

New York Tailors Arrange a Display Which Shows Reasons For the High Cost of Clothing—Comparative Prices of Materials Now and a Year Ago—Idea Could Be Still Further Carried Out.

THE attitude has frequently been taken by Men's Wear Review that merchants did not give enough information to their customers regarding the high cost of clothing and the reasons therefor. It seems to us that there is a lesson for merchants in the manner in which the public have quickly fallen in with the luxury tax. The farther one gets away from May 18th, when the tax was brought down in the Commons, the easier does its collection become by the merchants throughout the country. Probably people are buying a little more conservatively and are after the less expensive lines of merchandise, but the fact remains that they are paying the luxury tax without much ado. They have been told why they must pay the tax and that they cannot get out of paying the tax; and that seems to be sufficient—they forthwith pay it. If clothing and haberdashery merchants in Canada would be equally as frank with their public, we believe they would get better results and would help to re-establish themselves and the trade generally in the eyes of the public which has been led away with ill-informed and damaging newspaper articles that have been written by men who knew nothing of the matter in hand except that it contained the germs of sensationalism and would, therefore, be acceptable to their particular public.

Would Make Good Window

There is a good suggestion for a window display in an exhibit which was staged by a number of New York tailors recently who started out to tell the public that they were not responsible for the high cost of the clothing which they sold. They wanted the H. C. of L. skeleton laid bare and they proceeded to lay it bare in the Waldorf-Astoria hotel. The exhibition consisted of a display of all the materials used in the making of a suit of clothes, with some emphasis laid on the fact that there were other things entering into the making of a suit of clothes than the mere cloth that went on to a man's back. These materials included bastings, silk thread, buttonhole silk, canvas, tape, wiggan, haircloth and the numerous other articles that are well known to the retailer of a suit of clothes. On each of these articles is a card showing the price of them in 1919 and the price in 1920. The obvious conclusion is that the tailor is not altogether responsible for the high cost of clothing.

From the retailer's point of view, sev-

eral useful additions might be made to this array of important and pointed facts. Perhaps a more useful comparison could be made by quoting the pre-war prices, not only of the materials going into the making of the present-day suit of clothes, but also the higher wages that have to be paid to the men who make the clothes. What the retailer needs to do to clear himself of a thousand unjust accusations that have been and are still being made against him is to show the public that the high cost of clothing is not due to excessive profits which are finding their way into his bank account. Moreover, people are continually comparing prices to-day with those which obtained prior to the war and some striking comparisons could be made in using pre-war and present-day prices. While a suit of clothes has increased in price about one hundred per cent. or a little more than that, the cost of so many of the materials going into the suit has increased two, three, four and five hundred per cent.

In such a window display other information might be given to the public. The increased cost of labor should be made a prominent feature of the window as it is one of the principal causes of the high cost of clothing. Generally speaking, labor costs as much higher to-day as a suit of clothes itself, taking no notice of the higher costs of materials. Moreover, there is increased cost of transportation, higher cost of fuel and machinery, increased taxes to be paid, and considerably higher expenses in connection with one's sales organization to be met. Salaries have jumped one hundred per cent. since the outbreak of the war.

The simple fact of the matter is, as every merchant well knows, that the larger profits have been made due to increased turnover caused by the homecoming of the soldiers from the fields of battle. In other words, the increased profits have been due to perfectly natural causes in which every other legitimate merchant—the grocer, the hardware man, the jeweller, etc.—have equally shared. There is no reason why the public should not know the facts and a window display after the plan adopted by the New York tailors could be worked out very effectively by merchants and would be very helpful in educating the public along lines concerning which they are very ignorant.

Awaiting Lower Prices in U.S.

Spring Offerings at 15 Per Cent. Reduction—Buyers Said to be Holding Off

The uncertainty in the men's wear trade in the United States is being reflected in the faint response of buyers for spring goods of 1921. It seems evident that buyers there have their ear to the ground expecting further unmistakable demands from the public for lower prices. It is believed that several private showings of several of the spring lines have been made to big buyers, though no announcement to this effect has been made as yet, and that they delayed placing their orders on account of the state of the public mind which is crying out for lower prices. One selling agent opened his spring line at a reduction of 15 per cent. on prices quoted last year and there is a feeling broadcast that still greater concessions will be made before the spring buying season has advanced.

Large Surplus Stocks

In dealing with the situation in men's wear lines, the Journal of Commerce says that this market is in a more critical state than the dress goods market. "Both were stunned by the flood of cancellations," says the Journal, "but the clothiers had more difficulty in disposing of their surplus stocks than did the dress manufacturers. As a result of the large amount of merchandise piled up in the factories, the clothiers are making no plans for the next season, preferring to wait until later in the year. If a demand is created and the public shows a disposition to buy they will probably enter the piece goods market for only enough goods to fill the orders on their books.

Mills May Omit Coming Season

"So doubtful is the outlook in the men's wear trade that it is believed a number of mills will omit the approaching season entirely, keeping the mills idle or manufacturing dress goods instead of the heavier materials. It is said that some factories believe there are enough goods available to-day to meet the demands that may arise for the next season."

The Journal goes on to say that jobbers are offering lines of men's wear at a 30 per cent. lower price than the present mill quotations, but that, in spite of this, there is little trading in progress.

Rickson's Gents' Furnishing Store at Courtenay, B.C., has recently been remodelled and an addition of 40 feet by 40 feet made at the rear of the store. J. Rickson, the manager, will carry a more complete line of men's wear, including boots and shoes.

Slogans for Men's Wear Stores

Local Conditions Have Much To Do With Framing Slogan—Slogan Can Be Used as Offset to Continual Sales—Merchant Advises Changing Slogan Every Year or Two.

By Frank H. Williams

A SLOGAN is a mighty good business-builder for the retail men's wear store provided the slogan is a good one. A slogan is a constant talking point, it provides a point of continuity for the store's advertising matter and it serves as a mark for the store to shoot at.

But what constitutes a good slogan? What sort of a slogan shall the new retail establishment adopt?

Shall it hammer hard on service, or price, or quality? Just what is the sort of a slogan that will attract the most attention from the public and cause the most people to come to the store and purchase goods?

Local conditions have as much to do with the framing of the right sort of a slogan as anything. If a new store is starting up in a town where the clothing stores have been somewhat asleep then the slogan "The Store That Does Things," would be appropriate and business-building. If the store is making a drive against "sales" and is maintaining its prices constantly then the slogan, "One Price the Year Round," would tell the store's story quickly and force fully.

But though the exact wording of the slogan should be determined by local conditions and the character of the store, it would seem as though the shorter and snappier the slogan is, the more it will be calculated to do things in a business way for the establishment that adopts it.

For instance "Comparison is the Lever That Turns Business Our Way," is a mighty good slogan except for the fact that it is too long. It's too much of a mouthful. It's not the snappy, peppy sort of a thing that lends itself readily to repetition or to consideration.

On the other hand, "The Store Ahead," tells a whole story in a short, concise manner and is calculated to make people think and talk and is, therefore, the sort of a slogan that will be most effective for the store that is using it.

And here are some other short, snappy slogans which are of a snappy, peppy, business-building character:

- "The Friendly Store."
- "The Fastest Growing Store."
- "Where Quality Rules."
- "Ohio's Greatest Clothing Store."
- "The Store That Saves You Money."
- "The Store That Undersells."
- "Come Where the Crowds Come."
- "YOUR Store."
- "Where Style Reigns."

THE NATIONAL EXHIBITION

Not only is the National Exhibition to be held in Toronto in August the gathering together of the best products made or grown on this half continent, but it is a season of tremendous business in this city. Ordinarily, the merchants from far and wide hold this two weeks in reserve as a time in which they visit the big houses in Toronto, look over their stocks and buy goods quite freely. And they have always found the wholesalers and manufacturers glad to see them and to be of the utmost service to them.

Perhaps this year will be an exceptionally busy one in this respect. Men's Wear Review has talked with many of the wholesalers and manufacturers in the city and they state that they are expecting big business during those two weeks. They have stated without reserve that many cancellations have come into them during the last few months. The West, in particular, has sent in hosts of heavy cancellations. The feeling in business circles here is that the West, with the rest of the country, will recover in good form when the success of the Western crops is assured. Wholesalers and manufacturers have accepted these cancellations without a murmur; many of them have felt—and there is ample justification for their opinion—that goods cancelled could not be bought at lower prices and that merchants, sooner or later, would require the very goods that they had cancelled.

During these two weeks, they are expecting, at all events that there will be a reinstatement of many of the orders that have been cancelled and that there will be heavy sorting business placed by the merchants who visit Toronto on that occasion. They have made all preparations to give the best possible service to the men of the trade and to accommodate them in every way possible. They are expecting big business and, almost unanimously, they are optimistic that the business for Fall, 1920, will be substantial, if not equal to that of a year ago.

"The Logical Clothing Store."

"The Cheerful Store."

"Aristocrats of Men's Clothiers."

"The Greatest Store for Values."

"Clothing Hustlers."

"Men's Quality Clothes at Lowest Prices."

"You Can do Better at Smith's."

"The Big Store With The Little Prices."

"Watch Us Grow in 1920."

It is good business policy to vary the slogan now and then, every other year or so. Though the slogan may be nearly perfect it will in time, like everything else, become worn out and when it does, then remember that "The Store That Does Things," justifies its use of that slogan by changing it!

ALL OFFICERS OF DOMINION R. M. A. RE-ELECTED

The officers of the Dominion Retail Merchants' Association for the year 1919 were all re-elected for the ensuing year. They are as follows:

The executive is: President, J. A. Banfield, Winnipeg; first vice-president, J. G. Watson, Montreal; second vice-president, W. P. Ball, Assinboia, Sask.; third vice-president, A. O. Skinner, St. John, N.B.; fourth vice-president, T. A. Gaetz, Red Deer, Alta.; fifth vice-president, W. J. Hopgood, Halifax, N.S., and Prince Edward Island; sixth vice-president, G. H. McRobbie, Vancouver, B.C.; treasurer, Henry Watters, Ottawa; secretary, E. M. Trowern, Ottawa.

From Vimy Ridge to Owen Sound; Two Veterans Make Successful Flight

Business Built Up By Consistent Advertising—Displays Should Be Changed Weekly—How
A Two-Dollar Hat Rack Paid For Itself—Each Unit of Display Should
Be Properly Dressed.

A NY person who knows Owen Sound, Ont., has always had the idea that a store to be successful would have to be considerably north of the market square because the place is so laid out that it was felt it would be suicidal for a merchant to get near Eighth Street. As a matter of fact, there has always been a sort of underlying impression that the business section of the city ended with McQuaker's grocery, the Patterson House and Parker's drug store. Anything beyond that did not count. Why this should be so, the writer cannot explain. He knows Owen Sound like a book, realizes that it is one of the liveliest little cities on the North American continent, yet he—like nearly every one else—has always felt that to open up a store beyond the line indicated would be for a merchant what a flight over the edge of the Dead Sea would be for a canary.

However, to make a long story short, it remained for two war veterans to disprove this theory, to fill it so full of shrapnel that it is scarcely recognizable. The intrepid explorers in this instance are George McBride and Joseph H. Moran, M.M. Both learned the clothing business with 'Tom' McAuley when he held out in the northern metropolis and Mr. Moran also gained considerable experience in Fort William, Port Arthur and Saskatoon. As neither member of the firm of McBride and Moran can be prevailed upon to talk about the war or their part in it official data is lacking as to how these two young men happened to start up in business immediately following their return from overseas, but there is a story current to the effect that while facing Berlin they built castles in the air and agreed to do just as they have done—if Fritzie should permit them both to get back to the land of the Maple Leaf. They opened their store on May 22, 1919—less than a month after they arrived home.

The Vimy Ridge Men's Store is the mercantile ship which these youths have guided so successfully through a trying year of high prices and scanty merchandise. Courtesy and service have helped them out considerably in their venture—also the popularity which they have always enjoyed in their home town—but advertising has had not a little to do with their success.

Advertising Slogans

"Walk the extra block" has become a slogan with them, and so insistently have they hammered it home that Owen Sound



The army was a great school in which resourcefulness, as well as courage, was taught. One had to meet difficulties as they faced them, taking into consideration circumstances which did not always admit of having just what one might want if he had his own choice in the matter. The Vimy Ridge proprietors, the interior of whose store is shown above, brought back with them, and carried into civil life, something of this resourcefulness that made the very best of what was immediately to hand. The hat display shown in the left of the picture is on a rack which they built themselves at a total outlay of two dollars.

is doing it now. "Watch our window," is another catchword which has become almost locally famous. And they see to it that there is generally something in the window to make it worth while for the public walking the extra block and gluing an eye to their displays.

In their advertisements McBride and Moran have gone in strong for plenty of white space and concentration on one or two articles. They make it a practice to advertise either suits or hats or some one line at a time. In the local papers they have a large display ad. each week, and the closer it is to the sporting section the better they like it.

"The sporting page seems to be the best place to reach the men," said 'Joe' Moran to the writer, adding: "We try always to give them something different. A man gets tired of the same thing. He likes a change—even in his reading—and if you give it to him he will appreciate it. Many of the clothing advertisements appearing in the press bear the impress of having been run through the same mill. Take the firm's name off and there is not a particle of difference. Our idea is to let the people know that we are in business and also educate them to the point when they see one of our ads. they will know whose it is without having to look at the name."

"If it's new we have it," is a popular

Vimy Ridgeism, and another runs something like this: "By recommending our store to your friends you are doing them a favor which they will be sure to appreciate."

Now, just to show you the kind of advertisements McBride and Moran run let your mind turn back to the days when the question of a big gratuity for ex-soldiers was a popular topic. At that time the McBride and Moran ad. read:

SOLDIER'S GRATUITY
Perhaps You'll Get It and Perhaps
YOU WON'T.
HERE'S HOPING YOU DO.
BUT—Whether You Do Or Not
YOU'LL NEED—

Then followed a list of articles which were seasonable and in more or less demand.

Business Built on Advertising

Said George McBride: "Our business has really been built up on advertising. We handle a good line of clothing as we feel that a reputation helps a firm—means everything to it, in fact. Every man to whom we sold a suit is a walking advertisement for us. We take a pleasure in fitting him out right for we know that he will come back and that if we please him he will tell his friends."



The above is the exterior store view of the Vimy Ridge Men's Store, Owen Sound. The proprietors are J. H. Moran and George McBride, and the name of the store harks back to scenes of the great conflict, in which they were engaged. Note the roominess in their window displays, which is combined with an artistic arrangement, which, we are sure, they learned in a more precise and exacting school than the army in which they served.

Running along one side of the big store is an imposing hat rack which is the fruits of an idea of the owners. It cost no more than a couple of dollars, but it holds hats by the hundreds and in such a way that they are all displayed to the best advantage.

"It paid for itself the first Saturday night we were open," said the proprietors of the store to the writer. "Man after man came in, picked up a hat, looked it over, picked out his style and his size, asked how much it was and then handed over the money. No salesmanship was required. We attended to other business while the two-dollar rack sold hats by the score."

In the centre of the store are two large display tables which catch the eye of the customer as soon as he enters and which hold his attention while he is waiting for his change. Two large windows, too, adorn the front of the store and these are changed regularly every week.

Messrs. McBride and Moran—both of whom, by the way, have taken wives unto themselves since their return from overseas—believe that a display should never be left in over a week and that each unit of a display should be properly dressed as a poorly trimmed unit, they declare, "goes a long way toward spoiling the entire window."

Objection has been taken by the Trades and Labor Council of St. Thomas to the action of the City Council in purchasing the firemen's uniforms outside the city. It is pointed out that there are several merchants in that city who could have provided these uniforms.

Cut in Collar Prices Unjustified; Operating Costs Higher than Ever

Managing Director of Cluett, Peabody & Co., of Canada, Ltd., Says Conditions Do Not Warrant Price-cutting in the U.S.—Materials and Supplies Higher.

COLLAR manufacturers in the United States have recently begun to cut down their prices. At the present time, there are certain brands of collars that can be bought for \$2.10 per dozen. In talking over this matter with F. W. Stewart, managing director of the Cluett, Peabody & Co., of Canada, Ltd., he stated that such price-cutting was not justified under existing conditions, and that it has been done more, perhaps, to get business when business has been poor than to permanently reduce collar prices. Mr. Stewart made the following statement on the matter:

Reduction not Justified

"The reduction in price of collars in the U. S. is not justified under present conditions, but one of the manufacturers, apparently on account of the decrease in business owing to general depression in the trade all over the United States, undertook to reduce their price to \$2.20, presumably with the idea of increasing their business by securing orders from merchants who were handling other brands of collars.

In view of this reduction in price by this manufacturer, the other collar manufacturers reduced their price to \$2.10 per dozen, and it was followed by the

manufacturer mentioned within a few days, so that the price of collars in the U. S. at the present time is \$2.10 per dozen, and I understand a statement has been made by one of the manufacturers, that collars are being sold at a loss at this price.

You will note by the above explanation that the reduction is merely a matter of cutting of prices as between the different manufacturers, and not a justifiable reduction on the basis of present manufacturing and marketing conditions.

I note that the E. & W. people state in their letter that the reduction is made to \$2.20 per dozen, so that they can be sold by retailers for 25c. Retail merchants could not pay \$2.20 per dozen and sell at 25c each without losing money. as even at \$2.10 to sell at 25c is a losing proposition.

In explanation of the statement which I have made that the reduction is not justifiable under present conditions, I might say that generally speaking, manufacturing costs are increasing, and all materials and supplies which are being used at the present time, are on a higher cost basis than those which have been used at any time previous."

Retail Clerks' Association Going Ahead Steadily Now in Sault Ste. Marie, Ont.; Storekeepers Are Co-Operating Heartily

Members Meet Regularly For Social and Business Benefits—Strength of Organization Has Increased in Six Months From Thirteen to a Hundred and Fifty—Wednesday Half-holiday Was One of First Coups Effected.

(Written Specially for Men's Wear by Secretary J. N. Rush, 23 Herrick Street, "Soo.")

THE merchants of Sault Ste. Marie, Ont., last year, 1919, started a movement with regard to the weekly half-holiday the year round except December, but unfortunately they fell down in their enterprise; therefore, the following year the Retail Clerks' Association was formed with the hearty cooperation of the merchants.

At the time the clerks started the movement the Trades and Labor Council tried to form a union and block out the association, of which the merchants were more highly in favor. They did not like the idea of a union, so they asked the clerks to form an association.

Formed For Three Reasons

The association was formed then for three reasons:

- (1) The Wednesday half-holiday;
- (2) The meeting of all clerks regularly for social and business benefits, and
- (3) For sports during the different seasons of the year.

The association is managed by the following officers: President, J. W. Pybus; 1st vice-president, J. G. Stewart; treas., Alex. Murray, and sec., J. N. Rush. They are assisted by various

committees, such as sports, literary, etc.

Our first meeting in January was not a very great success, but with every meeting the members have increased from the unlucky 13 to 159, which is a goodly percentage of retail clerks. We are, however, just starting, and next winter we hope to enlarge more strongly.

The reason the fair sex were taken in was because they, too, are entitled to the Wednesday half-holiday, and also to the getting-up of dances, etc., which the association puts on. We had one dance last winter which would have been a failure had it not been for the girls, as they did all the work, that is the making of sandwiches, etc.

At the First Meeting

Given here is a copy of the minutes of the first meeting on January 8, 1920:

"The president, Mr. J. W. Pybus, opened the meeting, briefly outlining the purpose of the Retail Clerks' Association to the members of the association and also to a number of retail merchants who were present.

"The president's remarks dealt largely with the weekly half-holiday question, of which the merchants present expressed their hearty approval.

"Several of the business men present were then asked to speak on the half-holiday, and all agreed that it was a good thing as they themselves enjoyed a half-holiday, and, therefore, would like to see it in vogue. All were in favor of giving it a boost and helping it along. Those expressing opinions were: Messrs. J. H. Bryan, of Bryan's, Ltd.; J. Hussey, of Hussey-Furrier; C. M. Green, of Nipissing Stores; E. L. Bedford, of E. L. Bedford & Co., and W. Langstaffe, of Langstaffe Bros.

All Merchants Closing

"The meeting was brought to a close with the merchants asking the clerks to circulate a petition for the merchants to sign re the half-holiday closing. On motion of J. G. Stewart, seconded by J. W. Pybus, the meeting was adjourned."

In ending, I might state that all the merchants are closing and think it is a mighty good thing for themselves and clerks.

We have also ball teams which at present are developing into shape. We play a game every Wednesday afternoon, weather permitting.

Making the Best of Your Fixtures: Display Should Show Goods When Made Up

Points With Regard to Dressing Window—Don't Buy Poor Wax Figures—Avoid the Use of Pins—Public Should Laugh With You and Not at You.

IN addressing the Retail Merchants' Convention at Vancouver, in July, C. L. Greer emphasized a point with regard to window dressing that is of first-class importance to every retailer.

"In displaying any kind of material, strive to the best of your ability, with what aids you have at hand, to show how the goods will look made up." Mr. Greer continued: "If you are displaying dress goods, assist the prospective purchaser to imagine a dress made from the material. If you have not a wax figure, or even a form, do the best you can with a T stand, but let the material, be it gingham or satin, drape as it might do in a dress." With the few fixtures he had with him, he showed the superiority of a round table-top fixture over a

triangular or square fixture in displaying a satin. With the perfectly round plane, the fabric naturally fell in a beautiful series of folds which enhanced the appearance of the piece. In displaying window drapery, however, the best way to show it was hanging straight as it would do on a window. With material suitable for waists, or men's shirting material, the regular fixture will permit, as he demonstrated, of a very fair imitation of the made-up article. When trimmed with cuff-links, buttons, and collar and tie or lace collar, it was quite apparent how the garment would look when made up.

"One of the window dresser's best friends," stated Mr. Greer, "is the rubber band. Whenever you would use a pin—don't do it, you can nearly always

do the trick with a small rubber band, and you make no holes in the fabric."

Another point Mr. Greer stressed was the proper placing of objects in the window. There are some ways you can place a cane, or a jug, or a cup and saucer that seem left-handed to the beholder. "Try it out yourself," said Mr. Greer; "stand in front of your window and see whether the article looks as if you could take it in your hand, right as it's placed, or would you have to put your hand over or around it to take hold of it? DETAILS? Truly—but they make the difference between the window that has the pleasing appearance and the one that "you can pick it out, but there's something wrong with it."

"Never get a poor, cheap wax figure," said this authority, "if you don't feel that you can afford a good one, worry along till you can; there's nothing that will repel one from a window so quickly as some of these wax horrors that one sometimes sees." It's the old saying, that it's all right to amuse the public, but see that they laugh WITH you, not AT you.

Dominion R.M.A. Ask More Rigid Customs Inspection at Border Cities

Dominion Association Will Now Be Known as National Association of Retail Merchants of Canada—Important Resolutions Passed at Annual Convention in Vancouver Last Week.

Staff Correspondent Men's Wear Review

VANCOUVER. July 26.—Assembled in the Hotel Vancouver, the president, J. A. Banfield, of Winnipeg, opened the 15th annual convention of the Retail Merchants' Association of Canada.

His Worship, Mayor Gale, of Vancouver, extended the welcome of the City of Vancouver. Mr. McRobbie, B.C., member of the Dominion Board; "Mat" Phillips, of New Westminster, the new British Columbia president, and R. M. Miller, president of the Vancouver branch, all supported the Mayor in the kindest terms. John M. Bentley and W. J. Hougood, of Halifax; T. A. Getz, of Red Deer, Alta. (Alberta president); S. E. Fawcett, of Saskatoon; E. W. Ziemann, of Preston; W. B. Ball, of Assiniboia, Sask., and John G. Watson, of Montreal, all replied in fitting terms. All of the visitors were lost for adjectives to describe their impression of the vastness of the Western Empire they crossed to reach the convention. That's the big thing about these conventions. They permit a few of the influential citizens in various parts of our great Dominion to learn what they did not know about their neighboring provinces, and the conditions under which their fellow retailers are working.

The roll call of officers found all present with the exception of the treasurer, who wrote regretting his absence owing to circumstances over which he had no control.

The accredited delegates registered were as follows:—

J. A. Banfield, Winnipeg; Jno. G. Watson, Montreal; E. M. Trowern, Ottawa; Jno. M. Bentley, Halifax; W. J. Hougood, Halifax; S. E. Fisher, St. John; Robert Strain, Woodstock, N.B.; Walter G. de Wolfe, St. Stephen, N.B.; T. A. Gaetz, Red Deer, Alta.; Jos. Killas, Medicine Hat, Alta.; F. E. Raymond, Saskatoon, Sask.; S. E. Fawcett, Saskatoon, Sask.; J. H. Curle, Manitoba, Secretary; M. J. Phillips, New Westminster; B. W. Ziemann, Preston, Ont.; W. C. Miller, Toronto, Ont.; D. W. Clark, Toronto, Ont.; W. P. Ball, Assiniboia; Geo. H. McRobbie, Vancouver; Geo. S. Hougham, Vancouver; D. H. Kent, Vancouver.

Mr. and Mrs. W. S. Inglis, Winnipeg; J. A. Peters, Woodstock; T. A. Beacock, Woodstock; Lorne Kressy, Kipling; Frank Schroeder, Jonson, Sask.; Jos. Tate, Raymore, Sask.; A. G. McLean, Raymore, Sask.; A. J. Humphries, Raymore, Sask.; J. R. Homer, Saskatoon; G. A. Smith, Halifax; T. G. Watson, Montreal; Mr. and Mrs. L. B. M. Wright, Assiniboia; G. Craddock, Assiniboia; W. P. Ball, Assiniboia; L. Maze, Assiniboia; J. S. D. McNaughton, Mossbank, Sask.

President's Address

President J. A. Banfield presented his address reviewing the year's work as follows:

Gentlemen:

It gives me great pleasure to meet you again at our annual convention on the Western coast of this great Dominion, in this beautiful city of Vancouver, and to present to you my first annual report. Had

I known at the time you honored me by electing me president of the Dominion Board and the Dominion Executive Council, that the duties in connection with this office were so far reaching and of such an important character to the retail trade of Canada, I would certainly have hesitated before accepting the office. I think that every retail merchant would admit, whether he is a member of our association or not, that the year through which we have just passed has been one of the most



J. A. BANFIELD.

Of Winnipeg, who has been re-elected President of the National Association of Retail Merchants of Canada.

strenuous years in the history of the retail trade.

How the situation could have been met without an association such as ours — which reaches from coast to coast—is difficult to comprehend. In past years, when we were all busy trying to arouse interest in and to point out the necessity of every province being organized, little did we realize what it meant until the time arrived for united action.

Must Double Efforts

We must all be pleased with the results of our efforts, but we must remember that we have only laid the foundation. From now on we must build the superstructure, and in order to do so it will be necessary to more than double any efforts that have been made in the past, no matter how great they have been.

Personally I have great faith in the principles upon which this association is founded and the excellent character of the men who are associated with it. Its aims and objects reach out toward higher ideals in retail distribution. We ask for no special privileges, no attempts to take advantage of any other class, but an earnest effort to serve the public in the best and most economic manner, and to eliminate from the retail trade all methods of a de-

ceptive or unethical character. These are ideals that I am sure the great body of retail merchants in Canada are aiming to achieve. To accomplish them we must make every effort to enroll more members into our association, and this can only be done by individual effort on the part of all the officers and all the members, and should not be left entirely to the paid officials of the association. I must frankly confess that the more time I give to the work of the association, the more work I find there is to do.

It must be remembered that the members of the Dominion Board and of the executive council are all engaged in looking after their own individual business, and receive no remuneration, and I am sure that we would all like to give more time to the association work if it were possible to do so.

Great Progress Being Made

During the past year I have attended a great many meetings of the association, and among others, I attended, by invitation, two conventions of the Saskatchewan Provincial Board, and I am pleased to report that excellent progress is being made in that Province.

I also attended, by invitation, the annual conventions of the Provinces of New Brunswick and Nova Scotia, and I found excellent progress being made in those provinces. I visited also the city of Vancouver, and I was pleased to find great progress being made in this city and throughout the province of British Columbia. I have also kept in close touch with the work of the Manitoba Provincial Board and am pleased to report progress there.

On my way East I twice visited the office of the Ontario Provincial Board, and was pleased to find the work of that province progressing in a satisfactory manner. I also visited the office of the Quebec board while passing through Montreal, and found that their membership is increasing and there is every indication of excellent progress.

In addition to these I visited the head office at Ottawa four times during the year — once in connection with a special meeting of the Dominion Board held in the month of January, 1920; once in connection with interviewing the Government regarding the Board of Commerce; once in connection with a consultation with the secretary and treasurer of the Dominion executive regarding the proposed system of taxation by the Government, and again to attend the National Industrial Conference, as your representative. I also attended a meeting of the Western executive council in Regina for the purpose of assisting in its organization.

Widespread Activities

In addition to these various visits I have received and replied to a great deal of correspondence from the head office at Ottawa, and provincial offices in reference to the work of the Dominion executive council and the Dominion Board. In this connection I desire to state that very few members have any idea of the activities and importance of the Dominion office, only those who have an opportunity of following the work that is being done.

As the association grows in strength and members, in my opinion provision

must be made for an increase in the revenue of the board. A resolution will come before you for your serious consideration to amend the constitution so as to increase the present per capita tax paid to the Dominion Board from one dollar to two dollars per member. To pay this additional amount may be difficult for some of the provincial boards unless they increase their membership fee, but we must bear in mind that if we want a continuous and increasing service from the Dominion office we must make provision for an extra assessment, and the more we improve the financial condition of the Dominion office the better the service the provincial boards will receive for their members.

Raising a Welfare Fund

You will also be asked to consider a resolution whereby this convention will discuss the advisability of raising an "organization and legislative welfare fund" of fifty or a hundred thousand dollars from those retail merchants throughout Canada who can contribute extra sums beyond their membership fee for the purpose of assisting in the organization work in every province, and also for the purpose of having funds in hand, when required, to more effectually assist in opposing any legislation of an injurious character or promoting legislation of a necessary character.

I might say that recently the manufacturers found it necessary to raise a fund of one million dollars for similar purposes, and so also have the labor union bodies and the farmers' organizations.

For years, as you know, our organization has been engaged in a great educational work among the retail trade that has cost time and money. In addition it has cost a lot of money to lay the foundation and equip our provincial offices and the office of the Dominion Board. Add to this the large sums of money we have spent in defending our members against injurious legislation, and there is no wonder that we require a fund for the purpose above mentioned. This is a matter that will require your careful consideration and action.

If it is your wish that such a sum as mentioned should be raised and if the securing of this money could be coupled with the formation of a special committee consisting of those retail merchants who could spare sufficient time from their business on occasional times to address meetings of retail merchants in various parts of Canada, and who would know that their expenses were taken care of, I thoroughly believe we could send a call out to the retail trade of Canada that would bring every self-respecting retail merchant into our ranks.

Must Defend Himself

The defence of the retail merchant must be made by the retail merchant himself. The day for sitting down and expecting the other fellow to look after us has gone never to return. We who have our money and our time invested in the retail distribution of merchandise must be awake to our position and we must be prepared to sacrifice our time and our efforts. The strong must come to the defence of the weak. Our plan of organization is based on sound principles; your money is sunk in Provincial and Dominion Board equipment. You have faithful and loyal secretaries and organizers in every province. The foundation stone is laid and I hope that before we leave this convention that every man will go home pledged to greater effort and greater sacrifice, and we can then build on what we have founded, an organization of which not only every retail merchant in Canada will be proud, but our customers, who are the general public, can feel assured that as long as this organization lasts their interests will be properly protected.

In closing, I desire to express my high appreciation of the excellent assistance that has been rendered by my fellow associates on the Dominion executive coun-

WILL INVESTIGATE PROFITEERING COMPLAINTS

The following resolutions were passed at the annual convention of the National Association of Retail Merchants of Canada:—

That it is the opinion of the members of this convention that the time has arrived for the establishment of a publicity bureau at the head office of our association at Ottawa, for the purpose of sending out notices to the trade press, and to the daily and weekly newspapers, notifying them of our activities, and submitting to them articles which would educate the public on the necessity of the retail merchants.

That whereas a great many statements are being made by men in public life setting forth the enormous extent to which, in their opinion, profiteering is being carried on in Canada, but who so far have failed to name the guilty parties or to take any definite or legal action to prevent the same. And whereas we believe that general statements of the above character, made without any true knowledge of the existence of the same, have a bad moral and commercial effect on the trade of Canada, we, as members of the Retail Merchants' Association of Canada, ask the aid of our customers to assist us by sending to the secretary or to any officer of our association in any city, town, village or province throughout Canada, or to head office of the association in the Banque Nationale Building, Ottawa, any complaint they may have, no matter how small, of any profiteering or over-charging, and we, as an association, will appoint a committee of well-known, honorable retail merchants, and allow the accuser to appoint a similar committee of any persons he may choose, to examine fully into any charge that is made, free of all costs to the accuser, and if we find any case of profiteering among any retail merchants, non-members or members of our association in any part of Canada, we will undertake to prosecute them to the fullest extent of the law, with all the publicity that such action would entail.

That instead of placing the collection of the Luxury Tax on the retail trade it should be collected at the source of supply, namely, from the manufacturer and importer, and in this way it would be absorbed in the same manner as all systems of taxation are absorbed.

That this association favor a "Made-in-Canada" campaign.

That more rigid Customs inspection at border cities be urged.

That the Dominion Retail Merchants' Association be henceforth known as the National Association of Retail Merchants of Canada.

That an effort should be made to have the gold and silver inspectors supervise the False Advertising Act, and to see that the same is enforced.

That this association ask for local provincial option in regard to fire insurance arrangements.

That the press be admitted in future to Dominion Board meetings.

That more care and effort be put in the work of display in members' stores.

That the next meeting place for the association be in Winnipeg.

cil, and thank you for your close attention. (Prolonged applause.)

Secretary's Report

Vancouver, B.C., July 22nd, 1920.

To the Officers and Members of the Dominion Board and the Dominion Executive Council of the Retail Merchants' Association of Canada.

Gentlemen:

Owing to the fact that the annual meeting of the Dominion Board this year is held four months later than it was held last year, and in order to cover the entire period between the holding of last year's convention and this year's, the report of this, the 15th annual convention of the Dominion Board of our association, covers a period of 16 months instead of 12.

On January 13th and 14th of this year a special meeting of the Dominion Board was held at Ottawa regarding certain orders which were made by the Board of Commerce and which we considered to be very objectionable to the retail trade. Copies of the minutes of this special meeting, together with copies of the minutes of the last annual meeting of the Dominion Board held in Ottawa on March 17th, 18th and 19th, 1919, have been placed in the hands of every member of the Dominion Board and, consequently, it will not be necessary for me to refer at any length to the proceedings of those meetings.

End Restrictions With War

Upon the termination of the great world war I am sure that every retail merchant felt that we had arrived at the completion of the period over which the Government placed restrictions of an unusual character regarding retail distribution. In this it appears that we were mistaken. Not only have we been restricted to an unusual degree through the actions of the Board of Commerce, but we have been especially selected from among the other commercial classes and appointed unpaid collectors of a luxury tax, the operations of which are not only unfair but unreasonable.

Added to this imposition, in looking over the expenditures of the Dominion Government we find large sums of money passed in the estimates to provide better facilities for the agricultural, laboring and other classes, and not one cent allowed for the improvement of the retail distributing classes, who have more money invested in Canada than all the other classes combined.

In addition to this, if we look over the platforms which have been prepared by all the political parties to date, we find every effort put forth to capture the attention of the other classes so as to secure their votes, and nothing but condemnation and almost an entire lack of recognition of the retail distributors as a class, and whatever reference is made to them is made in derision, they being looked upon

as being of the "profiteer" and "combine" classes.

This may not make pleasant reading, but I, personally, believe that the time has arrived when we must look the facts square in the face and act unitedly. To prove these statements, all that it is necessary to do is to look carefully over the orders that have been issued by the Board of Commerce, and read the copies of Hansard on the discussion of the luxury tax, and then, to complete the evidence, read the many speeches that have been made at conventions of public bodies, both religious and artisan, and, without having any knowledge of the facts, the retail distributors are held up to ridicule and often to scorn.

Need For Co-operation

These introductory facts are cited for the purpose of calling your attention to the need of closer co-operation between all classes of retail merchants throughout Canada, and to further impress upon the members the fact that more than 90 per cent. of the time of the Dominion Board office is taken up by giving attention to measures that require to be opposed, rather than to those of a constructive character and which would be of benefit to Canada as a whole. This is certainly not as it should be, and every effort should be made to find a remedy.

At the last convention of the Dominion Board a number of resolutions came before the meeting, and they were handed over to the office of the Dominion Board to deal with.

Membership Grows

The number of members appearing on our membership roll from the date of the last convention in March, 1919, as compared with last year, is as follows:

	1918-19	1919-20
British Columbia	86.66	436.69
Alberta and Saskatchewan	1,336.00	2,316.35
Manitoba	748.50	560.65
Ontario	2,736.42	1,982.30
Quebec	637.00	1,023.00
New Brunswick	787.00	655.00
Nova Scotia and P.E.I.	198.85	715.00
	6,530.43	7,688.99

Showing an increase over last year of about 1,158.00.

This report must certainly be gratifying to us all because it shows a growth and an increase over last year, but, gentlemen of the convention, I cannot disguise the fact that I am far from satisfied. If our association has grown to be the only organization of its kind in Canada that stands for the defence of the retail trade, why is not every retail merchant in Canada under its banner? The answer to that lies at our door. We are engaged in a

great educational movement; we must be thankful for our advancement, but when we become satisfied we will begin to decline. We must **push forward** and we will not be satisfied until the last retail merchant in Canada becomes a member.

Financial Statement Gratifying

I am pleased to say that the financial statement, as you will notice by the treasurer's report, shows an improvement which must also be gratifying to you.

Before closing, I desire to express my



F. E. RAYMOND,

Saskatoon, Provincial Secretary, Saskatchewan R.M.A., who was present at the National Association Convention in Vancouver.

high appreciation of the excellent manner in which the members of the Dominion executive council have looked after your interests during the year. The president, J. A. Banfield, has attended a large number of meetings. He has been ever ready to visit the head office at any time his services were required. His forceful and enthusiastic addresses have inspired every member who has listened to him, and his interest in the work has been un-failing.

The first vice-president, J. G. Watson, of Montreal, has given unsparingly of his time and his counsel. He has been ever on guard, and through his untiring efforts and advice he has been the medium

through which the entire Dominion Board has caught the spirit of having everything that is to be done, done in a thorough, businesslike manner, and if you find any advancement in the development of the work of our board it can largely be credited to his persistency and effort.

Tribute to Treasurer

Now, in regard to our treasurer, Henry Watters, who at the last moment found it impossible to be present, I cannot close without making reference to the faithful manner in which he has performed the duties of his office. He has visited our office almost daily. He is always ready and willing to give time, effort and counsel, and he has taken as much interest in the affairs of the association as though it were his own private business, and he has performed the duty of treasurer in a way that must be acceptable to every member. My only regret is that he will not be here to present his financial statement for the year.

The other officers of the Dominion Executive council who live at a greater distance from the head office have given us excellent assistance through correspondence, and have given us the benefit of their counsel whenever it was required.

In addition to expressing my thanks for the great assistance I have received from the president and members of the Dominion executive council, I desire to thank the secretaries and officers of the various provincial boards, as well as our capable office staff, for the great assistance they have rendered me during the year.

I trust the coming year may be full of prosperity.

I remain,
Yours respectfully,
E. M. TROWERN,
Secretary,

Dominion Executive Council and
Dominion Board.

Among the correspondence getting a rousing reception was a wire from Ottawa to the effect that the issue of the obnoxious questionnaire was suspended.

A huge luncheon was tendered by the Vancouver Kiwanis Club, where all visitors were introduced, and the luncheon was addressed by Jerry McGeer, the youngest member in the B.C. Legislature. His subject was "B.C.," and briefly and interestingly he marshalled an array of figures regarding the farthest Western province that was a revelation to the visitors.

All last year's officers were re-elected.

Want Reconstruction of Commerce Bd.

B.C. Retail Merchants' Association Meet in New Westminster at Annual Convention—Number of Branches in British Columbia is Growing—Excellent Reports Presented.

Staff Correspondent Men's Wear Review

New Westminster, B.C., July 20.—"An unqualified success." This seems to be the consensus of opinion of the delegates who attended the third annual convention of the Retail Merchants' Association of Canada, B. C. branch, at New Westminster, B.C., July 19 and 20. Many serious problems confronting the trade were debated before the convention, and it is thought that solutions for many of them have been found. Of course the most

vital subject for discussion was the luxury tax and even for this a solution has been found, the opinion of the B.C. convention being that the action suggested by the Saskatchewan branch and endorsed by the Dominion Board is the best under the circumstances.

The Royal City certainly "did itself handsomely" from the moment the convention opened with an address by his worship, Mayor J. J. Johnston, until

the singing of the national anthem after the association's official dinner on Tuesday evening.

Splendid Reports

Excellent reports were made by the president, secretary, treasurer and the organizer. Great progress has been made in the organization of the outlying portions of B.C. along R.M.A. lines,—the last few months have been very try-

ing ones to retail merchants generally, and of course the association has had an opportunity to demonstrate the very great necessity for organization. Within the last few days an organization has been commenced in Victoria which was very gratifying to the various branches, as a good strong R.M.A. branch in Victoria will certainly be of great assistance to the provincial office in keeping intimately in touch with the Provincial Government's actions. While the name of the place for the next convention has been left to the incoming executive it seems pretty well understood Victoria will have the honor of entertaining the visiting delegates next year, notwithstanding the pressing invitations that were extended to the convention by the delegates from Alberni, Duncan, Nanaimo, Vernon and other points in British Columbia.

President's Report

In presenting his annual report Provincial President H. McRobbie of Vancouver, dealt with the work of the Provincial Board since the last convention in Vancouver, special reference being given to the appointment of George S. Hougham as joint secretary of the Vancouver and provincial branches; the management of the B. C. Retailer; organization; freight adjustment; fire insurance and collection services; the luxury and sales taxes; the Board of Commerce and the movement to establish a commercial education department in the University of British Columbia.

Touching upon the activities of the Board of Commerce, Mr. McRobbie said:

"The Board of Commerce also has proved the necessity for and the value of the association. This board started off with methods akin to those of the old-fashioned star chamber, and had it not been for the persistent pressure of the association there is no doubt that the regulations would have proved much more onerous than they are."

The Luxury Tax

"It is not too much to say," said Mr. McRobbie, dealing with the recently imposed taxes, "that the luxury tax as originally proposed was perhaps the most poorly devised and ill-considered piece of legislation ever attempted. Not only was the scheme illogical, indefinite and incomplete, but the officers of inland revenue throughout the country were without one word of information from headquarters, had no machinery set up to collect the taxes, and could give no help to the hundreds of merchants who asked for information in their respective districts.

"The value of our affiliation with the Dominion board was never better demonstrated than on this occasion, and your B.C. office became a veritable public service institution for the time being. Enquiries were received from all sources, manufacturers, wholesalers, boards of trade and retailers, both members and non-members of our association. The promptness of our national secretary can best be illustrated by the fact that Secretary Hougham had a bulletin in the mail three days before the local inland revenue office was able to publish anything. The efficiency of our association officials was gratifying to all and numerous expressions of appreciation were made."

The president went on to enumerate the various meetings held by the trade sections of the association, and of the many telegrams sent to Ottawa in which the weaknesses of the regulation were pointed out to the Finance Minister and the commissioner of taxation. In closing he urged the delegates to attend the Dominion convention at the Hotel Vancouver on Thursday and Friday and thanked the executive for the excellent support rendered during the year.

Membership Increases

Provincial Secretary George S. Hougham of Vancouver was highly complimented upon his very complete report covering the work accomplished by the Provincial Board since the last convention in September, 1919. He said that the membership had been increased from nine branches and 413 members a year ago, to 14 branches and 689 members to-day. New branches were organized at Vancouver, Vernon, Merritt, Cranbrook, Kamloops, Kelowna, Nelson and Ladner.

He went on to say that 76 new members had been added in Vancouver and this with the ad-

dition of three new sections, Auto Supply and Tire dealers, Sanitary and Heating Engineers and the Electrical dealers, embracing 118 members, had meant an increase of 194 members since October last in Vancouver. Branches at Enderby, South Vancouver and Prince Rupert had failed to function during the year.

Importance of Accounting

A very helpful address was given on Monday afternoon by John Cowan, C.A. (Scotland),



J. H. CURLE,

Winnipeg, Provincial Secretary, Manitoba R.M.A., who attended the Convention of the National Association of Retail Merchants at Vancouver last week.

treasurer of Vancouver Milling & Grain Co., Ltd., on the subject of accounting, as a feature in successful merchandising. Mr. Cowan described accounting as the art of correct recording in complete, convenient and permanent form. He said that without proper accounting no man had a proper knowledge of how his business stood at any given time. One point brought out by Mr. Cowan was a scheme for checking up losses by pilferage. In this connection he stated that whereas it used to be that the greatest losses were from "tapping the till," in his many investigations of the retail merchants' businesses he found now that the most losses were incurred from pilferage

of goods. To offset this, or to at least get an idea of the extent of such losses, Mr. Cowan suggested that in stocktaking a separate column should be run where the selling prices of the various lines might be extended. The invoice book would also carry such a column with the selling prices extended, then with the daily sale slips, one could readily strike a balance to see how nearly the estimated value of stock agreed with the next inventory taken. Mr. Cowan stressed the necessity of employing the very best kind of accountant, "for," he added, "I do not know of any other profession where a poor man can get away with such an amount of bluff."

L. Dashwood Jones, solicitor to the B.C. Board of the R.M.A. of Canada, gave an address on the Bankruptcy Act as applied to retailers.

On Tuesday afternoon, C. L. Greer, display manager for Canada of the Hudson's Bay Co., gave an address on scientific window dressing, assisted by Mr. Mitchell in his department, who arranged the displays as Mr. Greer explained the theory. This was a very practical feature of the convention, and one that was followed with a great deal of interest by all the merchants.

Advertising a Factor

Frank Harris, of the Crawford Harris Advertising Co., gave an address on advertising as a factor in business success, and one of the points made by Mr. Harris which brought forth the applause of the audience was the fact that the retailer has a right to expect advertising by the manufacturer to assist him to market the goods, and that on the other hand he has a special duty to the manufacturer who does so assist him in this way to push the sale of the goods so advertised.

J. A. Cunningham, honorary president of the B.C. Manufacturers' Association, and J. H. Falconer, president of the B.C. Manufacturers' Association, addressed the convention in a plea for special consideration for articles of British Columbia manufacture. Mr. Falconer protested against Mr. Harris' statement that the manufacturer should assist the retailer to popularize his lines, claiming that the B.C. manufacturers could not advertise by reason of their limited finance.

The New B.C. Officers

G. H. McRobbie could not be persuaded by the convention to accept a second term, claiming that as a general principle, new blood should come into the executive every year, and "Mat" Phillips, president of the New Westminster branch of the R.M.A., was unanimously elected to the Provincial Presidency. Harvey Murphy, of Nanaimo, was unanimously elected to the position of first vice-president, and His Honor Mayor Ashwell of Chilliwack was elected to the position of second vice-president. Daryl H. Kent was again prevailed upon to accept the office of treasurer.

Convention Briefs

Professor Boggs, of B.C. University, in speaking on the subject of taxation, mentioned that the word "tax" was derived from a French word meaning

DISMISS PRESENT BOARD OF COMMERCE

"That we, the B.C. Branch of the R.M.A. of Canada, endorse the action of the officers and members of the Dominion Board and the Dominion Executive, in their protest to the Postmaster-General regarding the present parcel post regulations benefiting the large mail order house to the detriment of the smaller retailers.

"Resolved that instead of placing the collection of the Luxury Tax on the retail trade it be collected at the source of supply, namely from the manufacturer and importer, and this way it would be absorbed in the same manner as all systems of taxation are absorbed.

"Whereas the retail merchants suffer loss and inconvenience owing to wholesalers and manufacturers billing shipments in an incomplete and careless manner, steps to have shippers give the correct weight, classification and rate on all bills of lading should be taken.

"Resolved that this convention instruct its Executive to exercise its powers to the fullest extent possible to prevent wholesalers, manufacturers, or importers selling in direct competition with the retailer to consumers or others.

"Resolved that the Retailers of Canada petition the Government to dismiss the present Board of Commerce and form a board consisting of a representative manufacturer, wholesaler, retailer and consumer, who will strive to build up the best commercial interests throughout the Dominion."



Eastern visitors to the convention of the National Association of Retail Merchants in Vancouver last week were very much interested in the above. These two ships having arrived from the Orient during the delegates' stay.

"touch." Harry Murphy rose to his feet and shouted: "Man! you said a mouthful."

The member from Wyatt Bay convulsed the gathering by mentioning that in his store, every sale was entered in a book, as made, "and if at the close of the day, there is more cash in the till than balances with the sales entered up — I PUT THE DIFFERENCE DOWN AS SOMETHING, OR OTHER."

Delegate Thorpe, of Duncan, B.C., registered a minority dissenting vote to the proposition to make it obligatory to take the B.C. Retailer and to collect a dollar for same in connection with the fee for membership to the Retail Merchants' Association.

Owing to over zeal in association affairs, and a natural enjoyment of collecting, on the part of the secretary, Alberni branch finds themselves with their dues paid up well into next year. Delegate Cox says the secretary is not an Irishman.

"If the retail merchants will stick together, we will be strong enough to defeat the Government on matters pertaining to our affairs," stated President Banfield; "we pretty nearly did it recently. They only had a plurality of fourteen."

"Trowern looks like Lloyd George," said one delegate, "and if pep were dynamite, the Board of Commerce would have been blown sky high before this."

Said Banfield:—"If the opinions expressed by Meighen and Borden of the members of the Board of Commerce had only been held when they appointed them, what a lot of trouble we would have been saved."

As the Retail Merchants' Association is ambiguous in the clause relating to whether the secretary should or should not have a vote, Cox, of Alberni, made a resolution to have the wording changed to more simple form.

"By jove," said Wm. C. Miller, secretary Ontario Branch Retail Merchants' Association, Men's Wear Review is always on hand, at anything pertaining to the retail trade," when he saw the Men's Wear representative at the various sessions.

Professor Boggs, speaking of the luxury tax, said: "It violates all the axioms of taxation; it will be expensive to collect. It will be easily evaded, and will thus put a premium on false statements."

MERCHANT TAILORS ACCEPT NEW TAX

Merchant tailors of Winnipeg though not entirely satisfied with the concessions granted them by the Minister of Finance at Ottawa, will not make further contentions for a reduction of the luxury tax, J. S. Stephenson, chairman of the Merchant Tailors' Association stated. The tailors wanted an exemption of \$65 on tailor-made suits, Mr. Stephenson stated, but will accept the concession of \$60 and 15 per cent. tax payable on the excess only.

"The situation in regard to merchant tailors in the east, is entirely different from the west," said Mr. Stephenson. "The material used is of lower grade and the highest priced suits run from \$65 to \$75. On account of this condition in the east, the minister of finance was loth to reduce the exemption, and the tailors had to put up a hard fight to get the concession of \$60."

WESTERN DELEGATE COMPLIMENTS R. M. ASSOCIATION

The Retail Merchants' Association of Saskatoon, is in receipt of a letter from S. J. Sheridan, who was appointed a delegate on the recent committee waiting on the finance minister in an effort to have the luxury tax on tailor-made clothing lowered. In the letter, Mr. Sheridan compliments the association on the useful work done by them in looking after the interests of the merchants. "Mr. Trewern, Dominion secretary of the association," wrote Mr. Sheridan, "is the right man in the right place. Whenever an interview is wanted, Mr. Trewern arranges one without delay and never has to wait for an audience."

"I would like to see every merchant in the Dominion a member of your organization and thus make it one of the strongest associations in the country. There is great need at the present time of all merchants standing together."

The Ill-Wind That Blew Good; Doings of Ottawa Clothiers

Many Sales Being Conducted in the Capital City—Accumulated Stocks Are Moving Out—Extra Bonuses to Civil Servants Mean More Grist to the Mill.

OTTAWA, ONT.—The ill-wind that blew and hit the clothiers via the budget also proved a good thing for the man who was in need of clothing of all kinds. The disorganization of the business in these lines caused a slump in sales at an awkward time and to-day the public is getting the benefit of lower prices to help move stocks that have accumulated owing to various causes. In Ottawa, the advertising pages of the local press have shown how greatly one can benefit in buying a suit over prices that predominated but a few weeks ago. Blair's Ltd. impressed upon the men the advisability of being well dressed and offered to assist to that end by cutting prices on \$90 suits to \$69.50 net; \$82.50 suits to \$62.25 net; \$80 suits to \$59.95 net; \$75 suits to \$56.50 net; \$70 suits to \$51.90 net; \$65 suits to \$48.45 net, and \$60 suits to \$45 net.

A. C. Wellwood, Limited, 71 Bank Street, cleared 300 suits at huge reductions in lines especially made to order in guaranteed Wellwood quality goods, value and workmanship. A. J. Freiman, Rideau Street, sold \$35 blue serge suits less 20 per cent., Myles, Sparks Street, offered attractive values in suits and specials in a good flannel trouser line. Jess Abelson, the clothier, Sparks St., continued his chronicles and he "Resolved to return unto the people a part of the purchase price of everything vended in his shop even to the amount of one-fifth." R. McGiffin, Limited, gave special clearance values in their old store to save cartage to the new home in the Jackson

building that is the city's pride and newest business block on Bank Street, noted for its roof garden and beautiful dance floor up with the stars.

The Two Maes, Limited, Bank Street, sold Anti-Grouch suits tailored by Heidelberg-Wolff to beat the heat and at prices that stopped any grouch from the greatest grumbler. E. R. Fisher, Sparks Street, featured Palm Beach suits and made a tempting window display of pleasing models. Macdonald & Company, Bank Street, took advantage of the weather to remind the men of Ottawa that their stock of waterproof coats was worth seeing and values surprising.

Straw hat sales also went strong, Ely, Limited, offering \$3, \$4, and \$5 hats at \$2.50, and Panamas at 33 1-3 per cent. discount. Nolan's, Rideau Street, cut straws to clear at \$1.75. The Premier Hat Shops, at their two stores on Bank and Sparks Streets, gave real reductions that made buying advisable.

Underwear of all kinds has also been featured at the same reasonable figures and business ahead looks better than was expected. The bonus checks now going into circulation to civil servants will add about \$1,000,000 to the money in hand in the Ottawa district if figures published are reliable, and of this amount the men's wear dealers can get their fair share by using the advertising columns of the papers and the windows at their disposal. Desire to buy has long been created now for the consummation of the desire by co-operation on the part of the man behind the counter.

To Look After Oddities; Ely's Ltd. to Have New Store

The Long, Fat Man and the Long, Thin Man, the Short, Fat Man and the Short, Thin Man Will be Clothed De Luxe—
Drumming Up Customers—A Handsome Store.

THERE are oddities in the human family just as there are in the vegetable and mineral kingdoms. There are long fat men and short fat men, long thin men and short thin men, and other men with peculiar and unusual angles to their physique. These men have to be clothed like other mortals, but Ely's Ltd., of Toronto, seem to think, as Lord and Taylor of New York thought, that the clothing and haberdashery requirements of such men were not looked

after smartly enough. Whether it be a suit of clothes, a shirt, a suit of pyjamas, a pair of socks or a nightshirt, or what not, this oddity of creation must have a home where he can buy clothes that suit the man. Because of his odd shape, his tastes usually are very simple and easy to satisfy; and men of the trade who have gone after this branch of merchandising state that good results can be obtained from a comparatively small stock.

New Departure for Elys

In opening up their new store on King Street West, between Bay and Yonge, Ely's have taken a new departure in their retail trade. Formerly, they have devoted their entire attention to furnishings and have carried considerable quantities of very high-grade and exclusive accessories. Made-to-measure shirts have been one of their lines; and it may have been this line which suggested to them the idea that, in the first place, more might be made of a business that catered particularly to oddities in the human form, and in the second, that such oddities required suits of clothes as well as accessories. At all events, in this new store they are to have clothing. For the time being it is all on the first floor! Eventually these special departments for long and short fat men, and long and short lean men will be on the second floor and the entire arrangement of these departments will be in sympathy with the particular service which they aim to give.

Drumming Up Customers

This idea was not worked up overnight. The man who is in charge of this new store, Mr. Ker, was formerly the manager of Ely's at their King Edward branch. In such a place Mr. Ker saw much of the travelling public as well as hundreds of men of this city who frequent a fashionable hotel. And in seeing all these men, he saw the oddities amongst them. During the last year Mr. Ker has studied the men who dealt at Ely's King Edward branch. He has contrived by one method and another to get their names and addresses. Over five hundred of them have their names in his little notebook, and in due time they will be advised by a handsome circular letter and booklet that this store, which caters particularly to their custom, is at their service.

Will Do More Advertising

Ely's have always been very conservative advertisers in the daily press. One of the features of their advertising, however, has been the same position in the paper in which it always appears. One always knows exactly where to see Ely's advertisement; and the advertisement itself is a model of conservatism in appealing to the public for patronage. In future, they will do more advertising with regard to this one store because they believe that they have a store that is required in the city of Toronto, and that there is a good thing in it for them.

A Handsome Store

The new store is a very handsome one, indeed, and, when finished, will be admirably adapted to the particular service which it intends to give. As yet, however, the appointments are not completed. When they are, Men's Wear Review will have some illustrations of it, and in them there will be some valuable suggestions for men of the trade.

News of the Clothing Trade

Robinson's Clothes, Ltd., have occupied new quarters at 216 Princess St., Kingston.

William Dineen, of the W. & D. Dineen Co., Ltd., of Toronto, is on a business trip to England.

Shannon & Quinn, of Hamilton, have opened a new pant department in connection with their store.

A. D. J. Mathieson & Co. of Golden, B.C., had their store gutted by fire early in July. The loss was heavy.

The National Convention of clothiers of the United States will be held in Chicago on September 21 to 24th.

E. I. Green, of Toronto, has bought out the men's furnishings business of Isaac Dolnecoff, of the same city.

A new paper suit can be bought on the Strand, London, England, now for half a crown, or about 60 cents.

The overall movement has reached Italy and the gay set parades the streets in their \$8.00 overalls instead of their \$140 suits.

H. S. Henschel, who has handled the clothing end of the business in Nova Scotia, is taking over shirts and caps in that territory.

P. J. Culhane, tailor, of James street, Hamilton, suffered a \$1,000 loss by fire on the evening of July 18th. The loss was covered by insurance.

W.R. King's store in Pennington, B.C., was recently entered by thieves and \$200 in cash and about \$400 worth of clothing removed. The clothing consisted mostly of raincoats.

In a recent report, Dun's says that, in spite of the alluring advertisements of many retailers, the public continues to be cautious in their buying.

German-made paper suits of clothes are selling in England at from \$8.00 to \$40.00 a suit. Many of these suits are finding their way to India and South Africa.

Plucky clerks in Glen H. Cases's store on St. Catherine street, Montreal, held on to two alleged thieves who were about to get away with three silk shirts valued at \$40.

Lipsett Bros., who have been conducting a business in Regina, have taken over the store recently occupied by R. Taylor & Co., of Indian Head, and are opening up a store there.

An appeal has been made to the Dominion Railway Commission to increase the freight rates by 30 per cent. If such an increase is granted considerable costs will be added to merchandise.

Ralph Moses, an American glove manufacturer, thinks the price of gloves will be high for at least another year because of the scarcity of raw materials and high wages paid to labor.

Sir Thomas Lipton and Senator Harding, Republican candidate for the presidency of the United States, are said to be responsible for a polka dot bow necktie craze in the United States.

A. R. McMichael, who runs the "Nothing but Hats" store in Hamilton, has secured the premises of the G. T. R. office on James street and will open a remodelled store about August 15th.

Bradshaw & Co., overall manufacturers, formerly of Toronto, have started to manufacture their wares in Markham. At present about fifty hands are employed, but it is expected that this number will be increased in a short time.

Messrs. Jones and Robinson, of Brockville, have just returned from an extended trip to the factory of the Marathon Tire & Rubber Co. at Cuyahoga Falls, Ohio. They are the sole Canadian distributors of the Marathon belt.

Eddie Laird and Frank Carson, who played in the Stratford O.H.A. junior hockey team last winter, have purchased a clothing and men's wear store in that city. In addition to running their business, they will continue to play hockey.

Stephen Jones, for 48 years a resident of Toronto, died on July 3rd. He was a tailor by trade and worked for many of the tailors in this city during his residence here. At the time of his death he was with T. N. Miller & Sons, Dundas street.

The war office has decided to restore scarlet as the full dress uniform of the army. Writing on the question, Major-General Sir Frederick Maurice says that most of the old officers of the army are

in favor of retaining khaki as the full dress uniform.

J. W. Stanley, Summerside, P. E. I., travelling salesman for John W. Peck & Co., Ltd., of Montreal, who has covered Nova Scotia with shirts and caps for some years, has been transferred to Eastern Ontario territory. He will now make his home in Montreal.

A parliamentary sub-committee of the British House of Commons, investigating profits of clothing manufacturers, has reported that manufacturing costs have quadrupled since 1913, that net profits were 4½ per cent., and that their profits averaged about 12 pence per suit length.

Clothiers need to be on the lookout for persons attempting to pass worthless cheques on them. Recently a man was arrested in Port Hope for attempting to pass five such cheques. Merchants in Hamilton, Ingersoll and other centres have spoken of this to Men's Wear Review.

D. S. Day, of Tew and Raymond, London, Eng., states that there is no prospect for lower prices in clothing this year. He says that English mills have still all the orders they can turn out for months to come and that orders have to be placed well in advance to secure deliveries at all. Mr. Day sees no reduction in labor costs for some time to come.

F. W. Stewart, managing director of the Cluett, Peabody & Co., Ltd., of Canada, in addressing the convention of Retail Shoe Merchants, strongly urged that every merchant should take out of his business a fixed salary for his services during the year. On an annual turnover of \$120,000, he argued that the salary should be \$7,200 or six-tenths of the turnover.

Earl and Wilson, collar manufacturers of Troy, N.Y., celebrated their 53rd anniversary early in July. Sales managers from all over the States were present at the anniversary which was also the annual sales conference, and the occasion was marked by a second announcement of a reduction in collar prices whereby retailers will be able to sell E. & W. "Wood" line collars for 25 cents each.

Co-Operating With Daily Newspapers; What Indianapolis Merchants Did

The "Reader" That Advertises a Specific Sale Should Be Marked "Advertisement." —
Calling in the Managing and Business Editors—Could Be Done Here

DURING the last two months when there have been many sales carried on in different parts of the country, a new interest seems to have been taken by many of the newspapers throughout the country in such sales. Not only has there been a general reference in the news columns of the daily papers to the cut-price sales that have been running in leading stores, but there have been specific readers calling attention to a certain sale being conducted by, say, John Smith, in which tremendous bargains have been offered, and there would probably be a sentence at the end which would run something like this: Evidently John Smith is putting forth a great effort to bring down clothing prices by sacrificing profits.

Should Demand Fair Play

Of course, it is thoroughly understood by men in the trade that such readers are as much paid for when specific reference is made to one store as the accompanying advertisement that appears in the same paper. However, if clothing men were properly organized in every town and city in the country they could demand that newspapers give a fair deal with reference to them, that is, they should be marked "Advertisement" so that the reading public will understand that no boost is being given to this particular sale through the editorial columns of the newspaper. Men's Wear Review has repeatedly heard from men of the trade in different towns and cities throughout the country that their respective papers were of the very independent type and that nothing could be done with them to mitigate the evil being wrought by ill-informed articles which have appeared all too frequently during the last year.

What Indianapolis Merchants Did

It seems to us that the experience of the clothing merchants of Indianapolis is very suggestive and might well be followed in this country to a greater extent. During the big price-cutting wave in the United States, it will be remembered, a host of articles appeared in the papers which wrought infinite harm to the retail trade and did no good to the consumer at all, other than to get him into an attitude of mind where he believed that great reductions in prices were to follow, an attitude of mind that cannot be realized by the facts for many months to come. Such articles were appearing daily in the news columns of the papers of that city. The clothiers got together and asked for a conference with the managing editor and

This Window Brought Results

The window display manager of the Charles C. Hauger Company, in that company's Indianapolis store, deserves credit for getting results. It is not always that a display man can claim direct returns, but the Hauger man can. For the windows of that store have been broken into on three occasions by a man who either wished to evade the H.C.L. or could not wait until the next day's business hours to purchase.

At any rate, it was the same man who broke the window on at least two of the occasions; for, as Charles A. Berdson, advertising manager, says, a half of a brick was used on each of these two occasions, and the two halves fitted together perfectly. The thief was even economical of bricks. When the second half of the brick was found the two halves were shown in the window with a card complimenting the burglar on his taste.

When the card was placed in the window this advertisement was set in a three-column ad. in Indianapolis newspapers:

"Mr. Burglar:

"We are pleased to notify you that, in case any of the suits or overcoats you selected in your three window smashing exploits at our Massachusetts avenue store are not entirely satisfactory we will gladly exchange them.

"Any man who will three times risk his life to get a Hauger suit or overcoat must think well of them. We want you to be satisfied.

"We have some very appropriate styles in 'horizontal stripes' to show you if you care to make an exchange."

the business manager of the paper to be held outside the office so that no interruptions might occur and that the case of the clothiers could be duly presented. In writing to Charles E. Wry, of the National Association of Retail Clothiers, Sol Schloss made the following statement:

"We stated our case very plainly, telling them that we were not asking them to refrain from publishing news if it was true and of benefit to the public, regardless of what harm it might be to us, but what they were now publishing as news not only was not news but was very misleading to the public. We showed them how sales had been conducted each year for the past forty or fifty years or even longer, but it was never news before, only now, due to the agitation of the high cost of living, and as they published these sales they were leading the public to believe that things would get cheaper and that the high cost of living was falling. After showing them how misleading the above statement was, we invited them to our places of business, showed them copies of orders placed for fall on which prices were higher than ever placed before. We even went so far as to show them goods in our stock and on what margins of profit they were being sold and showed them the cost of doing business. In plainer words—we were fair, took them into our confidence and told them the truth and nothing else; and they

immediately saw the merit of our argument with the result that the following day our largest and most influential paper had an editorial stating that this was only a temporary condition and that goods would cost more for fall."

Might Follow Example

This example might well be followed in Canada where misleading articles, appearing in the daily press have done more to upset the public mind with regard to clothing prices than many months of sound education will undo. In making up the modern newspaper, in the rush and roar and hurry of it, many things creep into it that are untrue and misleading and harmful to legitimate business interests. Clothing men have realized that during the last year. They can be stopped by such methods as were adopted by the clothing men of Indianapolis. Most newspapermen are amenable to sound common sense and fair argument.

The next annual convention of the Retail Merchants' Association of Canada will be held in Winnipeg.

J. M. McLeod, manager of Sutliff's Men's Wear Store at Courtenay, B.C., has resumed his work after an accident sustained while placing goods on the top shelves of the store. While doing this work, Mr. McLeod had a bad fall.

Window Displays Must Sell Merchandise; Essentials of Successful Window Dressing

General Set-up of Window is Important—Merchandise Must Be Made to Look Neat and Faultless in Appearance—Window Must Be a Drawing Power—Keep Windows and Floors Clean.

DRESSING over 300 feet of window space every week, and sometimes even more than that, requires some thought and experience if monotonous repetition is to be avoided and if the full drawing power of window space is to be realized. More and more merchants are coming to realize that window space is another term for salesmanship; it is salesmanship that does duty nearly twenty-four hours of the day. Therefore they are paying considerably more attention to it, realizing that to neglect it is to neglect a most fruitful source of revenue. It is the business of G. E. Stayzer of Hamilton to dress the 300 odd feet of window space in the two stores of Shannon & Grant and Shannon & Quinn. Mr. Shannon himself is a great believer in window display; he says windows sell merchandise, and Mr. Stayzer is the man who makes them sell merchandise. He does nothing else and if Mr. Shannon were to express a view on the subject, he would probably say that Mr. Stayzer was one of the best, if not the very best, salesman in his employ.

General Set-Up Important

Men's Wear Review had a talk with Mr. Stayzer on window-dressing. He had just returned from the Detroit convention where the value of window-dressing was discussed and illustrated in a thousand ways. Not only were

beautiful displays shown of seasonable merchandise but care was taken to emphasize other essential points about window-dressing. Men were shown movements of the body which aided this work and other features which improved the whole art. "The general set-up of your window is one of the first essentials of window-dressing," said Mr. Stayzer to Men's Wear Review. "You must have your window well balanced, which includes the grading of the different fixtures used so that portions of the display will not be hidden from the view of the passer-by. It also includes the spacing of the fixtures on the floor of the window so that the display will not look bunched in some places and bare in others."

Merchandise Must Look Natty

Not only the quality of the merchandise shown but the condition in which that merchandise is is another important feature of window-dressing. "Have your merchandise well pressed and well placed on the forms," said Mr. Stayzer, "so that whether the display be on forms or draped, the window will appeal to the individual eye so attractively that the man who looks at it feels that he wants to possess it. He might realize that he does not actually need the article which he sees; but if it is displayed attractively enough the appeal becomes

very strong, so strong that it becomes irresistible and he buys the article."

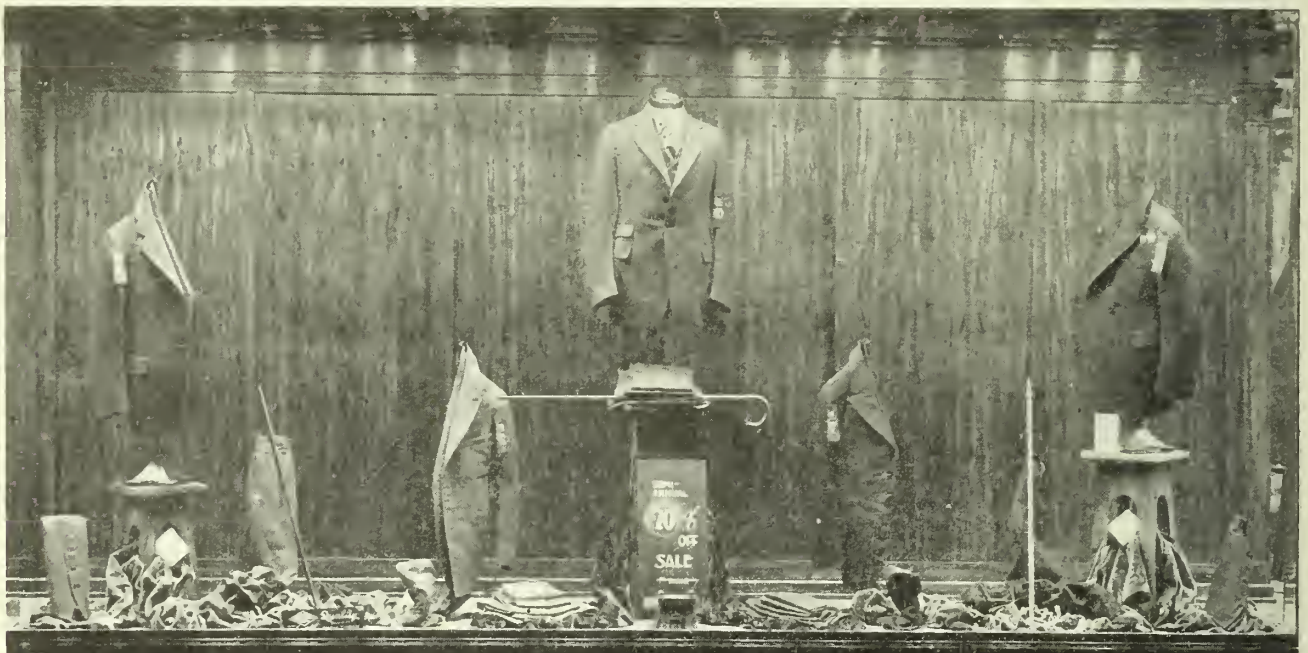
Must Be Drawing Power

A third essential—and this, perhaps, is the greatest essential of window dressing—is that it be made a drawing power for the store. Unless it is this, it is useless. Not only must the window be artistically arranged, but from a selling standpoint it must show results. "Have your windows so arranged," said Mr. Stayzer, "that it is good from a selling point of view in which your employer will benefit as well as the lover of the artistic. There must be a drawing power to the window, a power that will bring people out of their way to see your windows because they know there is something in them worth seeing and worth buying when they do see it."

Have Windows and Mdse. Clean

In mentioning the fourth essential to window-dressing, Mr. Stayzer hit on, perhaps, a weakness that is frequently too apparent in many windows. "Always have the glass well cleaned," he said, "and have the floors of the window cleaned, too. A window that is not clean will take away a man's appetite to buy as dirty linen and dishes in a restaurant will take away a man's appetite to eat. Don't have dirt lying around on the

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A unit trim in the window of Shannon & Quinn, of Hamilton.

Labor Profiteers as Well as Traders; a Distinction Without a Difference

F. G. Douglas, President of Thornton & Douglas, Hamilton, Says Labor Responsible For the H. C. of L.—Must Get Back On the Job and Produce—No Lower Prices For a Year—Get Your House in Order.

“WE have no defence whatever for the profiteers but there is no difference between the workman who sells 50 cents worth of labor for one dollar and the trader who sells 50 cents worth of merchandise for one dollar.”

This reply was given at the Republican Nomination Convention recently by the solicitor of the American Manufacturers' Association to a question as to why something had not been said about the profiteers and as to who was responsible for unsettled conditions to-day. F. G. Douglas, president of Thornton & Douglas, Ltd., of Hamilton, quoted this reply to Men's Wear Review in outlining conditions in the woollen markets and clothing manufacturing as they exist at the present time. Labor, he says, is responsible for those conditions, is responsible for the high cost of necessities altogether. Raw materials have little to do with present high prices. Looking into the future, Mr. Douglas does not see lower prices in clothing for full another year because contracts for supplies for spring, 1921, have been entered into at the highest prices than have yet prevailed.

Labor Is the Cause

“Labor is the cause of to-day's conditions,” said Mr. Douglas. “The clothing you wear to-day has a little raw wool in it, a little silk, linings, buttons, etc., but it is labor that produces them. The cost of the raw wool in a man's suit is nothing. The rancher employs labor to shear the sheep and to prepare the fleece so that it can be exported in ships. Originally, the ship is a little raw ore and timber but labor makes the ship, transports the materials to the market, thence on to the mill and the clothing manufacturer through the hands of labor. The whole thing is of no value until labor touches it. Labor enters into the cost of the suit from the very foundation up and if labor would do its part what would happen? Tailors are paid two or three times to do what they did formerly. The man who produces the raw material has the same experience and until the material reaches us to be made into clothing, it is all a matter of labor, and everybody is paying two or three times the money they paid formerly to have less work done. For instance, the man who is laying bricks across the street there (Mr. Douglas pointed to a new building going up) is being paid two or three times as much to lay 600 or 700 bricks a day as he got when he laid 1,500. There is only one thing that can better condi-

WILL LABOR HELP?

When one stops to consider what happens to a fleece of wool from the time it leaves a sheep's back till it reaches a man's back in the shape of a neatly-tailored suit of clothes, one realizes what Mr. Douglas is saying in the accompanying interview. The part which labor plays on the broad highway of life is, undoubtedly, an increasingly important one both from the social, political and economic standpoint. Labor has come into a new consciousness of power in all phases of human activity, a consciousness which may have had its birth many years ago but was greatly emphasized during the war when the Empire cried for shells and still more shells. Demand upon demand was made during those days which had to be granted if the enemy was to be destroyed. During the period of reconstruction those demands have gone on and on, ever higher and higher, and in the vicious circle that has been created, labor has been in the vanguard. It has been labor's demands that have put the cost of living where it is to-day. Undoubtedly the conditions which surrounded labor in the years that are gone were not what they should have been, but the danger now is that the pendulum is swinging too far the other way, that labor is getting out of hand in the enjoyment of its new-found power and position. Men's Wear Review has yet to meet the clothing manufacturer or the manufacturer of any line of men's wear who would not willingly and gladly still further increase wages if, as Mr. Douglas intimates, one dollar's worth of labor were given for every dollar paid in wages. The question is still unanswered—Will labor help?

tons and that is that people get back to work and produce goods.”

Increasing Prices Further

Mr. Douglas referred to the fact that the American Woollen Co., which largely controlled the woollen market in the United States, had closed its doors because of lack of orders. The result was that the head rather than the tail of the whole trouble had been cut off. No surplus stocks would be created so that supplies would get ahead of demand and the only result that could follow would be a further increase in prices.

“So far as prices are concerned,” continued Mr. Douglas, “there are no

lower prices in sight for some considerable time. It will be a year, at least, before the consumer will feel it. Contracts for spring, 1921, were let some time ago on the highest market that has prevailed and while I say this, I believe there will be lower prices. There has been a drop in the raw wool market and there are some indications of a surplus of woollens. But it takes so long to get around to the consumer that it will not reach him for some time yet. In Great Britain at the present time they are asking the highest prices that have ever been asked from the trade.”

Fittings Increasing, Too.

Mr. Douglas pointed out that suit fittings—linings, silk, buttons, etc.—were also on the rising market to an even greater extent in some cases than the wool. He cited one instance, that of sleeve linings. In June, 1919, he said, he had paid 52 pence for sleeve linings; an invoice which he had just received gave the price at 102 pence.

“Get Your House in Order”

“My advice to the trade,” said Mr. Douglas, “is first to get your own house in order. If you have too big a stock, get rid of it, get it in shape. I do not mean by that that it is necessary to slaughter it as, I fear, many merchants have done, because it will undoubtedly cost more to replace it at the present time. When the market breaks, the bottom is not going to fall out of it; the decline will be gradual and all merchants can save themselves from loss by getting their stocks in hand.”

Knit goods manufacturers of the United States are about to launch a national campaign in which the advantages of knit underwear will be set forth. Knit good mills are to-day paying between 85 cents and 90 cents for yarn that last year cost only 55 cents or 60 cents. With the advances that have been granted to labor during the last year, these manufacturers state that it would be necessary for yarns to drop to 40 cents or 45 cents if they are to be able to meet last year's prices. Up to the present time, Spring prices have not been announced by the mills, and buyers who went to them for their Spring goods were turned away without being told the prices. Recognizing that prices of knit goods must be higher than formerly, the knit goods manufacturers are about to launch this campaign, believing that the conviction thus carried to the mind of the consumer will make him in a more receptive mood toward the purchasing of knit underwear.



To J. N. Harvey, president of J. N. Harvey, Ltd., with stores in Vancouver and Victoria, belongs the credit of making the first aerial delivery of merchandise in Canada. On June 27th, 1919, piloted by Lt. G. K. Trim, he flew over the Gulf of Georgia and delivered a valuable consignment of men's wear to their Victoria store. The above picture shows Mr. Harvey handing out the first few packages to R. B. Price, manager of the Victoria store. The actual flying time was 63 minutes; and returning 28 minutes. The boat time for this trip is 4½ hours each way.

To let the people of Vancouver and Victoria know that he was in business and first in everything, Mr. Harvey had post cards, with the above picture and an explanation of the same, made and mailed. It was a novel bit of advertising and shows that men of the clothing and men's wear trade are leaders amongst the first-class advertisers.

In addition to this, Mr. Harvey has had a neat little celluloid note pad made containing two blank pages for use in making memos. The cover page gives the addresses of his two stores, while the back page contains a calendar for the years 1920 and 1921.

Prices of Spring Underwear Are Higher than a Year Ago

Advances Range From 15 to 60 Per Cent., With Most Lines Nearer the 60 Per Cent.—Cost of Labor and Raw Materials the Reason.

WHEN the trade is presented with samples of Spring and Summer underwear for 1921 they will be asked to pay prices from 15 to 60 per cent. higher than for the Spring of 1920, according to the manufacturer's agent of one of the large mills. This advance covers balbriggan, porous knit and mesh underwear. This manufacturer's agent was none too pleased with the somewhat stiff advances, particularly, he said, as most of the lines showed the advance as being nearer the sixty per cent. than the fifteen. Moreover, he felt that it would be harder to sell as the trade and the consuming public generally were looking for prices at least no higher than formerly, if not a shade lower.

Stocks Seem to be Low

On the other hand, there are indications that the stocks held by both job-

bers and retailers are low. Deliveries during the past few months of Summer lines are reported to have been very indifferent and incomplete, with the result that the shelves of the retailers are by no means filled to overflowing with surplus stocks. Moreover, Men's Wear Review has been informed by jobbers that they have bought very heavily on nearly all underwear lines because their own stocks have been sadly lacking in quantities and assortments. It was said by one manufacturer's agent that jobbers had increased their purchases of a year ago by some forty per cent.

Causes of Increase

The causes of the increase in Spring and Summer prices are very familiar, though none the less sufficient. The cost of labor has certainly not come down, as is well known. Labor costs have

not even reached the point where they can be called firm because all agitation is for increases which are usually granted to a more or less degree. The other cause is the higher cost of the raw materials. All cotton prices recently have shown advances and it is not surprising therefore that the prices of underwear should show some increases over a year ago.

CLOTHING PRICES UP FOR FALL

So the People of the U.S. are Told

Notice was served recently on a long suffering public by Willard B. Stevens, secretary of the National Wholesale Men's Furnishings Association, of the U.S., that the present clothing prices will be superseded by much higher charges in the fall, and that the time to buy is now. The price cutting movement, he said, had been caused by "backward spring season, followed by curtailment of credit by the banks." Except for cases where surplus stock was unloaded, the reductions were unjustified, unscientific, economically unsound and contrary to market conditions, he said.

Mr. Stevens was not happy over the announcement of the Department of Justice officials that price advances in the fall would be met with prosecutions. The association regards the activities of the Federal Reserve Board and the Department of Justice as "premature, though laudable, and in some respects altogether too radical," as an attempt to reduce the cost of living.

"Retailers and banks against whom no suspicion has been directed have suddenly been deprived of accommodation," said Mr. Stevens. "They have been compelled to dispose of at a discount millions of dollars worth of Liberty bonds—bought under the impulse of patriotism—in order to save their business. And it is wondered why these splendid investments have dropped so in price and why the Government negatived its efforts to stabilize the market by forcing the impairment and sacrifice of what should be the finest securities in the world."

Mr. Stevens said cotton, woollen and silk factories have been forced to shut down by lack of credits, reducing production 25 to 35 per cent. This means inevitably higher prices this fall, he said.

W. Abelson & Son, 117 Bank street, Ottawa, are selling out suits and overcoats. Over 350 of these are to be cleared without reserve at a straight \$10 off regular prices.

No Advance Will Be Asked on Some Lines of Spring Hosiery

But the Later Lines Will Show an Advance of, at Least, 25 Per Cent.
—Bigger Variety of Patterns For Spring and Christmas Novelties.

ACCORDING to the manager of one of the large specialty houses in Toronto which handles hose, the first offerings of hose for the spring of 1921 will be no higher in price than the last quotations. The news will be most welcome to the trade, but it can only benefit the trade, so declares this manager, if immediate advantage is taken of it. The reason for there being no advance on the first offerings is two fold. In the first place, sorting business is well over and considerable stocks have been left on the shelves of the jobbers. This house, therefore, has decided to maintain the same price. In the second place, the mills are just beginning work on spring hosiery and no prices have been quoted yet, even to the jobbers.

It should be understood, however, that these prices apply only to the first offerings. When the new stock is on the market, prices, so say hosiery men, are going to be higher by about 25 per cent. Spring showings will be a trifle more

varied and fancy than during the last few years. During the war, the mills were not accepting orders for fancy creations because the demand was simply for hose regardless, largely, of the patterns or styles. That is changed somewhat now and fancier lines are being produced.

The trade will, within a very short time if not already, be seeing Christmas novelties. Prices for these novelties will be higher than last Christmas, due partially to the natural advance that has gone on during the past year on account of labor and raw materials; also to the fact that there will be a larger variety from which to make Christmas selections. Men's Wear Review has seen some of these lines and they are not only quite equal to former offerings but the same care has been taken in arranging them in boxes so that the retailer may be able to make the best possible showing of them.

Home Prices Easier than English; Places Orders Only for Hosiery

Canadian Buyer Says Fine Hosiery Hard to Get While Coarser Grades, Are Very Plentiful — Higher Prices for Fine Lines—Business Poor Amongst the Retail Trade.

A BUYER of several lines of furnishings, who has recently returned from a business trip to England for one of the largest wholesale houses in Toronto, reports that there is still great difficulty in getting merchandise. This buyer was in the market for all lines of men's furnishings, but came home with only a few odd lines of hosiery having been placed. On lines, such as shirts, pyjamas, nightshirts, etc., he says better prices and quicker deliveries can be had in Canada. Finer lines of hosiery have not only advanced in price but are harder to get than formerly; while the coarser lines are more plentiful, even bountiful, and the prices easier.

Wholesalers' Prices Cheapest

"The situation there," said this buyer to Men's Wear Review, "is much the same as it is here with regard to the various lines of men's wear. I could get better prices from the wholesalers in London and Manchester than from the manufacturers themselves.

"All lines of fine hosiery are up in price from ten to fifteen per cent. and there is a great scarcity of it. It is exactly opposite with the coarser lines. Worstest hosiery is down in price about ten or fifteen per cent. and there is plenty of it on the market. In the finer lines, I found that many of the mills were filled up with orders for months ahead. Fancy cashmere and novelty hosiery is exceedingly hard to get. On the other hand, the worstest hosiery is very plentiful and the mill owners are keen after new business." Our informant went on to say that on lines of hosiery, as well as on other lines of men's wear, he simply took quotations with a view to comparing them with the prices of the Canadian mills believing that he could do better on this side of the water. Since coming home, he stated that he had looked into the matter of Canadian prices on hosiery and was of the opinion, at first glance, that hosiery for the spring of 1921 would be higher in price than it had been before.

Trade Outlook More Buoyant

Conditions in Canada are more or less affected by those across the border. The price-cutting wave that swept the United States two months ago had a faint echo on this side of the line. Trade papers of New York and Chicago now say that this wave of hysteria has passed off and that conditions are settling down nicely. What the First National Bank of Boston has to say of present conditions is, therefore, of interest.

"The problem is not one of counteracting a long period of over-production and over-construction," says the bank, "but rather of determining a new and lower price level on which, under a strained credit condition, business may go forward to do the immense amount of necessary work which is pressing. Already in this market there is a more optimistic feeling and a growing opinion that in the leather and woollen business, for example, present prices are at or near bottom. There are more inquiries and more actual sales than two weeks ago. In some instances prices are slightly higher, indicating that some price declines were overdone. While the lower prices already realized are helpful, the householder has not yet found his average cost of living reduced."

Visited London Exhibition

While in London, this buyer visited the Manufacturers' Exhibition held in that city and states that he was impressed with the great showing and splendid arrangement of the various lines exhibited by the British and Scotch manufacturers. So far as anything radically new in lines of men's wear, he stated that he did not see anything that was particularly new. The ladies again seem to have come into the major position with regard to new goods, while mere man would have to be content with prevailing styles with few if any alterations. A big variety of ladies' sport goods is being shown at this exhibition and wood fibre is being largest used. In these various sporting creations, caps are being made to match them.

Business Poor Amongst Retailers

That business is poor amongst the retailers was the information which this traveller gave. Similar reasons for poor business there, as here, are given. They had a cold spring, with the result that heavy stocks accumulated, and he stated that practically all of the London retailers were running big sales to unload these heavy stocks so that they might realize on them.

Trade, on the Whole, Comparatively Good

Clothing Quiet, Though Cancellations Have Stopped—Piece Goods Higher For Spring—Shirts to be Higher in 1921—Christmas Novelties—The Markets At a Glance.

BOTH wholesalers and retailers are finding it difficult to get into that attitude of mind where they can look at business conditions as being more like normal than they were a year ago at this time. Whereas a year ago trade was unusually lively as a result of demobilization of the Canadian soldiers, to-day it is more quiet, though, on the whole, it is good. In wholesale and retail trade alike, the first six months of the present year compare not at all unfavorably with the corresponding months of last year. Placing orders for fall in practically all lines have been smaller than a year ago, cancellations having been a new development of the trade; but on the whole the comparison with a normal year leaves little to be desired.

CLOTHING

Clothing continues to be about the quietest end of the trade. Manufacturers state that cancellations have about stopped, and they do not disguise the fact that they have been very heavy. Unseasonable weather and the accumulation of stocks, they believe, are the reasons for these cancellations. Withal, they look for the reinstatement of many of these cancelled orders, providing crop conditions as they appear at the present time are justified by actual results. In spite of all the talk about a big drop in clothing prices, they point to the fact that contracts for Spring piece goods were let at the highest prices paid within the last five years. Many of them, however, have stated that they will do their best to keep prices from soaring still higher.

SHIRTS

Spring, 1921, is already looming on the horizon of the shirt business. The retail trade, generally, has been looking for advances in cotton shirtings, at all events, with some uncertainty in their minds as to prices of the silk creations. These latter are still somewhat in doubt, though there is little, at present, to justify any belief that there will be a drop in prices. Labor still continues to be a decisive factor in the whole silk situation. Men's Wear Review has been informed, however, that prices on cotton shirtings for the coming Spring, in both imported and domestic lines, will show advances as high as 40 per cent. One buyer stated that deliveries from the mills of back orders are still very much behind and that some of the lines ordered for Spring, 1920, are still coming in in little batches.

HATS AND CAPS

Business in the hat and cap trade is quiet. Spring weather played havoc with felts and changeable Summer weather has been none too

good for straws. There have been heavy cancellations of Fall orders on this account. Hat manufacturers state that they believe the peak has been reached in felt hats, though they point out that the decline will be very slow, hardly noticeable, in fact. The "American Hatter" also believes that the peak has been reached in spite of the fact that strikes are threatened on the other side for higher wages. Their reasons for so believing are that stocks have accumulated and that public demand for lower prices will make for lower prices, so that buying resistance may be overcome.

NECKWEAR AND HOSIERY

Christmas novelties are making their appearance on the market, though it is still too early to give an accurate estimate of how they are going. Neckwear and hosiery men state that their orders up to this time of writing are not as large as a year ago, but are exceedingly good as normal trade. A year ago buying was very heavy on account of demobilization; now it is more careful and is prompted by the actual needs of the trade. Early bookings on hosiery are being placed at about the same price as a year ago; but manufacturers state that later bookings will be higher. The reason for this is that they now have a chance to manufacture lines out of goods bought months ago, lines for which there was no demand a year ago because higher-priced stuff was in demand from the trade. Novelties in belts and handkerchiefs are selling unusually well, due, perhaps, to the fact that there is no luxury tax on these lines.

UNDERWEAR

Manufacturers' agents have been out for a short time with Spring and Summer underwear, 1921. Prices are said to be from 15 to 60 per cent. higher than a year ago. These agents have been out for such a short time that it is impossible to tell with what general reception they are being met by the trade. It is probable, however, that in this as in many other lines of men's wear, an effort will be made by the trade to select such lines as will be least affected by the Luxury Tax.

THE EUROPEAN SITUATION

Attention has been directed by a number of manufacturers and wholesalers to the European situation which, at this time of writing, is far from encouraging. The effect of the recent war is still too fresh in the minds of everyone to lightly set aside the bearing of war on trade. In the meantime, one can but wait and see.



"Best Way to Make Money is Keep It!"

A Truism Well Exemplified by Friend—The Wisdom of Money Out of the Business Demonstrated—Paving the Way to Independence.

By HENRY JOHNSON JR.

A MAN wise in the ways of finance, whom I have quoted more than once in these columns, once said to me:

"Very little money would be lost if men could realize that one of the best ways to make money is to keep it. When fishing for big interest, be careful that you don't swallow the bait."

One of the strongest things about that remarkable statement which I published recently was the piling up of \$4,500 in cash and a Canadian Victory Bond by that small dealer whose net earnings had figured out to only about \$1,050 a year for the past six years.

He did not let me have all his figures. For example, I do not know how much he has invested in that vacant land deal to which he refers only once. Neither do I know how many times he has paid \$100 on the mortgage. Nor yet has he said what interest he pays on the mortgage. But the mortgage comes due very soon now and he plans to pay it off.

Suppose then, that the balance unpaid now is \$3,000. After he pays it, he will have a clean surplus of at least \$1,500. Of that, \$1,000 already is invested in a Victory bond, as fine security as any on earth, which pays him $5\frac{1}{2}$ per cent., or \$55 a year. With care and on consultation with his banker, he can put out the remaining \$500 at between 5 and 6 per cent. with perfect safety. Together, then, these funds will earn him \$70 or \$75 a year, or about \$6 per month, without thought or care on his part.

Wise to Keep Small

You will remember that he said he would like to do things on a bigger scale, but felt that it was wiser, considering his impaired health, and his years, not to attempt to do more than he is doing now.

Now see the beauty of the habit of rigid accumulation carried out over a series of years. This story sheds a new light on my contention that it is the plain duty of every merchant to himself and his business to draw money out of his business and invest it in good securities.

This for the reasons that, under this system, he is sure he is laying by some real money, hence is piling up a competence. Also, that thus he keeps himself scratching for capital in such a way that he will figure more closely and carefully; hence will become not only a more conservative buyer but a vastly better collector, and in a thousand other respects a keener business man.

But, see, now, how it works out with

this man. He would like to operate on a larger scale. Why? Because he has a normally wholesome ambition. Now, though he cannot himself directly undertake to do more business, he is in a position to enter into partnership of interest with the biggest business men in the country and share in their work. Yes, even better than that; he hires those men, on a contingent salary, to work for him! For just as soon as he buys sound bonds or seasoned stocks he shares in the enterprises they have built up, in the earnings they make, and he has the advantage that they pay him his share of those earnings before they get a cent for their own work!

Grows Without Direct Effort

So now he is able to and does operate on as wide a scale, as rapidly as his accumulations grow, as he likes, meantime having his mind and body free to devote steadily to his own little business.

"O, but what's 6 per cent?" somebody says. Nor are you the first who carelessly and thoughtlessly have uttered that foolish question. So let me tell you one thing that six per cent., compounded only every six months, will do.

The sum of \$25 set aside every month at 6 per cent. compounded every six months will pile up a total of over \$30,000 in 30 years. How much is \$25 a month? Is it not \$300 a year? And if it is \$300 a year and we do it for 30 years, how much will we have laid by ourselves? Figure it out and you will find it is \$9,000. So, in the 30 years, the 6 per cent. has accumulated \$21,000 and over—without effort on the saver's part—in return for his faithfully laying up less than a third of the total.

Next I hear somebody say that he does not want to wait 30 years. That, of course, depends on the point of view. I took out my first life policy 27 years ago. It was written on a plan whereby I could withdraw it, or take part of the dividends, or do a number of other things in twenty years, and then quit or continue for a further ten years. When the 20 years rolled around, and they rolled without much thought or care on my part, I did not need the money. I left it for further accumulations. When it comes to me in another three years, it will come as a windfall, as purely found money, because I had never missed the premiums paid.

The Little That is Never Missed

So it will be with the merchant who lays by \$25 a month. He will not miss it. Further, by the very discipline to

which he subjects himself to make the systematic accumulations, he will automatically become a better business man in every particular. Then, as life stretches more and more behind him, that goal which once was 30 years ahead comes rapidly nearer. Say he starts at 28. Will any man in fairly good health who is nearly 58 admit for a minute that he is too old to enjoy a competence of \$30,000 when it is handed to him at 58? Ask him—anywhere you find him—and see!

"Despise not the day of small things!"
"Mony a little makes a mickle."

Well-Balanced Self-Respect

Notice that this man said he had no telephone and no delivery, that he never went after orders nor asked anyone to trade with him; that he simply tries to give satisfaction in quality and price and does not cut rates.

Does this sound as if he were a little bit "independent?" It does not sound that way to me, because it is very like my own experience in certain respects.

One day, about 15 years ago, I got to thinking about our system of soliciting orders. We sent out a very competent clerk to solicit orders, of course his time had to be paid for and it occurred to me that possibly the outlay was not a good investment.

Immediately, I figured out exactly what that system cost and what it yielded. I figured the solicitor's time at about double what we paid him, because he was absent the time when he could be of most use to us. Result was we quit soliciting cold, kept the customers who would stay with us on the new deal, lost those who would not stay—and never resumed the system. There was no "independence" about our action. There is none with my friend. He just figures that there are certain limitations beyond which he cannot go without overtaxing his own capacity to get his work done; and he has the wisdom not to try to overdo.

Being free from a thousand vexations of phones, deliveries and anxiety about whether Biffkins is trading as much as usual this month, he can concentrate on service in his store and the general operation of his business. Note, too, that "success succeeds." It's mighty hard to find fault with a small merchant who needs three banks and a Government bond to care for his financial assets!

True Independence

But I went over the ground of true independence with you recently. That

Continued on page 63

CARRYING ON BUSINESS WITH SMALL CAPITAL

STRETCHING the capital is one of the tests of a true merchant. Almost anyone with any merchandising ability at all can do things with plenty of capital, but it takes a genuine manager to do business on a small amount of cash.

The banana man loads his cart in the morning with, say \$10 worth of fruit. He returns at night with an empty cart and \$15. Since he works every day, excepting only holidays and Sundays, he turns his capital about 300 times a year. On a gross annual business of \$4,500 he makes 300 separate profits of 33 1-3 per cent., and all on an original investment of \$10 plus the cart and his time.

Nor does the banana man carry any surplus stock. If some of his fruit gets over-ripe or is frost-bitten, he sells it out at cost or less, and he will even give it away to the youngsters rather than lose the fruit entirely. In this way he makes use of his capital all the time.

Question of Over-Buying

What would this man make if he had a capital of \$10,000 instead of \$10, and turned it on the same plan, 300 times a year?

Not many business men can successfully imitate the banana man's methods, but a great many of them could well go much further in that direction than they usually do. All business men who are not blessed with abundant capital should be interested in trying to see how far they can make this capital go.

It is a rare business man who hasn't a lot of his money tied up in stock that doesn't move fast. Over-buying has been called the greatest curse of retailing. It seems to be inevitable that merchants will buy more goods than they need, and some merchandise that they can't use at all.

Sometimes this is the fault of the merchant, but not always. The man who keeps detailed records of past purchases and sales can judge his future needs pretty well. His calculations are only upset by backward business conditions, unexpected demands, or changing styles. In buying new goods he may have no definite guide and thus is dependent on intuition, but a dealer soon learns to approximate what his customers will buy.

Uses for Ready Capital

Knowing with some exactness what will be his needs for a given period—a month or six months—a merchant can gauge his purchases accordingly so as to obtain the most rapid turnovers. If some goods sell fast and he can stock them daily or weekly, that means he can handle the business in this line of goods with small capital. It is the goods that represent a high investment and turn

Clerks of St. Thomas, Ont., Have a Strong Organization

Compromise On Early Closing Question Reached With Retail Merchants' Association—Public Becoming Accustomed to the New Hours—Everything Going Well

WITH their working principles, and their organization thoroughly independent of all outside unions or combinations, the retail salespeople and store assistants of St. Thomas, late in April, formed themselves, almost one hundred per cent. strong, into what is known as the "St. Thomas Retail Clerks' Association." The organization was virtually the re-formation of the clerks. In December, 1919, the idea of amalgamation for the betterment of working conditions was broached and a branch of the American Federation of Labor's retail clerks' department resulted. The aims and objects of the branch were radical, antagonistic. They savored of "closed shop," strikes and "walkouts." Sympathy with every other branch of the Federation was the keynote, literally the mandate of the clerks' organization. The St. Thomas branch proved a failure from the very beginning. It was frowned on by employers, and the better thinking classes of clerks refused to identify themselves with such a movement. The branch died an abortive death, but with its death the new organization was ushered in. Diametrically opposed to the first organization in theory and practice, the regenerated union has proved a brilliant and growing success. It has accomplished big things by the application of common-sense methods.

Shorter Hours Asked For

The united clerks wanted shorter hours. They had been talking Saturday

only once or twice a year that tie up his capital. The less of this last class of goods he can get along with, the better for his capital.

There may be some men who wouldn't know what to do with more capital if they had it, so they are not interested in releasing what was tied up in slow-moving stock. This money, however, can be used in taking advantage of cash discounts, in improving the store equipment, in advertising, in adding new lines, and in other ways.

So, Mr. Merchant, if you are losing cash discounts or if you lack ready cash, suppose you look through your stock to see where you can do with less, or where some items need to be pushed. Advertising and good salesmanship may lighten your load. And, once you have reduced your stock to the point where it is the liveliest possible, careful records on each line will help you keep it alive by governing both your buying and your selling.

night early closing for months but had accomplished little, simply because they had lacked a definite purpose and co-operative effort.

In a giant petition that savored more like a suggestion than a request, the association asked the Retail Merchants' Association of St. Thomas to confer with them on the early-closing question, and to consider nine o'clock Saturday night closing, six o'clock closing the other five business days of the week and Wednesday half-holidays from May until the end of September. The meeting was held and a compromise agreed on, the retail merchants signing up for ten o'clock Saturday night closing from April 30 to September 30, and nine o'clock Saturday night closing the remainder of the year, six-thirty closing the other five days and Wednesday half-holidays from June 1 to September 1. The change was made with the understanding on both sides that it should be tentative, the idea being to try out this medium course on the buying public before attempting to introduce six o'clock closing every night in the week the year round. The new hours are meeting with the approval of the public, who have become accustomed to the change with little inconvenience. And now the St. Thomas Retail Clerks' Association is conducting an energetic campaign with the consent of their employers to educate the people to shop earlier on Saturday. Their campaign is already producing the desired results.

Other Interests

The clerks' organization has developed along many other commendable lines. It has one of the liveliest sports committees in the city, with a baseball team, bowling and tennis clubs and other athletics. Its entertainment committee has staged two brilliant "at homes" this spring, with the retail merchants and business men as their guests, and they have several others planned for the summer. There is an active visiting committee in connection with the association whose duty it is to cheer up the members who are ill and also to look after newcomers and find them congenial lodgings. This committee has proved its worth in the case of young women coming to the city. The glad hand of welcome is extended to all.

The Retail Clerks' Association is one of the finest organizations ever formed in St. Thomas. It is progressive and brimful of pep and it has received the hearty support of the merchants.

More Co-operation Between Town and Country is Needed

Renfrew Mercury Believes that the Farmers' Co-operative Store with Its Proposed Fifty Million Dollar Turnover Jeopardizes the Livelihood of the Retail Merchants in the Smaller Towns.

(From The Renfrew Mercury)

THE important event of the week in South Renfrew was the visit of Mr. J. J. Morrison, the secretary of the United Farmers of Ontario. Mr. Morrison is a man of pleasant personality, a nice man to meet, and a thorough democrat. The "Mercury" has devoted a great deal of space to the U. F. O. picnics and particularly to Mr. Morrison, as we believe a great many of our readers are deeply interested in what he had to say.

Much that Mr. Morrison said was admirable, and the "Mercury" is in substantial agreement with a great many of his proposals and arguments looking towards a more democratic method of parliamentary representation. At the same time we feel that throughout the greater portion of his addresses Mr. Morrison made the mistake of assuming that every man's hand was against the farmer, and that therefore the farmer's hand should be against every man.

This is certainly not the case. As a matter of fact the working people of the towns and cities are feeling the pinch of conditions fully as much, if not more than the farmers to-day, and, while they may not feel like subscribing fully to the Farmers' platform, they are willing to go a good part of the way with any organization that will curtail the privileges of the big interests and make living conditions easier for them. But Mr. Morrison decries a People's Party, yet Hon. Mr. Drury, Hon. Mr. Smith, and other members of the Cabinet have openly advocated it.

We feel that in some instances if Mr. Morrison's arguments were followed out to their logical conclusion it would not be for the best interests of the country at large. Mr. Morrison deplors the depopulation of rural Ontario, and yet he must realize that hundreds of young men and women are drawn to Toronto every year by the large mail-order houses with their immense factories and warehouses employing thousands. Rather than discouraging this, is not the Farmers' Co-

operative store, with its proposed fifty million dollar turnover, encouraging it at the expense of the smaller towns and villages? Is not the business of the province becoming centralized in Toronto? We are not pressing this point simply for the sake of argument, but because we feel that what is wanted is greater co-operation between the town and the country, and not a desire on the part of one to succeed at the expense of the other. In urging the farmers to send their money away to Toronto, Mr. Morrison is seriously interfering with the business and jeopardizing the livelihood of the retail merchants in the small towns that are a necessity and convenience to the farming community. If this movement to build up the city of Toronto is encouraged, eventually, although perhaps not immediately, towns like Renfrew will dwindle to mere villages or cross-roads, a condition which we feel no farmer is anxious to see brought about.

It is not desirable at this time to enter into a lengthy discussion of Mr. Morrison's addresses. At the same time we could not help feeling that they were very largely a class appeal, and not as broad as we had hoped they would be. We all realize that agriculture is the basic industry of the country and every man is glad to see it prosper, yet is any lasting good going to come to the country by setting up rural against urban communities, and sowing seeds of distrust of one another among the people? It is a mistake to take too seriously the jokes and jibes of the writers in the city press about the hayseeds and other things. They are often said in jest and who know and appreciate the sterling worth of the tillers of the soil of this Dominion.

Mr. Morrison is an earnest, sincere speaker, a genuine good fellow, and as we said before, we are in substantial agreement with a great deal that he said, but we feel that what is wanted

in this country is not a class movement of any kind, but a peaceful revolution of a united common people that will wrest from the privileged interests some of the unfair advantages which they enjoy, and give to us all a fair and square deal, and equal opportunities in this land that is full of promise and which we all love so well.

Richard L. Gaunt Dies Suddenly

HEAD OF MARK FISHER SONS & CO., VICTIM OF APOPLEXY

Death came suddenly on July 4th to Richard L. Gaunt, one of Canada's largest business men, and leader of the woollen trade in this country for many years past.

Mr. Gaunt was stricken at his home, 4263 Dorchester street, west. He had been in apparently excellent health during the day, taking a walk downtown in the morning. He returned home at 3 o'clock in the afternoon with Mrs. Gaunt and it was not until the tea hour at 5.30 that he complained of not feeling well, remarking that he believed he was suffering from indigestion, and refusing to have tea, betook himself to his room where Mrs. Gaunt sent him some hot water. After drinking two glasses of hot water he said that he felt better, and that all the pain was gone. He left his room and as he walked down a corridor fell to the floor and died within a few minutes. Dr. A. R. Griffith, of Peeli St., was summoned and was in the house within ten minutes, but Mr. Gaunt had passed away. The cause of death was pronounced by Dr. Griffith to be apoplexy.

He was born near Leeds, Yorkshire, England, a little over 67 years ago, and early went into the woollen industry at Huddersfield, one of the great woollen centres of England. He came to Canada 44 years ago to take charge of the business of Mark Fisher Sons & Company, assuming the managership of this business on arrival, later becoming partner. The development of this large business is the story of his business talent and of his untiring energy, the business growing until it has branches and warehouses in many parts of Canada and in New York.

Mr. Gaunt is survived by his widow, nee Elizabeth Cowan, daughter of the late John Cowan, founder of the Cowan Chemical Works, of which Reginald Tait Gaunt, the only child, is now manager.

You Want to Know?

YOU buy service when you subscribe to the MEN'S WEAR REVIEW. We have facilities for procuring information regarding all subjects connected with the Men's Wear trade and this Service Department is always at your disposal. If the information you desire is not to be found in the editorial columns of this number or in the advertising pages, cut out the coupon below and fill in the question you want answered. Every day these are coming in and welcome and we want our readers to feel quite at liberty to make these inquiries of us. The idea of this Review is to be of the greatest possible service to our readers. If, therefore, there is some information, be it little or great, which you want, please do not hesitate to use our Service Department for this purpose.

Here are a few of the inquiries that reach us and which are promptly answered upon receipt:

Dear Sirs: Hamilton, Ontario.

I intend opening up a Gents' clothing and furnishing store and would like you to give me the names and addresses of the leading wholesale houses where I can purchase goods at reasonable prices.

Dear Sirs: Tillsonburg, Ont.

Will you please let me know by return mail where I can buy Lion Brand collars?

Dear Sirs: Cochrane, Ontario.

Please tell me if a merchant is allowed to stay open for business on the 1st of July? We are having a big celebration here on the first and a number of the merchants are going to stay open.

Dear Sirs: Picton, Ont.

We are considering buying an air-brush for show-card work. Could you advise me where I could procure one at the right price?

THE MEN'S WEAR REVIEW
143-153 UNIVERSITY AVENUE
TORONTO

For Subscribers

INFORMATION WANTED

DATE _____ 192

PLEASE TELL ME _____

NAME _____

ADDRESS _____

WELL-KNOWN TAILOR OF TORONTO PASSES

At his residence, 290 Roncesvalles Avenue, on Thursday night, July 8, Mr. John Burton, a well-known tailor of Toronto, passed away. He was born in England eighty years ago, and had lived in Canada for more than half that time. For thirty years he was connected with the tailoring firm of Bilton Bros., but retired from active business six years ago. He had the distinction of being known at one time as the best cutter in the United States and Canada, and won the gold medal at the Cincinnati convention in 1900. Besides his wife he is survived by two daughters, Mrs. A. Mathers and Miss Rose Burton, and one son, Jack Burton.

BRITISH INDUSTRIAL ART EXHIBITION

"The British Industrial Art Exhibition will be open until 16th September, inclusive, at Knightsbridge, London. This exhibition will comprise textiles, wall papers, furniture, pottery, glass and metal work, also building and other crafts. A number of buyers are expected from Canada, other overseas Dominions and foreign countries.

Canadian buyers who propose to visit the Exhibition should secure further information from the nearest British Trade Commissioner in Canada. Their names and addresses are:

- (a) Captain E. J. Edwards, 248 St. James St., Montreal.
- (b) F. W. Field, 260 Confederation Life Building, Toronto.
- (c) L. B. Beale, 610 Electric Railway Chambers, Winnipeg.

E. & S. CURRIE, LTD., TO MAKE BELTS

Within a short time the trade will have an introduction to a Canadian-made belt handled by E. & S. Currie, Ltd., of Toronto. Fortunately, the belts sold by this firm were merely assembled at their Canadian plant but they have recently added to their floor space in Toronto and are now going to manufacture, in fact are now manufacturing, their own leather belts.

Similar to their other lines, these belts will be specialty belts of all leather and great attention has been paid to the finishing of these belts. The firm has aimed to give an English quality with an American finish, believing that these combinations will produce an almost perfect belt. To the trade, these belts will sell as high as \$60 a dozen, according to the quality of leather and the kind of buckle used.

Silk Market Becomes More Stable; Causes of Recent Panic in Japan

Japanese Raw Silk Was Largely Controlled in the U.S.—Poor Silk Season Resulted in Backing Up of Supplies—Labor Still Big Factor in Price Situation.

OF more than passing interest to the trade is the condition of the silk market. Silk is one of the essentials of the furnishing end of the men's wear business; in addition it is largely used as a trimming for the higher-grade brands of clothing. The cost of it, therefore, is one of the factors which determines the ultimate price of the suit of clothes as well as of the necktie, the shirt and other accessories that go to make up the perfect man.

The Break in the Market

As is well known to the trade, there was a serious break in the silk market several weeks ago, a break that had its origin in Japan though the effect of that break made itself more manifest in the United States. It is interesting to know the exact cause of that break as well as to trace its effect upon prices in silk materials generally. It might have been expected that such a tremendous break in the market, resulting in much lower prices for the raw silk, would immediately bring about lower prices. Such, however, does not seem to have been the case, except for a short time when a number of the smaller houses were forced to sell out or were crushed out by the action of the Federal Reserve Board in the United States. There was then a considerable sacrificing of good merchandise, a sacrifice which made itself felt to a more or less extent on this side of the international boundary line. Unfortunately, perhaps, our Canadian markets are more susceptible to the reverberations of the United States markets than to the more stable and conservative British markets, with the result that we are sometimes made to suffer losses when there is really no occasion for it.

U. S. Corners Jap Market

The recent break in the Japanese silk market was really due to conditions which developed in the United States. For some time back, interested parties or speculators in the United States have been making a serious effort to get control of the Japanese silk market. Their effort has proven successful, with the result that about 80 per cent. of the Japanese raw silk was under demand to such parties in the United States. In the meantime, British and European buyers were gradually forced off the Japanese market and sought their supplies from the Italian market.

Result of the Break

Silk prices during the last few years have increased tremendously and the

time was bound to come sooner or later when a halt would have to be called. Whether it was excessively high prices or just a peculiar turn in the trade that made last spring's business in silks a poor one may not be too apparent, but the fact remains that business was very poor. The United States market went dead; small houses began to dump their stocks on the market at greatly reduced prices and others were forced out by the action of the Federal Reserve Board in curtailing credit. The re-action was immediately felt in Japan. Orders placed there were cancelled wholesale. Silk houses failed and one of the largest banks in Japan closed its doors. It was a financial panic in Japan rather than the world break in silk prices, because, as has been pointed out, only the United States was vitally interested in the supplies of raw silk in Japan. It was the backing up of the tide. European countries and England took some advantage of the drop in prices to complete their own stocks whose main source was Italy; but such orders were only a drop in the bucket so far as the whole situation was concerned.

Labor a Big Factor

In the matter of silk creations, labor continues to be one of the biggest factors in the price of the finished article. By such a panic as recently happened in Japan, the price of raw silk may come tumbling down; but the general effect is too local in character and labor conditions so reverse from a downward tendency to materially alter the price of the finished article. In the United States many of the mills have closed their doors on account of the unsettled condition of the whole silk market in that country, and because labor is so high. On the other hand, labor does not seem disposed to accept lower wages and until the same inexorable law of supply and demand begins to work in the ranks of the laboring classes, until there are more men available than there are jobs for them, it is hardly likely that lower wages will be paid.

As has been said, the European market has been little, if at all, affected by the panic in Japan. Swiss houses have all the orders they can handle and recent confirmations or orders placed by Canadian houses have been accepted on the promise of delivery next March which probably means June. The general tendency of the whole silk situation now seems to be to settle down again and find a solid foundation than it has hitherto.

Hatter Believes Peak is Reached

Decline, However, Will be Gradual and Needs Should be Looked After

While hat manufacturers in the United States are predicting that felts have not yet reached the peak, Canadian manufacturers have expressed themselves to Men's Wear Review as believing that this period had come and that there would be no further advances so far as the outlook for the present justified any prediction at all. The information has been given to us by more than one hat manufacturer and jobber (that is, of felt hats) that every effort would be made to keep prices from going any higher and that there was not much likelihood that prices would go higher. The peak has been reached, they say. This does not apply to straws, however. Straws for 1921 will likely be higher on account of a shortage of straw braid and because manufacturers have been unable to meet the demand even for the season that is just past.

What the Hatter Says

In spite of what some hat manufacturers of the United States say with regard to the price of felts for 1921, the American Hatter takes the ground that the peak has been reached. "While manufacturing costs and conditions," it says, "show no tangible change from those of the past few seasons, a careful analysis of all influences leads to the conclusion that at last the peak has been reached in the price of felt hats. Straw hats will continue to go higher."

The Hatter then goes on to analyze the situation in the hat industry, pointing out that there have been no reductions in the demands of labor and referring to the fact that strikes for higher wages are imminent, or even in progress. So far as raw materials are concerned, the Australian fur market has barely opened and manufacturers are not disposed to buy except on actual demands for goods.

"It will be seen from this review," continues The Hatter, "that there is absolutely nothing apparent in the situation to cause apprehension of an imminent decline. There need be no fear of a break in the market in ordering felt hats for the next two seasons. The intelligent buyer will always avoid an over-stock; but he will equally avoid the opposite extreme of under-buying, especially in view of the certainty of slow shipments and an unparalleled freight congestion."

The New York Clothiers' Cutting Union of the Amalgamated Clothing Workers of America have opened a co-operative clothing factory with the announced intention of manufacturing clothing at prices from thirty to fifty per cent below those of the average retail store.

Forty to Fifty Millions Are Distributed by Wheat Board

Business Outlook is Improved by This Action—
Payments Began on August 1st—Merchants
Should Look After Collections

THE business outlook in Canada, at the present time, is largely influenced by conditions of the crops, particularly the western crops. As the prospects of a bumper crop in the west brighten, so does the horizon of the whole business outlook of the Dominion brighten; and whatever benefits the west in a business way, also benefits the east and helps business generally.

Under these conditions business throughout Canada, and particularly in the west, should be greatly helped by the distribution of 30 cents per bushel on the participation certificates issued by the Wheat Board. This distribution began on August 1st.

Writing of the effect of this action of the Wheat Board on business, THE FINANCIAL POST, of July 31st said:

"Information secured by THE FINANCIAL POST indicates that there are over 800,000 of these certificates in Western Canada and about 100,000 in Eastern Canada. In Ontario about \$2,500,000 is to be distributed. Considering this as a basis in relation to production and local consumption in the Western provinces it would seem that more than \$40,000,000 would be distributed through Winnipeg. If then there is between \$40,000,000 and \$50,000,000 of "new" money distributed at this time it should help conditions materially.

"The Bank of Commerce Winnipeg office reports by wire an unofficial estimate that there are between 800,000 and 900,000 certificates to be paid in the west, representing 130,000,000 to 140,000,000 bushels of wheat or \$39,000,000 to \$42,000,000.

"The payment of this money will be made through the banks and will largely be a matter of book-keeping so far as supply of capital for the movement of the new crop, and business generally are concerned. In fact bank managers will undoubtedly take steps to reduce present advances in some cases and there should be an opportunity for merchants to check up their accounts. The fact that at Regina recently a meeting of business men decided upon a general tightening up of credits with the elimination of long standing accounts and collection of outstanding credits by fall is significant in this connection.

"The idea that curtailment of credit to industry will bring about the desired deflation seems to be changing, however. It is being pointed out that the readjustment will be reached through an increase in the margin between supply and demand and that if production is checked through curtailment of credit this will not be attained.

What seems desirable is a certain reduction of demand or an increase of production which will bring about a surplus of goods and permit of an adjustment to a more stable basis. This cannot be expected to result from checking production and the increased efficiency of labor noted during the past month by Judge Gary is therefore a good indication."

CHANGES IN PERSONNEL OF TOOKE BROS., LTD., OF MONTREAL

Several interesting changes in the personnel of the executive and board of directors were effected at the annual meeting of Tooke Bros., Ltd.

Two new directors, Lt.-Col. Chas. W. McLean and W. M. Weir, were elected to the board, replacing W. Fred Heney of this city and Hon. F. H. Phippin, K.C., of Toronto.

Lt.-Col. McLean also replaces W. A. Brophey in the vice-presidency of the enterprise, the latter, however, retaining his post as managing director.

The board and officers now comprise: W. A. Tooke, president; Lt.-Col. C. W. McLean, vice-president; W. A. Brophey, managing director, and the following

directors: A. J. Brown, K.C., Wm. McMaster, W. M. Weir and W. S. Barker, the latter member of the board being also secretary-treasurer of the company.

CLOTHING PRICES FOR SPRING, 1921

Marked Advances Within a
Year's Time

A retailer in Fort William recently received a letter from the firm from which he buys his clothing. The letter sets out the prices paid for certain piece goods for spring and fall of the present year and for spring of 1921. Here is the letter:—

"We beg to say that our buyer has just returned from Great Britain where he has been purchasing woollens and linings for spring, 1921. His report is that everything in tweeds, worsteds and linings shows a big advance over the price paid for winter, 1920, and clothing, therefore, cannot help but be higher for next spring than it is for the coming fall. Below we give a few comparisons showing the prices paid per yard for the three seasons, spring, 1920, fall 1920, spring, 1921, which are a fair average of our buying during these periods:

	Spring 1920	Fall 1920	Spring 1921
Canadian Tweed245	2.75	3.35
Canadian Worsted	2.35	3.00	3.25
British Tweed	4.38	4.74	5.60
British Worsted	5.95	7.03	10.95
British Serge	4.50	5.11	6.30
British Lining	1.10	1.35	1.73
Canadian Silecias	30	.401/2	.515/8

BEWARE OF GERMAN "SCOTCH TWEEDS"

Time hath not dulled the cunning of the German. Perhaps there is some compensation, however, in the fact that one of his latest tricks bears out the old adage that imitation is the highest form of flattery. Writing in "The Haberdasher," of New York, The Baron has this to say of this new German effort:

"American buyers of suitings and overcoat materials from Europe should protect themselves against fraud. German traders have been sending into this country (that is, England) spurious Cheviots and Saxonomies, falsely described as of Scotch origin. These have been offered in a great many British cities, not excluding Glasgow. I do not know whether the game was tried in Galashiels, but Teutonic gall is equal to any extremity. When it was pointed out that all the Scotch tweed in the market could, owing to shortage, be easily accounted for, the representatives of German exporters blandly explained that the material was pre-war stuff that had been left over. Examination proved this to be entirely false. The material was impure, of poor quality, and had never even seen Scotland in its life. There is no difficulty in distinguishing genuine Scotch tweeds. They bear a mark of origin on the reverse side containing the words: 'Scottish Woollen Trade Mark,' with a conventional thistle design. This is an official mark of origin, regulated by the Government Board of Trade."

According to a traveller, who has recently returned from the Manufacturers' Exhibition being held in London, there are even others who are trying to copy Scotch tweeds. Some of the Bradford tweeds, he says, have been sold as Scotch tweeds. The beautiful array of Scotch tweeds on exhibition at this London show bear the mark every three yards, "Made in Scotland." This stamp is put on, not only to prove its origin, but is a scheme of the Scottish Woollen manufacturers to popularize and advertise the Scottish productions.

SOME NEW IDEAS ON SALES-MANSHIP

Continued From Page 35.

buy different shoes. Of course this doesn't have to be kept up indefinitely, but if salesmen want to get a quick idea of the value of other merchandise which is competing with their merchandise, then they should test it out themselves.

In the past year, I have assisted in the formation of a good many selling clubs scattered in all parts of the United States, and I am convinced that this method of cutting down selling costs is going to be adopted by more than one organization. To get people to a store you have to pay a higher rent to get a permanent store location where people continually pass, or you have to resort to the other method of cutting your rent down and increasing your advertising. These are the two methods now followed by most merchants. I predict that in the next 10 years, hundreds of stores are going to invest a great deal of time and some money in improving the selling ability of all their sales people, and this one thing alone will be used as the big feature of the advertising done by the store.

In almost every town or city you find some one store that continues to grow and they are not always on the main thoroughfare. There is nothing spectacular about their advertising, there is nothing spectacular about their selling methods. You enter the store and you find sales people who are quiet, who are orderly, who are well groomed, and who are prepared to give you any amount of information you may want on the merchandise they are selling, and who never seem to be in a hurry. Such stores are never forgotten by consumers.

I think the classic example of store service is represented in the man's pet barber, or the woman's pet manicurist. Once the average man finds a barber who can cut his hair to his satisfaction that barber generally has a customer for life. I know of more than one man who needed a hair cut in New York, but who waited until he had returned to Chicago to have his favorite barber do the job. Most barbers want to cut off too much hair. They feel that they have to cut off a great deal in order to earn their 35 cents or 50 cents. The same is true of manicurists who give women quick, efficient service and who are willing to listen but seldom talk. The average store owner, advertising man, sales manager and salesman can learn a big lesson from these two groups of sales people. Give the salesman an opportunity to study his work. And the most surprising thing about this simple plan is that the results are almost immediate. You don't have to wait a year to see the returns. They commence the very next day that the salesman goes on the floor.

Consumer resistance is going to be much higher this Fall than it has ever been. Prices will continue to be high for some time. The peevish, dissatisfied, disgruntled customer who is trying to save money will feel much more kindly toward high prices if he can be accorded

quick, efficient and helpful retail service. This is up to the salesman himself, but the store owner is responsible for this service—he is the one who can start this new service in his own organization.

BEST WAY TO MAKE MONEY

Continued from page 57

is a phase of this man's unusual record to which we well may give the closest attention. For after all is said and done, money is not everything and all success is relative. To be able to look the whole world in the face because you owe not any man is worth years of patient toil, as any man will tell you who has been through the real mill. So I feel like ending this review with a quotation with which I think, somehow, that you will agree:

Thanks, thanks to thee my worthy friend

For the lesson thou hast taught,

Thus at the flaming forge of life

Our fortunes must be wrought;

Thus on its ringing anvil shaped

Each burning deed and thought!

MAKING THE BOYS' DEPARTMENT

Continued from page 34

department as much before the public as any of the other men's departments. There is never an advertisement written about men's clothing in which there is not mention made of boys' clothing, too. We very frequently run a separate advertisement altogether for boys' clothing, particularly with summer goods, and we find that it pays very well. We do considerable advertising to the parents and this fall we will send a letter to the boys directly, not sending them a circular letter with a one cent stamp on it, but with a sealed envelope so the boy will feel that Grafton's are taking a very personal interest in him. In one of our circular letters, for instance, we mentioned that we had confirmation suits and we sent these letters to many of the Roman Catholics and got a good response from them because they saw we were looking after their requirements.

Quicker Turnover than in Men's Clothing

While there is not so much money invested in a boys' clothing department, Mr. Watson states that the turnover during the year is quicker than in men's clothing. A boy will wear out two or three suits of clothes while his father is wearing out one suit.

Grafton's keep their boys' clothing in as fine condition as their men's clothing. The suits and overcoats are all in glass cases as the accompanying photograph shows. The odd pants and cheaper lines are kept piled on tables in the centre of the department.

According to a report issued by G. & C. Kreglinger of Boston, a report which covers Belgium, England, Holland, Poland, Italy and other European countries, there is little outlook for an advance in raw wool prices or a recovery of values.

BEATS WASTE PAPER BASKET

Continued from page 36

they recently ran a half-price sale in which it was advertised that clothing prices were cut in two. Mr. Shannon says he will run more sales this year than formerly because he believes that this is the year to unload heavy stocks. He believes that things will be down to normal, or considerably more normal by January next and that the wise merchant will unload his stocks if they are too heavy. He says that deliveries in nearly all lines are much better than formerly, indicating that supplies are adjusting themselves to demand, and that it is better to have no surplus stocks on hand.

Here is the letter which Shannon & Quinn used on the opening of their new store:

Mr. S. F. Washington,
City.

Dear Sir:

Enclosed find check for five dollars, which we take great pleasure in sending to you with our compliments. This check if endorsed and presented by you, within sixty days from date, at our new store, will entitle you to a credit of five dollars on any suit or overcoat you may wish to purchase.

We consider that it is worth this five dollar bill for us to get in touch with you, and we trust that you will be one of the first to come in and present your check.

We will not confine you to any particular suit or overcoat, nor are there any strings on this offer, just come in and select any suit or overcoat in the store, and your check will be accepted the same as cash.

We will have for your inspection the finest stock of men's clothing in this part of the country, carefully selected and made by the best clothing manufacturers in the Dominion of Canada.

Trusting that we shall have the pleasure of seeing you in our new store on the opening day, we remain, very truly yours,

Shannon & Quinn, Limited.
C. R. Shannon, President.

Martin's Ltd. are opening up a new store in Winnipeg. They have secured the third floor of the Business Exchange and will operate a store dealing in ladies' and misses' ready-to-wear garments, with a men's tailoring department in connection. An easy payment plan is a feature of the new business.

"WHERE-TO-BUY"

DIRECTORY

Telephone East 7526

GOLD BROS.

Manufacturers of

Boys' and Juveniles' Clothing

930 St. Lawrence Blvd. Montreal

AGENCIES WANTED

For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.

Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

WANTED—TRAVELLER COVERING most of Maritime Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

WANTED—CAPABLE MAN FOR writing advertisements, trimming windows, decorating interiors, writing show cards; one who can assist in selling men's furnishings and shoes during rush hours. Write to The Hudson's Bay Company, Lethbridge, Alta.



Christmas novelties in silk hose shown by E. & S. Currie, Ltd., of Toronto.

TWO COURSES

ADVERTISING and SHOW CARD WRITING

should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS

FOR

Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).

Neat-fitting, stylish, comfortable and absolutely dependable.

Our Salesmen will shortly be showing samples for Fall and immediate.

Special discount to the wholesale trade.

SCHWARTZMAN BROS.

1448 St. Lawrence Blvd. Montreal

WINDOW DISPLAYS THAT SELL MERCHANDISE

Continued from page 52

floors because a window cannot be made an appealing thing if there is dirt around. Cleanliness is one of the avenues to perfection in window-dressing; without it there can be no perfection. In the summer time, particularly, it is hard to keep the dead flies out of the window but every effort should be made to keep them out and to keep the whole appearance of the windows as clean as possible. Moreover, if this is not done, if dirt accumulates and there are dead flies lying around for weeks on end, a considerable amount of merchandise can be ruined in a year's time."

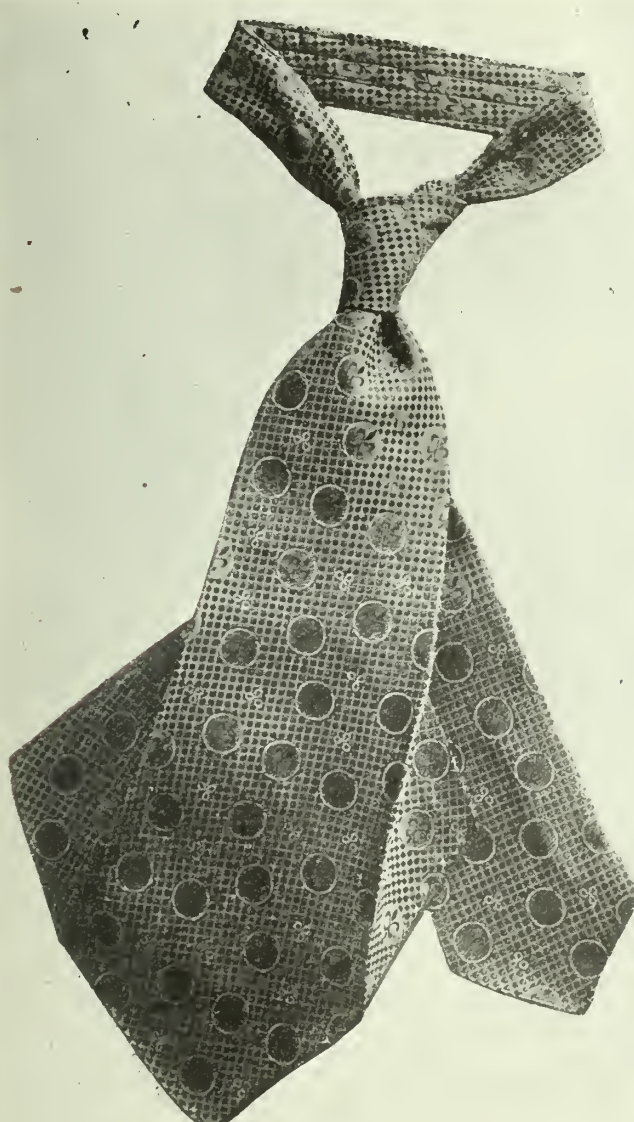
MILNE'S

NECKWEAR NEWS

Big Values

August 1920

Right Prices



Our range of silks for Fall and Christmas is now complete.

We have no hesitation in saying it is the finest we have had for four years.

We have a splendid assortment of

Swiss Repps

and

Jasper Stripes

These are sure sellers

When in Toronto visiting the Exhibition, we extend to you a cordial invitation to call and see us. We will show you one of the most up-to-the-minute factories in Canada. No obligation to purchase.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave.

Toronto

A Young Man's OPPORTUNITY

MANY a young man engaged in the clothing business would launch out into business for himself, if he saw the opportunity. He is not necessarily anxious to go into competition with his present employer—but wants to do something for his own business advancement.

We offer several experienced, capable and progressive young men that opportunity.

We will give you exclusive territory and the agency for a nationally-known, advertised line of men's clothes—a brand that has been made and sold in Canada for upwards of 30 years.

Only a very small amount of capital is required because we carry the stock. All you require is an ability to measure a man accurately for a suit of clothes, and help him to select the most suitable style and fabric.

This exceptional opportunity is limited to a certain number of men of the right character.

Write, stating your age, business experience, references as to character, present employment and financial position, and we will give you full particulars of this proposition.

Apply Box 201
MEN'S WEAR REVIEW
143 University Ave., Toronto

“Special Orders” Will Capture That Lost Trade



Why not write us for particulars about this attractive proposition? We would be very glad to give you the fullest information.

There is always some business that a Ready-To-Wear Clothing Establishment loses in the course of a season.

In every locality there are some men that are not normal in build and are difficult to fit from the average stock of ready-made suits. And further, some men insist that their suits must be made to measure.

Therefore, if you sell clothes exclusively you are unable to serve all your would-be customers, and somebody else gets that business.

But we are ready to help you round out your business. By taking advantage of the services rendered by a Special Order Department you can handle special orders for your customers without adding anything to your investment. You can fit every man in your town.

T & D CLOTHES

for men who care

made by

Thornton & Douglas, Limited, Hamilton, Ont.



12½ to 18½

The increased demand for

KANTKRACK
TRADE MARK
 COATED REGISTERED
 LINEN



12½ to 18½

COMPOSITION COLLARS

MADE IN CANADA

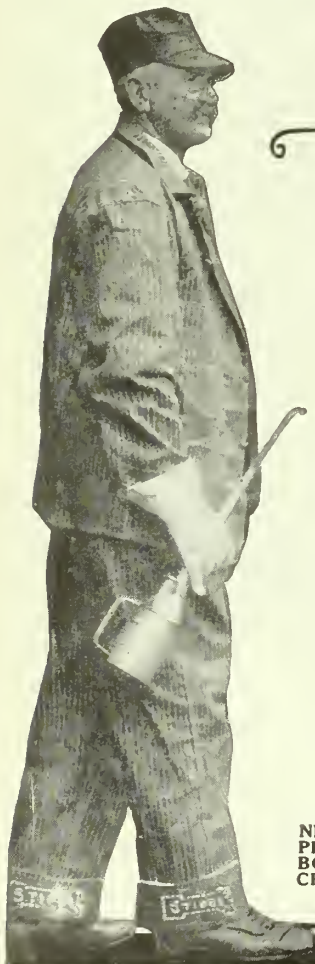
*has demonstrated that men everywhere endorse them
 as the satisfactory collar for all conditions*

If you are not a KANTKRACK dealer write for a trial order to be sent on our conditional guarantee, which means that if goods are not satisfactory to you or your customers they can return them within sixty days at our expense.

One Grade Only and That the Best.

THE PARSONS & PARSONS CANADIAN CO.

Established in U.S.A. 1879 HAMILTON, Canada Established in Canada 1907



Stifel's Indigo Cloth
 Standard for over 75 years



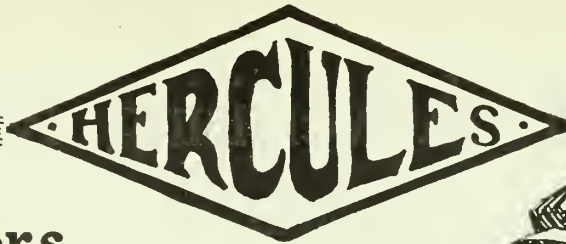
**For OVERALLS, COVERALLS
 and ALL WORK CLOTHES**

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.



J. L. STIFEL & SONS, Indigo Dyers and Printers
 Wheeling, W. Va.

NEW YORK.....260 Church St.	BALTIMORE.....Coca Cola Bldg.	TORONTO.....14 Manchester Bldg.
PHILADELPHIA.....1033 Chestnut St.	ST. JOSEPH, MO.....Saxton Bank Bldg.	WINNIPEG.....400 Hammond Bldg.
BOSTON.....31 Bedford St.	ST. LOUIS.....604 Star Bldg.	MONTREAL.....Room 508 Read Bldg.
CHICAGO.....223 W. Jackson Blvd.	ST. PAUL.....238 Endicott Bldg.	VANCOUVER.....506 Mercantile Bldg.
	SAN FRANCISCO, Postal Telegraph Bldg.	



Leaders in Work Shirts

The proof of a work shirt is in the wearing. This is where the "Hercules" scores, because every detail in its construction—double stitch, double seam, generous cut, etc., is designed, together with the durable fabric, to produce a garment from which every ounce of wear can be extracted.

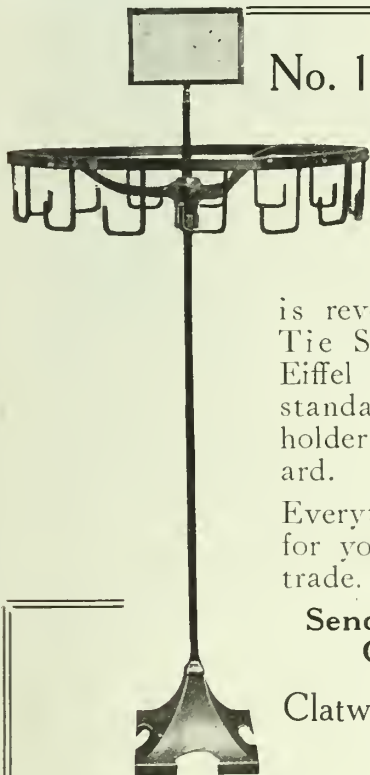
In stocking the "Hercules" line of work shirts, you have the right goods at the right prices—goods that will increase the prestige of the dealer selling them.



THE HERCULES GARMENT COMPANY, LIMITED

Head Office: Montreal

Factories: Montreal and Louiseville, P.Q.



No. 1130 Eiffel
Tie Stand

The
Very Latest

is revolving Counter
Tie Stands, 6 inch
Eiffel base and square
standard, 3 x 5 card
holder on top of stand-
ard.

Everything in Stands
for your particular
trade.

Send for our new
Catalogue

Clatworthy & Son Ltd.
Toronto

REPRESENTATIVES:

Vancouver, B. C. : M. E. Hatt & Co., Mercantile Bldg.
Montreal, Que. : Graham Harris, 551 Dorchester St.
Winnipeg, Man. : O'Brien Allan Co., Phoenix Block.
Halifax, N. S. : D. A. Gorrie, Box 273.

"Craftana"

Registered No 262,005



THE HALL-MARK OF

**Maximum Comfort and
Durability at Minimum Cost.**

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED
PRINCIPLE, and Commencing with TWO
THREADS in the TOP, it increases in
WEAR-RESISTING PROPERTIES as it
descends.

Thus THE LEG HAS THREE THREADS,
THE INSTEP AND FOOT FOUR,
and the HEEL and TOE FIVE,
making it essentially

**A HALF HOSE
FOR HARD WEAR.**

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

An Advertising Moral

Manufacturers who sell to retailers cannot help being impressed with one of the main causes for the downfall of the liquor business. This was the failure of the brewer and the distiller to give constructive attention to the retail end. They concerned themselves with manufacturing. They advertised their goods and carried on publicity propaganda. They worked hard to combat the rising sentiment against liquor. No such widespread institutional advertising reaching out into so many angles ever was done before. And then, after spending millions in making and advertising, they let the retail part take care of itself.

Is not this neglect of the retailer being duplicated in a measure by some manufacturers? They devote time and money to bringing and keeping their goods up to the highest standard. They advertise liberally to increase consumer demand and good-will. Then they do not realize adequate dividends on this because of failure properly to line up the retailer. PRINTERS' INK a few months ago told about an Indiana dealer whose attitude towards a famous nationally advertised talking-machine actually shut that product out from an entire county. This was a case where the dealer was well acquainted with the merits and salability of the machine, but objected to the company's selling proposition.

Almost any manufacturer will wax indignant if told he is neglecting the retailer. But this does not alter the truth of the condition in many instances. The neglect is not intentional, of course. The manufacturer is ready to help, and he does help. But the trouble is the help is not constructive and practical enough.

One big concern advertised broadcast its willingness and preparedness to assist its customers in every phase of their store activities. Then it placed the whole proposition in the hands of one advertising man. This man would have done quite well as advertising counsellor along a variety of lines. He was a clever worker and a good thinker. All he lacked—and this was a fatal lack—was a knowledge of the retail store.

The trouble with much of the service work, as PRINTERS' INK has said several times, is that it often is the product of a desk theorist. You have got to know a lot more than how to make a clever lay-out or write good copy if you want to do something worth while for the retailer. You have got to know the retailer, his problems and his customers. There is no royal road to this sort of knowledge. The best way to get it is to go out and dig for it—to go right to the retail store, work or talk with the retailer, and bring to bear upon his difficulties the fresh viewpoint of the outsider.

Many of the most successful concerns in the country have found that this is the only basis upon which real service to the retailer can be built.

—Editorial, "Printers' Ink."

The business newspaper gives you a chance to build business with the merchant who sells your goods.

MacLEAN PUBLISHING CO., LIMITED

Montreal Toronto Winnipeg Vancouver
 Boston New York Chicago
 London, Eng.

Publishers of the following specialized business papers:

Hardware and Metal
Sanitary Engineer

Canadian Grocer
Dry Goods Review
Men's Wear Review

Bookseller and Stationer
Druggists' Weekly

It's no use stocking merchandise that will not sell—Stock a line that's going stronger all the time.

Stock—

Wearwell Trousers
“that kind that sell”



*Send
for
Samples*

Levine Mfg. Company
162 John St., Toronto

Our production—2,000 pairs per week—enables us to assure our patrons prompt deliveries.

For Immediate Delivery

We have in stock about 500 Coats—Single and Double Texture Tweeds and Paramattas—Travellers' Samples in assorted sizes and designs—which we are prepared to sell at a reduction of

25%

We shall be pleased to ship trial lots on approval.

Drop Us a Card Today

Duktex Coat Co.

322 Notre Dame St. W.

Montreal

Special Values

“Direct from Mill



to the Trade”

“Through Commission Merchants”

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure
Wool



Scotch
Tweeds

“Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool.”

ON account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

“From whom we have Sole Canadian Selling Agency”

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers

Mappin & Webb Building
10 Victoria Street
MONTREAL

Commission
Merchants

Says a Reader of Many Years Standing:

"I do feel that your paper is the most interesting and readable financial journal published in this country and, perhaps, in the entire North American Continent. Each week I somehow find time to read every word of it—mostly in bed, late at night. I find I have to read THE FINANCIAL POST in order to maintain myself properly abreast with the bigger things and movements taking place in this country."

THE FINANCIAL POST is published for men who are interested in big things—not necessarily men who personally have big financial interests at stake, but for men who are eager to know what is happening that will have a bearing on business and the well-being of Canada generally.

THE entire editorial organization of the MacLean Publishing Company is at hand to co-operate with the editors of THE FINANCIAL POST. Specialists in many businesses write for THE POST. A practical farmer, in constant touch with the farming conditions, deals with crop prospects.

THE POST is a paper edited by specialists for business specialists.

The Financial Post

MONTREAL
128 Bleury Street

TORONTO
143 University Ave.

WINNIPEG
Union Trust Bldg.

Subscription Price per year (52 Issues) \$5.00

MILNE'S

NECKWEAR NEWS

Big Values

August 1920

Right Prices



Our range of silks for Fall and Christmas is now complete.

We have no hesitation in saying it is the finest we have had for four years.

We have a splendid assortment of

Swiss Repps

and

Jasper Stripes

These are sure sellers

When in Toronto visiting the Exhibition, we extend to you a cordial invitation to call and see us. We will show you one of the most up-to-the-minute factories in Canada. No obligation to purchase.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave.

Toronto

A Young Man's OPPORTUNITY

MANY a young man engaged in the clothing business would launch out into business for himself, if he saw the opportunity. He is not necessarily anxious to go into competition with his present employer—but wants to do something for his own business advancement.

We offer several experienced, capable and progressive young men that opportunity.

We will give you exclusive territory and the agency for a nationally-known, advertised line of men's clothes—a brand that has been made and sold in Canada for upwards of 30 years.

Only a very small amount of capital is required because we carry the stock. All you require is an ability to measure a man accurately for a suit of clothes, and help him to select the most suitable style and fabric.

This exceptional opportunity is limited to a certain number of men of the right character.

Write, stating your age, business experience, references as to character, present employment and financial position, and we will give you full particulars of this proposition.

Apply Box 201
MEN'S WEAR REVIEW
143 University Ave., Toronto

“Special Orders” Will Capture That Lost Trade



Why not write us for particulars about this attractive proposition? We would be very glad to give you the fullest information.

There is always some business that a Ready-To-Wear Clothing Establishment loses in the course of a season.

In every locality there are some men that are not normal in build and are difficult to fit from the average stock of ready-made suits. And further, some men insist that their suits must be made to measure.

Therefore, if you sell clothes exclusively you are unable to serve all your would-be customers, and somebody else gets that business.

But we are ready to help you round out your business. By taking advantage of the services rendered by a Special Order Department you can handle special orders for your customers without adding anything to your investment. You can fit every man in your town.

T & D CLOTHES

for men who care

made by

Thornton & Douglas, Limited, Hamilton, Ont.



12½ to 18½

The increased demand for

KANT KRACK
TRADE MARK
 COATED REGISTERED LINEN



12½ to 18½

COMPOSITION COLLARS

MADE IN CANADA

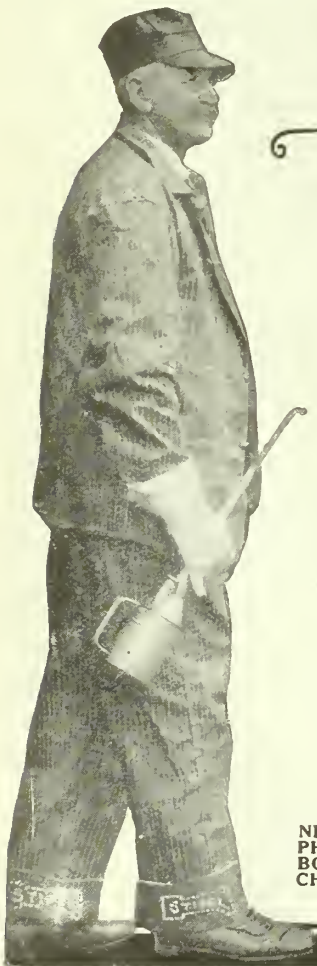
has demonstrated that men everywhere endorse them as the satisfactory collar for all conditions

If you are not a **KANTKRACK** dealer write for a trial order to be sent on our conditional guarantee, which means that if goods are not satisfactory to you or your customers they can return them within sixty days at our expense.

One Grade Only and That the Best.

THE PARSONS & PARSONS CANADIAN CO.

Established in U.S.A. 1879 HAMILTON, Canada Established in Canada 1907



Stifel's Indigo Cloth
 Standard for over 75 years



For OVERALLS, COVERALLS and ALL WORK CLOTHES

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.



J. L. STIFEL & SONS, Indigo Dyers and Printers
 Wheeling, W. Va.

- | | | |
|------------------------------------|---------------------------------------|------------------------------------|
| NEW YORK.....260 Church St. | BALTIMORE.....Coca Cola Bldg. | TORONTO.....14 Manchester Bldg. |
| PHILADELPHIA.....1033 Chestnut St. | ST. JOSEPH, MO.....Saxton Bank Bldg. | WINNIPEG.....400 Hammond Bldg. |
| BOSTON.....31 Bedford St. | ST. LOUIS.....604 Star Bldg. | MONTREAL.....Room 508 Read Bldg. |
| CHICAGO.....223 W. Jackson Blvd. | ST. PAUL.....238 Endicott Bldg. | VANCOUVER.....506 Mercantile Bldg. |
| | SAN FRANCISCO, Postal Telegraph Bldg. | |



Leaders in Work Shirts

The proof of a work shirt is in the wearing. This is where the "Hercules" scores, because every detail in its construction—double stitch, double seam, generous cut, etc., is designed, together with the durable fabric, to produce a garment from which every ounce of wear can be extracted.

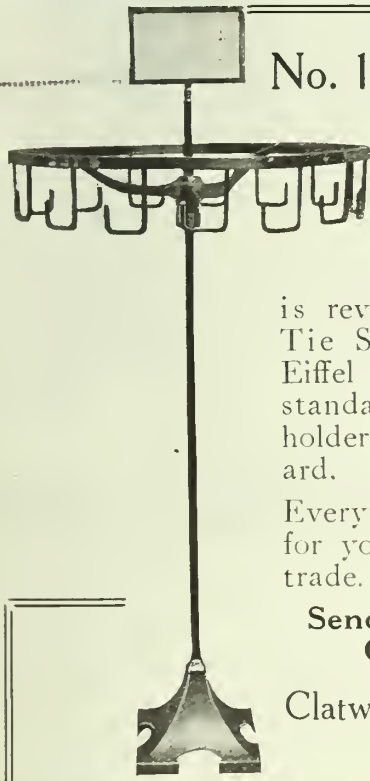
In stocking the "Hercules" line of work shirts, you have the right goods at the right prices—goods that will increase the prestige of the dealer selling them.



THE HERCULES GARMENT COMPANY, LIMITED

Head Office: Montreal

Factories: Montreal and Louiseville, P.Q.



No. 1130 Eiffel
Tie Stand

The
Very Latest

is revolving Counter
Tie Stands, 6 inch
Eiffel base and square
standard, 3 x 5 card
holder on top of stand-
ard.

Everything in Stands
for your particular
trade.

Send for our new
Catalogue

Clatworthy & Son Ltd.
Toronto

REPRESENTATIVES:

Vancouver, B. C.: M. E. Hatt & Co., Mercantile Bldg.
Montreal, Que.: Graham Harris, 551 Dorchester St.
Winnipeg, Man.: O'Brien Allan Co., Phoenix Block.
Halifax, N. S.: D. A. Gorrie, Box 273.



Craftana
Registered No 262 005

THE HALL-MARK OF
**Maximum Comfort and
Durability at Minimum Cost.**

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED
PRINCIPLE, and Commencing with TWO
THREADS in the TOP, it increases in
WEAR-RESISTING PROPERTIES as it
descends.

Thus THE LEG HAS THREE THREADS,
THE INSTEP AND FOOT FOUR,
and the HEEL and TOE FIVE,
making it essentially

**A HALF HOSE
FOR HARD WEAR.**
ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

An Advertising Moral

Manufacturers who sell to retailers cannot help being impressed with one of the main causes for the downfall of the liquor business. This was the failure of the brewer and the distiller to give constructive attention to the retail end. They concerned themselves with manufacturing. They advertised their goods and carried on publicity propaganda. They worked hard to combat the rising sentiment against liquor. No such widespread institutional advertising reaching out into so many angles ever was done before. And then, after spending millions in making and advertising, they let the retail part take care of itself.

Is not this neglect of the retailer being duplicated in a measure by some manufacturers? They devote time and money to bringing and keeping their goods up to the highest standard. They advertise liberally to increase consumer demand and good-will. Then they do not realize adequate dividends on this because of failure properly to line up the retailer. PRINTERS' INK a few months ago told about an Indiana dealer whose attitude towards a famous nationally advertised talking-machine actually shut that product out from an entire county. This was a case where the dealer was well acquainted with the merits and salability of the machine, but objected to the company's selling proposition.

Almost any manufacturer will wax indignant if told he is neglecting the retailer. But this does not alter the truth of the condition in many instances. The neglect is not intentional, of course. The manufacturer is ready to help, and he does help. But the trouble is the help is not constructive and practical enough.

One big concern advertised broadcast its willingness and preparedness to assist its customers in every phase of their store activities. Then it placed the whole proposition in the hands of one advertising man. This man would have done quite well as advertising counsellor along a variety of lines. He was a clever worker and a good thinker. All he lacked—and this was a fatal lack—was a knowledge of the retail store.

The trouble with much of the service work, as PRINTERS' INK has said several times, is that it often is the product of a desk theorist. You have got to know a lot more than how to make a clever lay-out or write good copy if you want to do something worth while for the retailer. You have got to know the retailer, his problems and his customers. There is no royal road to this sort of knowledge. The best way to get it is to go out and dig for it—to go right to the retail store, work or talk with the retailer, and bring to bear upon his difficulties the fresh viewpoint of the outsider.

Many of the most successful concerns in the country have found that this is the only basis upon which real service to the retailer can be built.

—Editorial, "Printers' Ink."

The business newspaper gives you a chance to build business with the merchant who sells your goods.

MacLEAN PUBLISHING CO., LIMITED

Montreal Toronto Winnipeg Vancouver
Boston New York Chicago
London, Eng.

Publishers of the following specialized business papers:

Hardware and Metal
Sanitary Engineer

Canadian Grocer
Dry Goods Review
Men's Wear Review

Bookseller and Stationer
Druggists' Weekly

It's no use stocking merchandise that will not sell—Stock a line that's going stronger all the time.

Stock—

Wearwell Trousers
“that kind that sell”



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For Immediate Delivery

We have in stock about 500 Coats—Single and Double Texture Tweeds and Paramattas—Travellers' Samples in assorted sizes and designs—which we are prepared to sell at a reduction of

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We shall be pleased to ship trial lots on approval.

Drop Us a Card Today

Duktex Coat Co.

322 Notre Dame St. W.

Montreal

Special Values

“Direct from Mill



to the Trade”

“Through Commission Merchants”

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure
Wool



Scotch
Tweeds

“Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool.”

ON account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

“From whom we have Sole Canadian Selling Agency”

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers

Mappin & Webb Building
10 Victoria Street
MONTREAL

Commission
Merchants

Says a Reader of Many Years Standing:

"I do feel that your paper is the most interesting and readable financial journal published in this country and, perhaps, in the entire North American Continent. Each week I somehow find time to read every word of it—mostly in bed, late at night. I find I have to read THE FINANCIAL POST in order to maintain myself properly abreast with the bigger things and movements taking place in this country."

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THE POST is a paper edited by specialists for business specialists.

The Financial Post

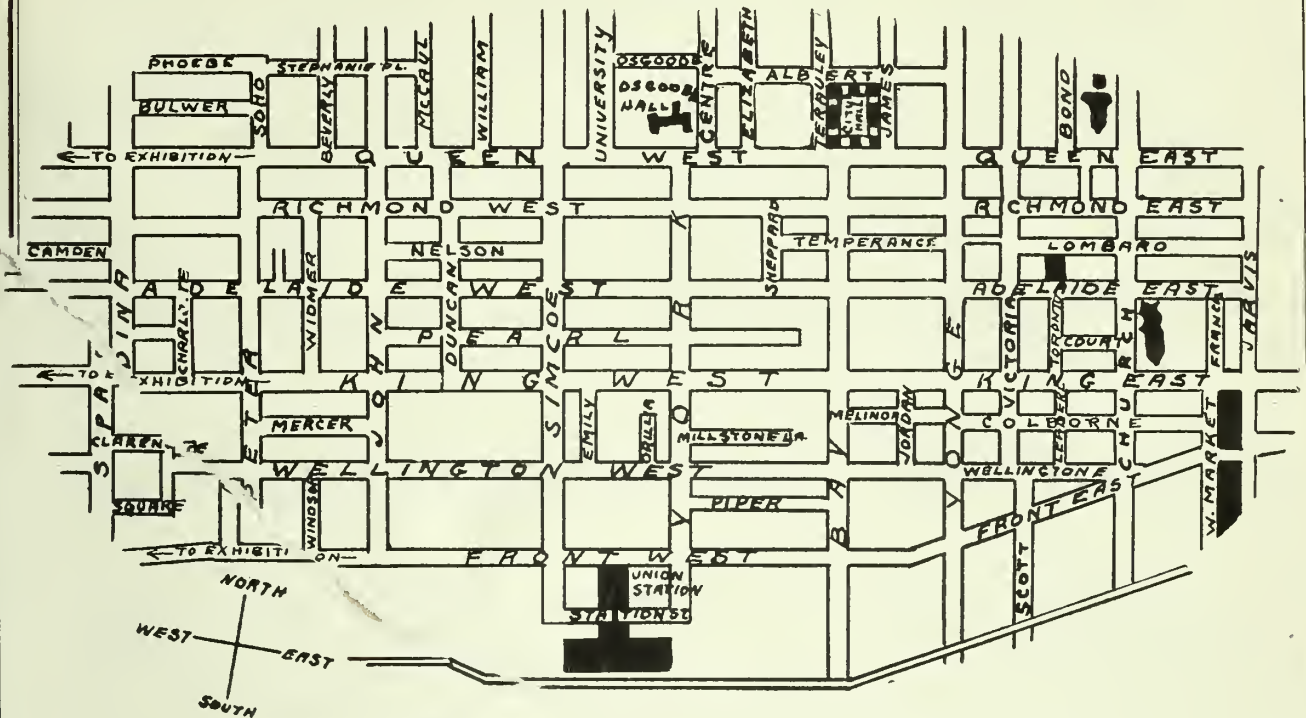
MONTREAL
128 Bleury Street

TORONTO
143 University Ave.

WINNIPEG
Union Trust Bldg.

Subscription Price per year (52 Issues) \$5.00

Handy Map for Visitors to Toronto



Cut out this whole page and use it as a convenient guide when making calls in Toronto at Exhibition time. All of the firms listed below cordially invite you to visit them when you are in Toronto for the Exhibition. See their advertisements in this issue.

BRILL HAT & CAP COMPANY, 160 John St.

SIDNEY J. CLAYTON, 606 Carlaw Bldg., Wellington St. W.

COOK BROS. & ALLEN, cor. College and Markham Sts., College St. Car to Markham St.

CLATWORTHY & SON, LTD., 161 King St. W.

CANADIAN CAP CO., 221 Richmond St. W.

DALE WAX FIGURE CO., 86 York St., Opposite Prince George Hotel.

J. A. HAUGH MFG. CO., 658 King St. W., King St. Car.

HAMILTON CARHARTT COTTON MILLS CO., 535 Queen St. E., King St. Car to River St.

JAMES & CO., 200 Adelaide St. W.

JONES BROS. & CO., 29-31 Adelaide West.

W. H. LEISHMAN & CO., 68 Temperance St.

LEVINE & COMPANY, cor. Queen St. W. and John St.

WM. MILNE, Spadina Building, 129 Spadina Ave.

NATIONAL CASH REGISTER CO., 40 Adelaide St. West.

ONTARIO CAP CO., Darling Building, Spadina Ave.,

UNIFORM AND EQUIPMENT CO., 57 Colborne St.

MEN'S WEAR REVIEW, 143-153 University Ave.

Attract the "Best" Custom by featuring "CEETEE"

The "CEETEE SHEEP" trade mark is what your best customers look for when buying wool underclothing—there is only one grade and that the highest.

Turnbull's underwear, which competes with every other manufactured in Canada, sells on merit and every garment is backed by 60 years' experience—

it is made in all weights—sizes and prices to suit every requirement—and bears the diamond-shaped label as illustrated.

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.



**THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK**



**THIS
TRADE MARK
IS ON EVERY
GARMENT.**

CEETEE

CEETEE

CEETEE

CEETEE

CEETEE

CEETEE

CEETEE

CEETEE

Worthy of Your Consideration

Retailers want to deal with people who know why they have something to sell.

Did you ever stop to figure that the retailers you want to interest have advertising news for the public in every day's newspapers? Let the retailers have particulars of your goods at least once a month.

Think this over and let us strengthen your trade development work beginning in next month's

Men's Wear Review

143 University Avenue, Toronto

COPY PREPARED

WRITE FOR RATES

Business Data

Would it interest you to get all information published from time to time on industrial conditions in certain districts?

Do you ever wish to refer to the advertising of a competitor, the past quotations of certain stocks, the expansion of factories, the fire losses or any data that may assist you in managing your business?

Our service is a decided success in this field and three months' trial will prove to you that having this valuable data at your finger ends is assuredly worth while.

We will be glad to give you rates and suggest a service that you will use daily.

Canadian Press Clipping Service

143-153 University Avenue, Toronto

Fall 1920 Made to Measure Clothing

Provide yourself with a
line distinguished for



and secure your share
of this important trade.

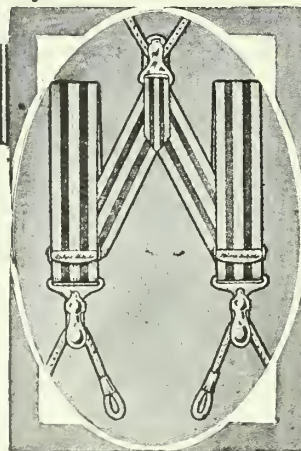
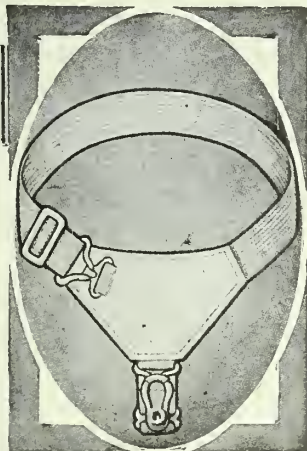
Write to

THE CAMPBELL MFG. CO., LIMITED
MONTREAL

Sphere Garters Sphere Braces



Pad garter with soft
leather front and spe-
cial finish Suede Cloth
back. Extra strong
Mercerised Elastic $\frac{3}{4}$ "
wide. Natural only.



Sphere Mikado Brace.
a great improvement
on the old Mikado
style. Patent clip
fastening is extreme-
ly simple and can be
released with one
hand.

Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2.

32, George Street, Manchester.

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Naugahyde Bags as Trade Builders

Men and women everywhere who demand distinctive luggage will want Naugahyde Bags. These new bags are waterproof, smart and durable. They are made in attractive styles, in sizes for both men and women. Every bag has the finest of brass fittings and specially selected linings.

There's not a stitch or seam anywhere in a Naugahyde Bag. The material is first fitted carefully over the steel frame of the bag; then, by a special process, the seams, joints and corner reinforcements are all fused together into one piece. The result is a bag that can stand the

hard knocks of modern travel and yet keep its smart appearance.

Naugahyde is a durable and waterproof material. Its handsome black surface can be wiped clean with a damp cloth. Its composition and the process of manufacture make it an exclusive product.

Every Naugahyde Bag is backed by the reputation of the oldest and largest rubber organization in Canada.

For full information as to sizes and prices, write to the nearest Dominion Rubber System Service Branch.

Dominion Rubber System Service Branches

Located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, Brantford, Kitchener, London, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Lethbridge, Edmonton, Vancouver, Victoria.



Thintex
 A NEW
Tooke
 COLLAR

THINTEX

A new Summer lightweight model. Two-ply top, three-ply band. Very smart low effect. Band 1"—Points 2".

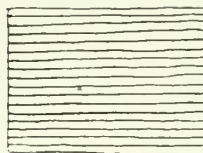
Ready for Delivery — Price
 \$2.10 Per Doz.

*Can you use a Collar or Shirt
 Lantern Slide? If you can,
 write Head Office, Montreal.*

TOOKE BROS., LIMITED

MONTREAL

TORONTO



WINNIPEG

VANCOUVER

MEN'S WEAR REVIEW

Vol. X

Publication Office: Toronto, September, 1920

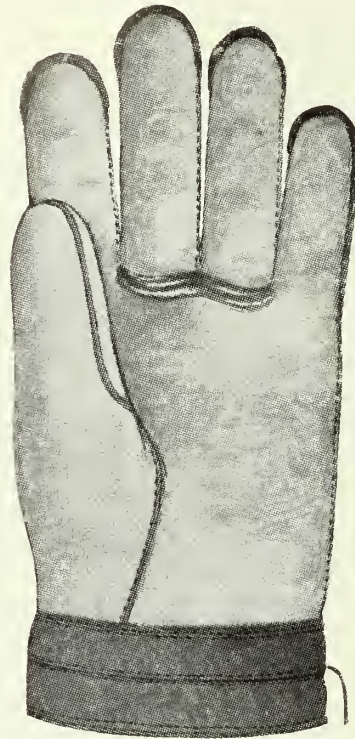
No. 9



ARROW COLLARS

CLUETT, PEABODY & CO. of Canada, Limited

The Proof of a Work Glove is in the Wearing



A work glove that promises well can sell on sight, but unless it redeems its promise, and backs GOOD appearance by STILL BETTER wear, it will not remain sold.

"Glover's Craft" Work Gloves and Mitts are made to sell on sight, keep sold and produce repeats. This is how the deed is accomplished.

They are manufactured to stand the

toughest wear, from the toughest materials, horsehide, cowhide, mulehide, pigskin, etc.; their fitting and finishing guarantee freedom of movement and comfort to the hands, and their stout sewing keeps every seam intact to the end.

"Glover's Craft" products move fast from your shelves, and net you a substantial margin besides. Write for price list and samples.

Glover's Craft, Limited

Montreal

Organized and supervised by Canadian experts, having upwards of twenty years' practical experience.



JOHN FORSYTH LIMITED, KITCHENER, CANADA

GOOD CLOTHES
AND
GOOD CUSTOMERS

YOU MUST SELL GOOD CLOTHES—
IF YOU WANT GOOD CUSTOMERS—
BECAUSE GOOD CUSTOMERS
DEMAND GOOD CLOTHES

ART CLOTHES
COOK BROS. & ALLEN LIMITED

MADE-TO-MEASURE
GETS THE BEST OF THEM

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO



THE CAREFUL BUYER feels that he is running a grave risk in purchasing any brand of under-clothing with which he is not familiar. The scarcity of material has forced so many inferior garments on the market that the wise purchaser has learned to let a trade-mark be his guide,—a trade-mark that has a house with a sound reputation behind it.

The name "Penmans" has been synonymous with quality underwear for so many years that you may, with a feeling of assurance, stock up with these well-known lines, knowing that they will meet with a ready response from your trade.

Penmans Underwear

"THE STANDARD OF EXCELLENCE"

Penmans Limited, Paris

Also makers of Hosiery and Sweater Coats

17



Coppley, Hoyer & Randall, Limited
Hamilton, Ontario

Manufacturers of Men's and Boys' High-Grade Clothing

COPPLEY, NOYES & RANDALL,
LIMITED.

Proper  Clothes
for Men and Boys

THIS LABEL IS
A GUARANTEE OF SUPERIOR WORKMANSHIP

Individuality

in clothes is what the particular man demands—
and it is most important.

Coppley, Noyes & Randall *Made-to-measure System*

will take care of your better trade with clothes
made to their owner's own particular measure—
designed to appeal to the tastes of the carefully
groomed man, and tailored to fulfill his desires for
fine appearance and shapeliness throughout the life
of the garment.

Coppley, Noyes & Randall, Limited
Hamilton, Ontario



QUALITY FIRST

OUR TRAVELLERS

with New Models and Patterns for Spring 1920 will call on you shortly if you are one of our regular customers; if not—and you would like to become one—we shall be glad to give you an opportunity at points where there is no Fashion Craft agency established.

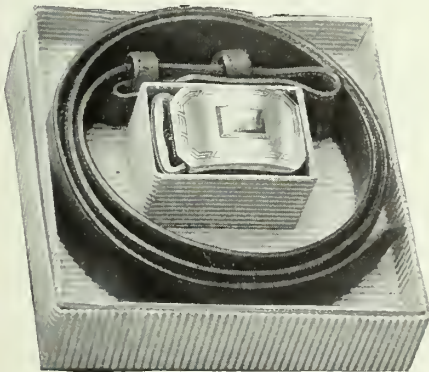
If interested, write Promotion Department.

Fashion Craft Manufacturers
M o n t r e a l

HICKOK



Hickok Belts and Buckles for Christmas Gifts



THE large number of orders already received for HICKOK BELTS and BUCKLES in Christmas boxes proves that this year's demand for these most acceptable Christmas gifts will greatly exceed the demand of last year. We advise the trade to place orders as early as possible

for HICKOK BELTS and BUCKLES desired for Christmas sales. Plenty of time enables us to give the right attention to every desired detail.

HICKOK BUCKLES will be furnished separately in attractive, velvet-lined jewelry boxes, or with any desired leather belt in unusual gift boxes.



WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., 33 Richmond Street West, Toronto, Ont.

*A few
of the many
designs in which
Hickok Buckles
are made*



No. 1519



No. 1518



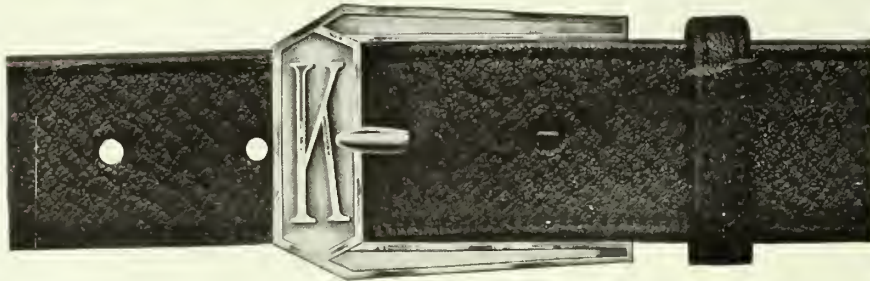
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No. 1583



No. 1589



No. 1320

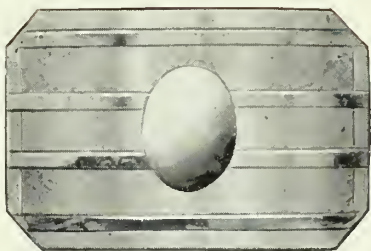
The above buckles represent but a few of many hundred Hickok designs in hammered, engraved and engine-turned patterns

WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

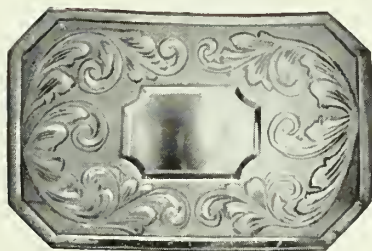
The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., 33 Richmond Street West, Toronto, Ont.

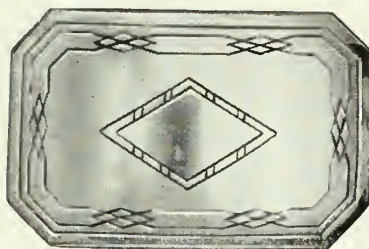


Our salesmen are now on the road, and will show you our new Fall line

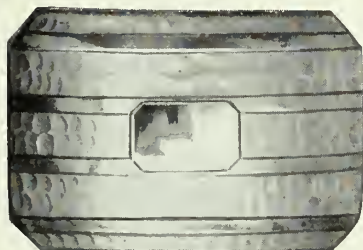
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No. 2735



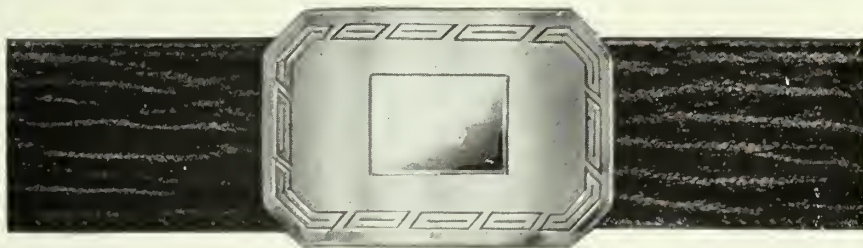
No. 2715



No. 2870



No. 2816



No. 02713

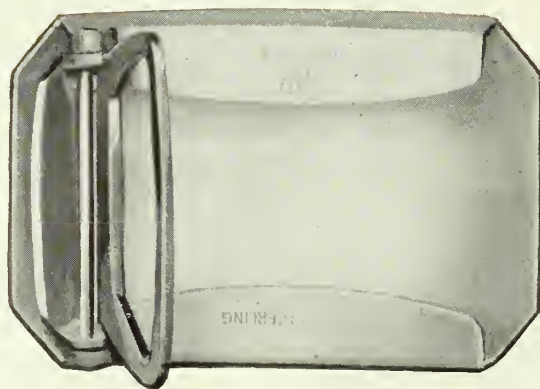
The above buckles represent but a few of many hundred Hickok designs in hammered, engraved and engine-turned patterns

WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., 33 Richmond Street West, Toronto, Ont



Hickok Quality of Hide, Metal and Workmanship Is Lasting Quality

HICKOK QUALITY is lasting quality—a superior quality that is evident to the end of the wearing days of **HICKOK BELTS** and **BUCKLES**.

Only the finest selected hides are used in the manufacture of **HICKOK BELTS**—hides that are durable, pliable and of exquisite finish.

HICKOK BUCKLES are made from a single piece of metal, shaped and finished into a distinctive design of great strength. They wear infinitely longer than other buckles and never lose their firm grip.

Only the most expert workmen are employed in the manufacture of **HICKOK BELTS** and **BUCKLES**. There are no better belts or buckles made than **HICKOK'S**.

WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., 33 Richmond Street West, Toronto, Ont.



Pleased Patrons and Good Profits

A stock of warm, wonderfully comfortable, Atlantic underwear is an investment which yields the dealer big returns.

Wool from the backs of hardy Maritime sheep is knitted into soft, warm yarn and woven into garments which give absolute satisfaction. Atlantic garments never chafe or bind.

Their sale is good business. It ensures contented customers and good profits.

Atlantic Underwear

COMPANY, LIMITED
MONCTON N. B.

E. H. Walsh & Company
Montreal and Toronto
Selling Agents for Quebec, Ontario
and
Western Provinces
15



Broadway

BRAND

Clothes
for exacting men

September 1920

BIG BUSINESS

Broadway Clothes

are made with one dominating purpose—to build trade for us and for you

Once a BROADWAY suit or overcoat gets into the hands of a customer it becomes a publicity agent for the brand. Its distinctive style and the very apparent quality of the fabric prompts inquiries of its owner.

Our travellers will be glad to show you samples of our smart, dependable BROADWAY lines for Fall and Spring, 1921, also to explain the BROADWAY Made - to - Measure System—simple and satisfactory.

Your request for particulars, whether written, phoned, or wired us, will receive prompt attention.

Randall & Johnston
Limited
TORONTO

Success

REG'D



COLLARS

In Up-to-date Styles

THIS range stands pre-eminent. It typifies the best of those qualities for which this line has long become famous. Every collar holds the guarantee of the makers to give absolute satisfaction in its length of wear. When you stock the SUCCESS range you can recommend it with the confidence that your customers will not be disappointed.

"Haig"



The Canadian Converters Co. Limited
Montreal

*Perrin's "Own Make"
Gloves Bear the Trade-
Mark "Ace of Clubs"*



In addition to our English and French gloves we are now making a complete range of domestic gloves in our own factory in the Wilder Building, Montreal.

These gloves are identical in style, workmanship and material, to those made in our U.S. factory, and will mark a new era in Canadian glove manufacturing.

Our salesmen are now out on their Fall trips. If you have not already seen the samples of our OWN MAKE CANADIAN GLOVES, make a point of examining them.

Perrin Kayser Company, Limited

Distributors of :

**PERRIN GLOVES
KAYSER GLOVES
RADIUM HOSIERY**

Sommer Building - Montreal

“Kayser”
GLOVE
MADE IN CANADA

We appreciate the responsibility that has been placed upon us by the confidence of the dealers who sell “Kayser” gloves.

The “Kayser” glove will maintain the reputation of your house for giving value. Your customers know that “Kayser” Chamoisette Gloves look well, wear well and are best in the long run.

You cannot go wrong when you stock



Radium Hosiery is the line for you to handle. Our reputation for quality is your insurance against returned goods.

This line is absolutely dependable, comfortable, good-looking and long-wearing. In every style, weight, size and color to meet every selling need of the retailer.

Radium Hosiery for Men, Women and Children

Perrin Kayser Company, Limited

Successors to Perrin Freres et Cie

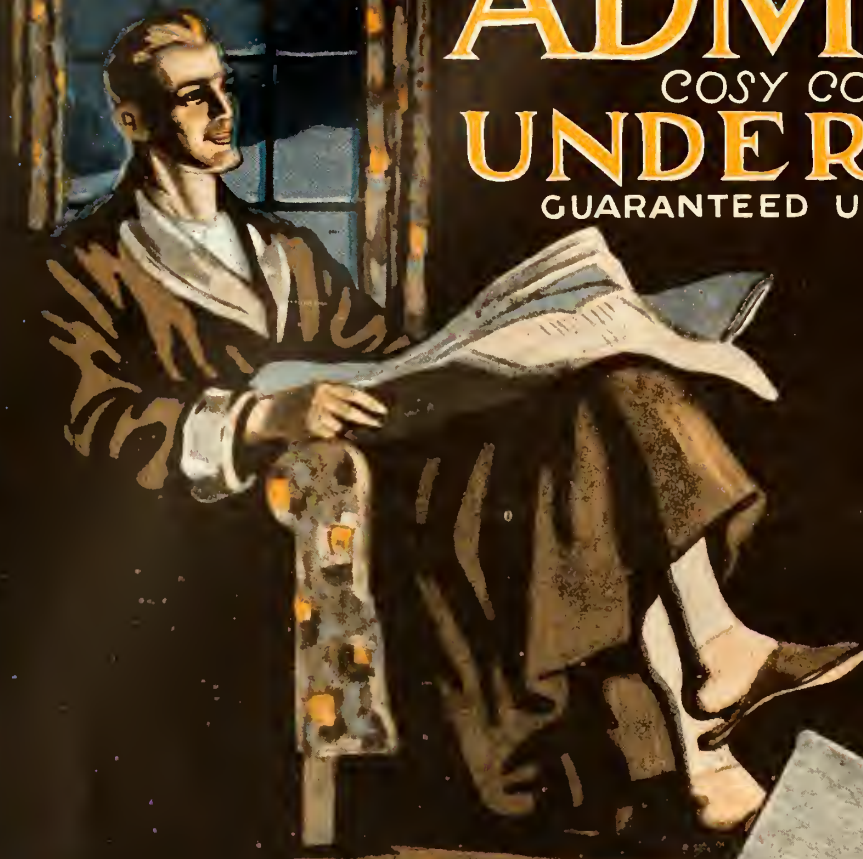
Sommer Building, Montreal

ADMIRAL

COSY COMFORT

UNDERWEAR

GUARANTEED UNSHRINKABLE



**NATURAL
WOOL**

*Made for Men and Boys
in Shirts, Drawers and
Form-Fitting Combinations*

Sales Agent to Wholesale Trade
C.O. PATON
23 Foy Building, Toronto.



Made in
Canada



Timely, Quick- Selling Raincoats

whose absolutely waterproof material enables every wearer to face the fiercest storm with equanimity.

Their cut and tailoring are the work of experts, resulting in a garment which, for style and distinction, is without peer.

With a good showing of the FIT WELL Waterproof, a new selection of which is now ready for your inspection, you can hold the trade of those men whose trade is worth while. Write us about it.

S. Rubin and Company

Mfrs. of the "Fit Well" Waterproofs

SOMMER BLDG., MONTREAL

For Your Spring Trade

IRONSOX

This line of men's hose is steadily increasing in dealer-popularity.

Every dealer knows the advantage of regular profits on a staple, easily-selling line not subject to fluctuations in fashion.

Ironsox is such a line. Strongly made, well finished, in mercerized, combed Egyptian yarn and lisle, these socks are the kind the average man looks for.



2 We are Canadian selling agents for Ironsox, and the above Trade Mark is our guarantee of their merit.

We are now booking orders for Spring Trade—in black and a variety of colors, and in all sizes.

Caulfeild, Burns & Gibson, Ltd.

60-62 FRONT STREET WEST, TORONTO

For Your Spring Trade

Palm Beach Suits

With a fast-increasing popularity in Canada, these light Spring and Summer suits are bringing good profits to dealers. We can supply them in a wide variety of styles, shades and sizes.

Separate Palm Beach Trousers

The man who doesn't buy a Palm Beach Suit you can usually sell on a pair of Palm Beach Trousers. Be prepared!

Khaki, White Flannel and White Duck Trousers

These are big sellers for Spring and Summer. Well cut, of superior workmanship and finish and good materials, you will find these profitable lines to stock.



This trade mark is behind all these lines, and guarantees you full quality and the best terms. Keep it in mind.

Caulfeild, Burns & Gibson, Ltd.

60-62 FRONT STREET WEST, TORONTO

Art Kraft
Clothes

Art Kraft dealers are style dictators. The clothes they sell express that vigor and dash which aggressive men, everywhere, look for.

Their store is the Mecca of the well dressed.

"Clothes of Distinction"

Walter Blue & Company, Limited

SHERBROOKE, QUE.

Coaticook, Que. Montreal, Que. Winnipeg, Man.

BLUE'S
Wearbetter
Clothes for Boys
The Clothes with the Guarantee



THE satisfaction parents find in the smart appearance of Wearbetter clad boys means their continued patronage.

Wearbetter clothes are the magnet which draws to your store the class of customer you most desire.

Walter Blue & Company Ltd.
Sherbrooke, Que.
Coaticook, Que. Montreal, Que. Winnipeg, Man.

Send in your sorting order now for

Carhartt

Corduroys, Allovers and Cottonades



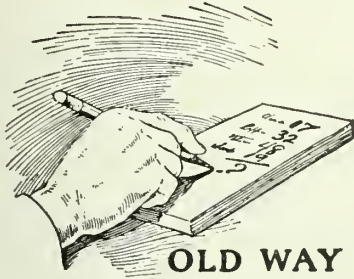
FOR some time past we have urged upon our customers the advisability of sending in their orders early, rather than to hold back in the belief that lower prices were in sight. There was sound reason for our policy as any one who has kept in touch with market conditions must know. While lower prices for raw and manufactured materials must come when the saturation point has been reached, present indications do not suggest the presence of anything like that condition. The urgent call for increased production for home and export demand, together with the shortage of materials, makes the prospect of any material drop in prices very remote. Moreover, orders from other countries are large, and are likely to be for some time, so that, all things considered, it would seem to be good business to let us have your sorting order now while we can supply you promptly and economically.

HAMILTON CARHARTT COTTON MILLS, LIMITED

Toronto, Montreal,
Winnipeg, Vancouver

Manufacturers of Men's Overalls and Work Gloves and
Carhartt Allovers for men and boys.

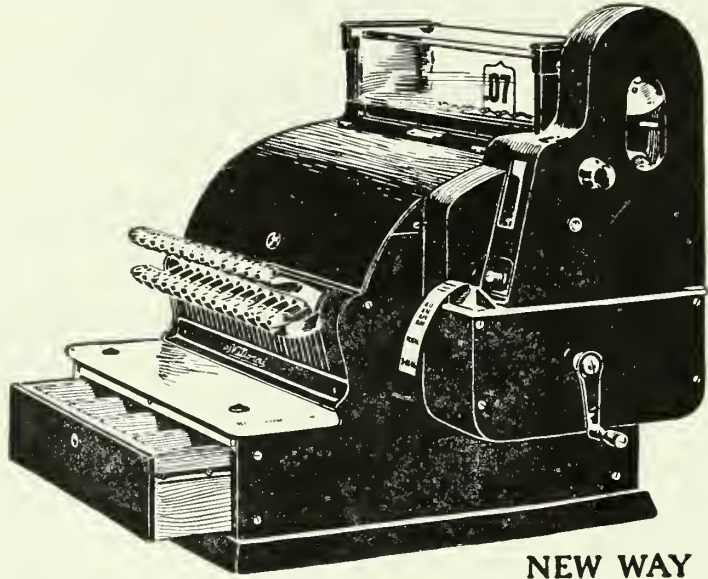
No more mistakes in adding up the items of a sale



OLD WAY

By hand and brain and pencil.

Makes mistakes.
Causes losses.
Causes worry.



NEW WAY

This new receipt-printing cash register adds the items by machinery.

1. It prints a receipt for each customer. →
2. It prints the price of each article.
3. It indicates the price of each article. →
4. It prints the total of all items. →
5. It retains an added and printed record.

J. SMITH COMPANY 10 MAIN ST.	
	0.07
	0.32
	0.48
	0.19
TOTAL	
	\$01.06

Copy of receipt, with merchant's name, printed for each customer.

It also does many other things which have made National Cash Registers a business necessity.

We make cash registers for every line of business

NATIONAL CASH REGISTER CO.

OF CANADA LIMITED
TORONTO, ONT.

Star
BRAND
Shirts

Foreign and Domestic
Percales

Anderson's Celebrated Woven Colored
Yarn Madras

Manchester Silk and Satin Striped
Madras in English range of designs
and colors

English

End and End Madras
in all the latest styles and colorings.

Our representatives will leave for
their territories about October 1st
with a complete range of Star
Brand shirts for Business, Golf and
Outing wear.

Spring 1921
Showing
Now Ready

Our showing for Spring,
1921, contains a most re-
markable array of distinc-
tive and beautiful shirtings
from some of the world's
most famous looms, in Per-
cales, Madras and Silks, etc.



DELPARK OF CANADA
VAN ALLEN COMPANY, LIMITED

HEAD OFFICE : 153 NOTRE DAME STREET WEST : MONTREAL

FACTORIES: HAMILTON, ONT.

Sample Rooms: Toronto, Winnipeg, Vancouver, Calgary, Quebec, St. John, N.B., Halifax

DELPARK



PRODUCTIONS

Spring Showing of Unusual Merit

It is our aim to put into our merchandise a quality that makes life-long friends for you. Because your friendships enhance our reputation and ultimate profit.

Our Spring showing of

ATHLETIC
UNDERWEAR
PYJAMAS
WASHABLE
NECKWEAR

SILK
NECKWEAR
for
HOLIDAYS

SOFT COLLARS, Etc.

is replete with features of interest—the utmost in authentic style, quality and service; and this at a price that adds to its popularity.

A feature of particular interest to you is our showing of special lines for late Fall and Christmas selling in neckwear.

Let us have your requirements as soon as possible.

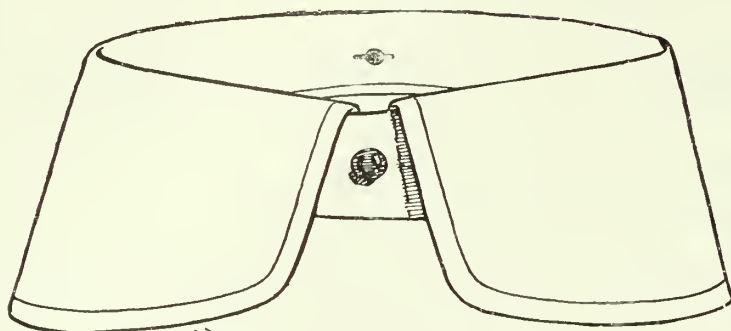
DELPARK OF CANADA
VAN ALLEN COMPANY, LIMITED

HEAD OFFICE : 153 NOTRE DAME STREET WEST : MONTREAL

FACTORIES: HAMILTON, ONT.

Sample Rooms: Toronto, Winnipeg, Vancouver, Calgary, Quebec, St. John, N.B., Halifax

Challenge Cleanable Collars.



The "Buster"

For the convenience of your customers and for your own profit, you should stock the full lines of Challenge Cleanable Collars.

Our advertising will bring new customers to your store this year. If you satisfy their requests they will become permanent customers and you can satisfy them by being able to supply them with any size and style of

Challenge Collars

they may ask for. And Challenge collars will more than satisfy them because of their economy, style and linen-like appearance.

Be ready for your share of this business and get the benefit of the enormous amount of money we're putting into our advertising.

Write us for your supply of counter envelopes.

Challenge collar dealer helps are of valuable assistance in displaying goods.
Write us about your supply to-day.

The Arlington Co. of Canada
Limited

**Montreal
Winnipeg**

**Toronto
Vancouver**

PY-RA-LIN





Two WATERHOUSE Brands
with but a single aim—
to give SATISFACTION

MAPLE LEAF and DR. NEFF'S

Combinations or Two-piece

Your customers are our customers. We want to please them. From the selecting of our raw materials to the smallest finishing touches it is our constant aim to ensure the satisfaction of the wearer.

Are you ready for Fall?

Sold to the Jobbing Trade Only.

Thos. Waterhouse & Co., Ltd.
Ingersoll, Ont.

Representatives:

WM. R. BEGG & Co., 20 Wellington St. West, Toronto, Ont.
C. E. HOWARD, Coristine Bldg., Montreal, P.Q.
O'BRIEN & ALLEN, Phoenix Block, Winnipeg, Man.



For Unrestricted Movement—

Both from the dealer and consumer viewpoint there is unrestricted movement in

Brophey-Chester "Wear-Well" Suspenders

A strong, universal demand for these long-living, satisfaction-giving Suspenders is a source of continual revenue to the energetic dealer.

Quality of the web—with its permeation of live, heavy cut rubber—is the best obtainable. and it is maintained at this high degree by our own Boston factory.

Brophey-Chester Suspenders are made in all styles, they measure full 36 inches, and retail at prevailing popular prices.

Order To-day.

The BROPHEYSUSPENDER CO.
LIMITED

Leather Belts. Armbands and Garters

TORONTO
*Office, Factory and
Salesroom*
266 King St. W.

MONTREAL
*Office, Factory and
Salesroom*
321 Bleury St.



Always in every community there are men who prefer to wear clothes that are specially tailored to meet their individual tastes. **Leishman Special Measure System** makes it easy to give every "tailored-to-measure" man the sort of style and fit he requires. The **Leishman**

*Wm. H.
Leishman
& Co., Limited*

MAKERS OF
THE BEST
TAILORED
GARMENTS
FOR
MEN

Wm. H. Leishman & Co.,
LIMITED
68 Temperance St.,
Toronto

self-measuring forms are simplicity itself, and **Leishman** made-to-measure garments are tailored with exceeding care by expert clothing craftsmen. Look into the **Leishman** offerings. Drop us a line and we will gladly send full particulars.

Leishman Clothes For Spring

*They portray style's latest
ideas in fashionable apparel
for young men*

Leishman Clothing from the designer's first idea to the finisher's last touch, is built on quality. Superior workmanship, and careful designing given to the smallest detail, enable us to guarantee, not only the correct tailoring and correct styles, but clothes that will retain their shape throughout the long life of a "LEISHMAN PRODUCT."

*It will be to your advantage to
see and compare **Leishman**
offerings before finally deciding
on your Spring 1921 stocks.*

Wm. H. Leishman & Co., Ltd.

Wholesale Custom Tailors

68 Temperance St. - - - Toronto

Makers of the best Tailored Garments for Men

By featuring
Punchard-Birrell
Clothes



for men and young men you are putting your business on a firm foundation and strengthening your reputation as a merchant.

Our line for Spring, 1921, will convince you that nowhere can better value be found. The materials are well selected, in smart colorings, made in the most approved styles.

Every design is original, the product of our first-class designer, and invariably showing the newest and smartest effects.

Our travellers are now on the road with samples. Be sure to see them. If you do not have a call from our representative

DROP US A CARD.

The Punchard-Birrell Co.

545-7-9 King Street West

TORONTO

THERE are just as good reasons why progressive dealers are *selling* Marathons as there are reasons why particular dressers are *wearing* them. It is not too early to see our representative about orders for Christmas and Spring trade. We have several new styles you will like instantly.

Jones & Robinson

Brockville, Ont.

Exclusive Canadian Distributors
of Marathon Flexyde Belts

Here's a
Real Friend
for the
Out-door
Man

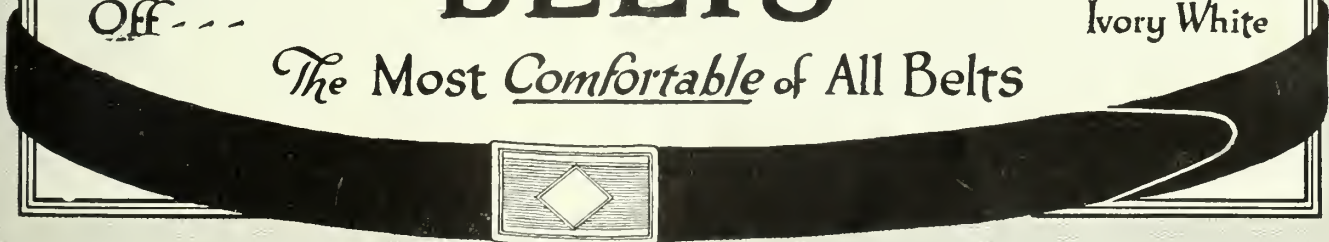


MARATHON
WASHABLE FLEXYDE
BELTS

Easy to
Put On
and Take
Off ---

Made in
Black,
Cordovan
and
Ivory White

The Most Comfortable of All Belts



MEN'S *Slip On*
FALL
OVERCOATS
and SUITS

To meet the new conditions prevailing to-day on the market we have installed a new department that takes care of your consuming customers whose pocket books are being drained by the **H.C. of L.** We have been successful in placing some two thousand on the market and we have more coming through at the low price of—

\$ 15.00

In order to get there, we have to make a tremendous turnover on a very small profit and short terms, to roll the ball fast, so this **Special** offer at this special **Price** is at the **Special** terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

Men's and Young Men's Clothes Specialists

234 St. Lawrence Boulevard

Montreal, Que.

Announcing

THE DEPARTURE OF OUR TRAVELLING STAFF FOR THEIR RESPECTIVE TERRITORIES WITH COMPLETE

SAMPLE LINES FOR SPRING, 1921

Of special interest to the trade in general, is the addition to our lines of

A LOWER PRICE RANGE

comprising a series of entirely new numbers in all-wool worsteds and woollens and our own models.

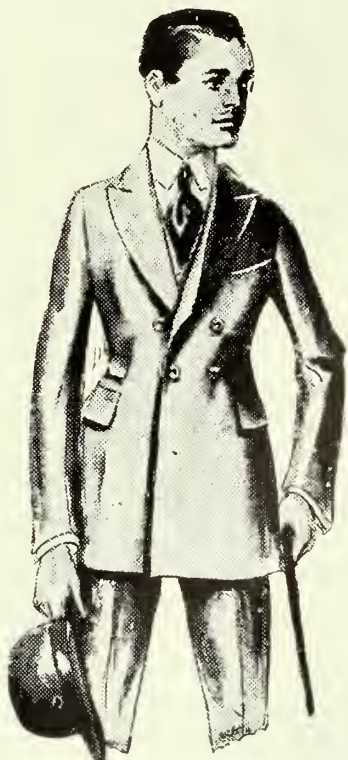
We earnestly request withholding of orders until you have had opportunity to examine these lines.

B. GARDNER & CO., MONTREAL



With the addition of the new lower-priced range of suits, we are now in particularly good position to supply the *entire* clothing needs of our trade.

B. GARDNER & CO.
MONTREAL



*Announcing the Introduction
of our
Made-to-Measure Suits and Overcoats
for Men and Young Men*

Every Model we offer is the original creation of our expert designer, made to the owner's own particular measure from dependable fabrics of the smartest designs—correctly tailored by skilled workmen, and will give absolute satisfaction in every respect.

**We are open to receive enquiries
regarding agencies.**

Our plan of distribution is to have a representative in every town.

Write us to-day for particulars about this attractive proposition. We will be glad to give you the fullest information.

York Clothing Company

35 Church Street, Toronto

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.

(Manufacturers and Warehousemen)

4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2

Cable address—"Neckwear London."

"Blizzardeen" Raincoats.

"Carlington" Overcoats.

"Heath" Ready-to-Wear Suits.

Sports' Jackets and Trousers.

Flannel Trousers.

Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.

(Manufacturers)

63 to 67 Carter Lane - London E.C. 4

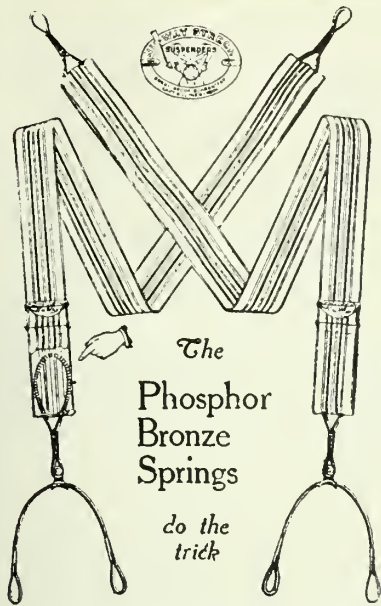
Cable address—"Obligable, London."

Canadian Representative:

SIDNEY J. CLAYTON

60-62 FRONT STREET, TORONTO

PHONE ADELAIDE 4449



If you want to handle a line of Suspenders with merit and profit, write for price

THE NU-WAY

The kind with no rubber, but more stretch, and a year's wear.

Guarantee With Every Pair

More comfortable, yet cost no more

Why not handle the kind that gives satisfaction the year round?

Give us a trial

Nu-Way Stretch Suspender Company

St. Thomas Ontario

Uniform



Equipment

A very necessary adjunct to a smart uniform is a distinctive set of badges and buttons. We manufacture

Gold and Silver Embroidered Badges, Metal Badges and Buttons

for every kind of civilian uniform, and carry all standard naval pattern badges in stock.

Years of honorable dealing and progressive policy have established a reputation for us with the trade in which we take great pride, and which it is our constant endeavor to maintain.

Send for our illustrated catalog.



WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY ST., MONTREAL

MILNE'S NECKWEAR NEWS

 BIG VALUES

SEPTEMBER, 1920

RIGHT PRICES



Quality

is the dominant note of this new Milne assortment.

Special Line of Ties

in a complete assortment of patterns

\$8.25 per dozen

which includes Allover Designs
Cord Stripes and Swiss Failles

This is a very special offering that will equal many lines retailing for \$1.50 each.

Mail your orders now. Prove by inspection that Milne Neckwear is just the thing for big business.

You may return these ties if not pleased with them.

WILLIAM MILNE

The Newest in Neckwear

129 - 39 Spadina Ave.

Toronto

Distinctive Headgear

Our travellers are now leaving for their respective territories with a unique showing of the

MONARCH HAT

Felts and Straws

For Spring, 1921

Because it sets a high standard of beauty, quality and service, the Monarch Hat is always in favor and always in demand.



His Majesty George V.

L. Gnaedinger, Son & Company

St. Peter Street, Montreal

1852 - THE PIONEER HOUSE OF CANADA - 1920

“For Stock or Specials”

you will find our **Service** unsurpassed, and our **Values in Men's Garments**, tailored from the choicest of **Imported Fabrics**, second to none.

Our **Leader** this season is an **All Wool, 16 oz. Indigo Serge**, bought some 15 months ago and which is only now coming to hand from the **English Mills**, and the **Price** is in accordance with the early buying.

You are sure to need certain lines for “**Sorting Up**” before the Season is very far advanced.

Write us for Samples.

We have a limited number of “**Special Order Setts**” left, for this season.

A. E. Richardson & Co.

Makers of

HIGH-GRADE CLOTHING FOR MEN

172 Simcoe Street

..

..

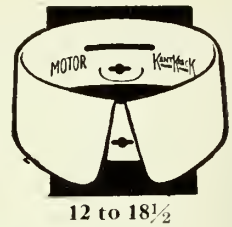
TORONTO



The increased demand for

KANTKRACK
TRADE MARK REGISTERED
COLLARS

MADE IN CANADA



*has demonstrated that men everywhere endorse them
 as the satisfactory collar for all conditions*

*Your stock should include KANTKRACK collars in
 Every Style and Size.*

A Saving of 3 Cents a Day or More

is a saving worth well considering these days. Your customers will instantly appreciate the economy of wearing KANTKRACK collars when you tell them how they can save laundry bills, and how KANTKRACK collars take the place of a dozen other collars—easily effecting a saving of—

3 Cents a Day or more
 21 Cents a Week or more
 90 Cents a Month or more
 1095 Cents a Year or more

We guarantee every collar through the dealer.



*One Grade Only And That
 The Best*

Stocks carried: At Vancouver for the Province of British Columbia; Calgary for Alberta; Winnipeg for Provinces of Manitoba and Sask.; Toronto for the City of Toronto; Montreal for the Province of Quebec; Fredericton for the Maritime Provinces.



THE PARSONS & PARSONS CANADIAN CO.
 Established in U.S.A. 1879 HAMILTON, Canada Established in Canada 1907

The
Davis
"Storm Resista"
Raincoats

Continue in Popularity
Throughout the Dominion

Sold by the Principal Merchants
from Coast to Coast.

Our Travellers are now in their
various fields with a range of
samples worth seeing.

For Immediate and Next Spring Deliveries.

H. E. Davis & Co.

Manufacturers

Sommer Building
41-47 Mayor Street - Montreal, Que.

THE
Lang
SHIRT



The exclusive patterns and color combinations of our Spring, 1921, line will attract new customers, and the durability of this year's line will bring your old customers back again.

The Lang Shirt
KITCHENER,

The Spring Showing Is Now Ready

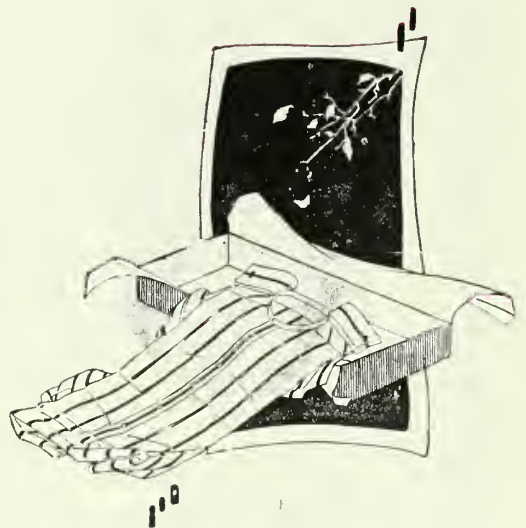
If you have yet to become acquainted with the *Lang* quality now is an excellent time to plan on seeing what big things we can offer you. And note—we will put your own name on every shirt in your order if you so desire, which will give an exclusiveness to your shirt department.

Though there are many different weaves in the *Lang* line there is only one standard in all—the highest.

Made in desirable sleeve lengths.

Our stocks are ready. Prompt deliveries assured for Spring. but our advice is

Order Early



Company, Limited

ONTARIO



The Return of Reid's Real Bengalene Cravats

During the period of the late world's war, we were unable to obtain further supplies of our famous tie silk—REID'S REAL BENGALENE—from the Swiss manufacturer. The special type of wool which is part of its construction was not available. The first shipment in several years has just arrived, and we are more than pleased to again be able to offer for sale this highly satisfactory cravat material in all of the salable shades.

A SPECIALLY WOVEN WEAR-RESISTING FABRIC

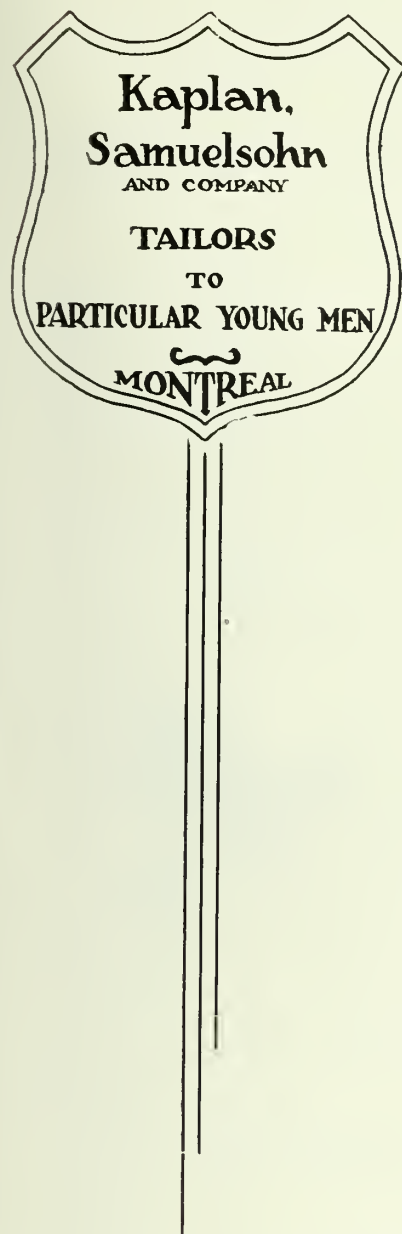
**PRESERVES ITS SHAPE AND NEWNESS LONGER
THAN OTHER CRAVAT MATERIALS**

PRICE, \$12.00
the dozen



A. T. REID COMPANY, LIMITED
TORONTO

Makers of Better Class Cravats



Better Business

Dealers who previously bought our lines are again placing orders to get the Big Share of the Young Men's Clothing business. They realize from past experience that K. & S. Clothes are Styled and Tailored JUST RIGHT.

The young men of to-day are looking for the store which can give them Better Clothes of Correct Style at a

Price Within Reach of Their Pocketbooks

Our line is just that. You can sell K. & S. clothes because they offer the best value and are priced within reach of the great majority of buyers. We are confident that no *better valued* clothes will be offered you.

Wait to compare our lines and prices. Travellers will be out about Oct. 1st with a complete range of Men's and Young Men's Styles.

Your Label on Our Garment Assures You of
a Satisfied Customer. *Try It.*

KAPLAN, SAMUELSON & CO.
MONTREAL



Where Quality Leads the Way

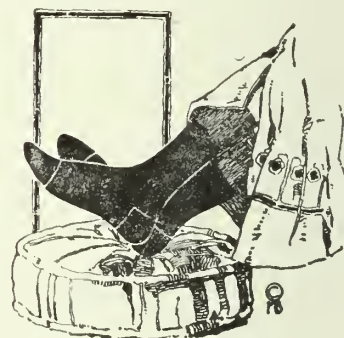
Those who cater to a high-class trade will find that the Racine line of products will satisfy even the most critical.

Of soundly - becoming style, true quality, uniform standard, and real service value, they build respect and good-will for the merchant who stocks them.

Popular price enters into their desirability, of course, and always clinches the sale.

*Underwear
Sweaters
Socks
Outing
and
Fine Dress Shirts
Collars
Cravats
Suspenders
Belts, Etc.*

Our numerous and well-stocked salesrooms offer an exceptional opportunity to our clients to see for themselves the values that Racine's offer to the trade.



If you are unable to visit our salesrooms, samples will gladly be forwarded to interested merchants.

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 St. Paul St. West, Montreal

FACTORIES :

Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY Matabanick Hotel	SYDNEY, N.S. 269 Charlotte Street	OTTAWA 111 Sparks Street	QUEBEC Merger Building	TORONTO 123 Bay Street
SHERBROOKE 4 London Street	SUDBURY Nichol Range Hotel	RIVIERE DU LOUP Hotel Antil	CHARLOTTETOWN, P.E.I. Queen and Sidney Sts.	
THREE RIVERS Main St.				





**DRESS, WORK and
OUTING TROUSERS**
For Men, Youths and Boys

made in our factory under careful supervision, from the best grade of material on the market.

Our range is complete.

Our values unsurpassed.

Our representatives are now on the road showing our complete range for immediate and Spring delivery.

Cornwall Pants Mfg. Company

Manufacturers of

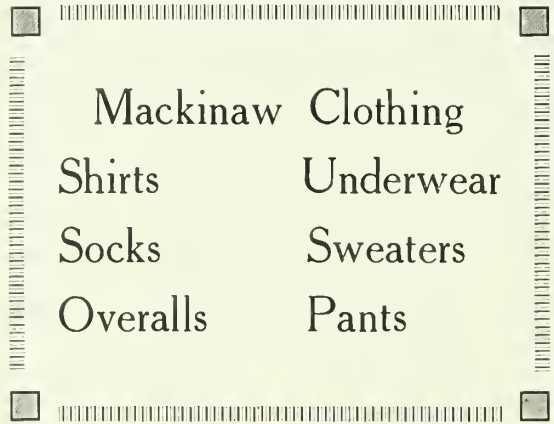
Men's, Youths' and Boys' Pants

Cornwall - Ontario



There are various ways and means of testing products for the purpose of ascertaining their genuineness, but none so simple and dependable as—

“PROOF BY EXAMINATION”



Mackinaw Clothing

- Shirts Underwear
- Socks Sweaters
- Overalls Pants

We will be pleased to forward you prices and information. Write us to-day.

Mackenzie Limited

Ottawa

Canada



Spring Line Now Ready!

We are ready to take care of Spring orders for Men's and Boys' Caps for Spring, 1921.

"Canadian Brand" means that—the styles are correct, the materials are worth while and the workmanship is substantial.

The best hat is not only the one which lasts longest but the one which stays new longest. In our line of Tweed Hats for Fall you will find hats that are exceptionally well made and are sure to satisfy the most critical buyer.

If you are interested in Men's or Boys' Caps or Tweed Hats in all grades, write us at once and we will gladly furnish samples.

Canadian Cap Co.

221 Richmond St. W., Toronto



Neckwear is your best drawing card

It is the one thing you handle that all men are interested in all the time.

If you want to establish a reputation for your store where values are big, see our Fall Special Holiday range—it is the neckwear that gives a man more than he expects for his money.

We specialize in making Neckwear Departments big successes.

In your own interest—your request to see our line should not be delayed.

Travellers are now in your territory for Christmas trade. We can supply your demand for Christmas boxes at cost price.

THE ARROW NECKWEAR COMPANY, LIMITED

Makers of "Arrow" Neckwear

1184-1188 QUEEN STREET WEST
TORONTO, CANADA

Strength

of construction, of fabric, of the manufacturer's guarantee — these are the prime requisites of really satisfactory overalls—in other words of

Star Brand Overalls

whose workmanship, style and utility wear have placed them in the foremost position in the overall world, and kept them in their rightful place at the front.

We supply bright, attractive Show Cards for window display, that reduce selling effort to a minimum.

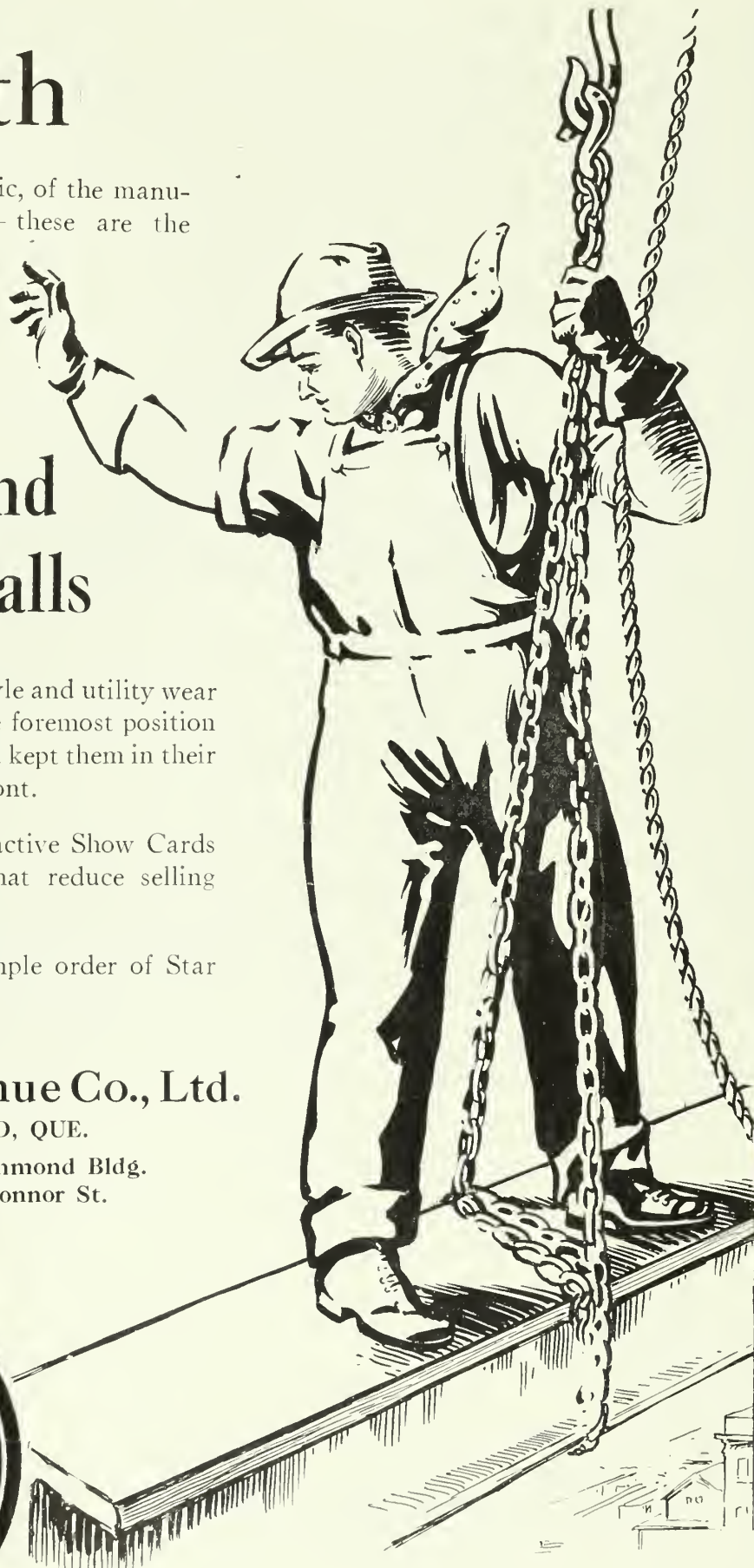
Write to-day for a sample order of Star Brand Overalls.

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg.

Ottawa: 76 O'Connor St.





Imperial Clothes

Our Models for Spring 1921



are the smartest we have ever shown. Particular attention has been paid to young men's styles.

There is exceptional value in this season's display of men's suits and coats.

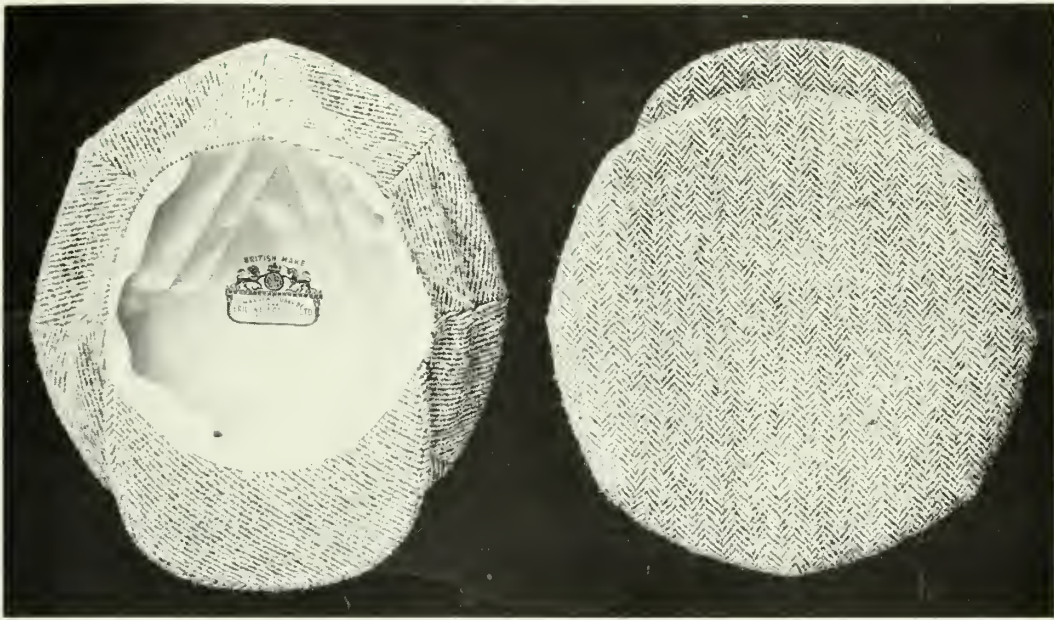
Our Fabrics

have been carefully selected from the finest mills. Along with our manufacturing facilities, we are producing a superior garment at popular prices.

*Representatives now in your
territory*

IMPERIAL CLOTHING MFG'G CO.

TORONTO



You cannot afford to miss seeing our magnificent range of:

*Boys' Assorted Tweeds
\$13.50 per dozen, 1 or 8
piece.*

*Tweeds at \$21.00 to
\$24.00 per dozen. Car-
ries no luxury tax.*

*Assortment at \$18.00
per dozen, silklined, as-
sorted patterns to doz.
All overhand finished.*

*Lovat's Tweeds at \$24.00
per dozen, one piece,
Saxon shape.*

The Brill line is one that
measures up in every sense
to the requirements of men
of refined taste.

*Tweed Hats
of
Superior Make*

These clever creations are the result of skilled workmanship and inspired designing, and when they bear the Brill label all doubt as to them holding their shape and fit is at once dispelled.

Our pride in a worthy product will be reflected in the pride with which you will display Brill hats and caps to your customers.

If our travellers do not call, phone, wire, or post card us.

The Brill Hat & Cap Company, Limited

160 John Street, Toronto



ARE YOU READY FOR XMAS?

Do not leave your King Suspender order for Xmas lines any later. Place it NOW while our stock is complete and accurate deliveries assured.

All of our well-known models, such as Eze, Senator, Empire, Champion, Liberty, Victor, and armbands, garters and belts may be had in holiday boxes at unusually attractive prices.

PREPARE NOW. AVOID DISAPPOINTMENT LATER

The King Suspender & Neckwear Co.
Toronto, Canada

Western Offices:

R. J. QUIGLEY, 550 Hammond Block, Winnipeg
H. S. ELLIOTT, 543 Granville St., Vancouver

Eastern Offices:

C. L. SURPRENANT, 26 Victoria Square, Montreal
T. H. REID, 83 Morris St., Halifax

This Fall, It's Economy-- here's the Economy Tie

King "STAY-IN-SHAPE" PAT'D CRAVATS

have two rows of patented stitches down the back, which grip the lining, holding the tie in shape and ensuring long wear. Isn't that just what your customer is seeking? King "Stay-in-Shape" ties will always demand their moderate price because they last so much longer than ordinary ties. Priced from \$7.50 to \$18.00. Immediate or Christmas



Made in Canada

THE KING SUSPENDER & NECKWEAR CO.

TORONTO, CANADA



Trim and Distinguished

describes nicely the clothes into which we sew the T&D label. It will mean much to you in goodwill for your business to suit your customers with T&D Clothes this Fall and Winter.

The high standard of materials, careful hand tailoring, giving correctness of detail and the finished style—novel, yet correct—make these clothes the first choice of men and young men who buy with discrimination.

T&D CLOTHES

for men who care

are being featured in a general publicity campaign beginning the first of September, to assist our representatives in obtaining a quick turnover during the coming season. We want one high-class clothier in each district to sell T&D Clothes.

Our travellers have already left for their territories with complete lines of samples and designs. Drop us a line now, while you are thinking of it, and our representative will be pleased to call on you.

Thornton & Douglas

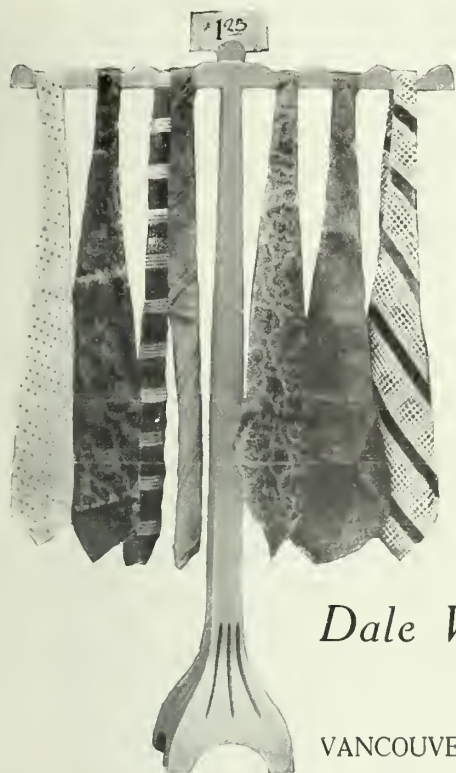
Limited

Hamilton

-

Ontario

DALE WAX FIGURE CO., LIMITED



*You will
make money
if you act now!*

The first step toward making a sale is making a favorable impression.

Goods always look their best when displayed on the DALE fixtures.

We are always ready to meet your requirements in fixtures especially suitable for your trade.



Dale Wax Figure Co., Limited
86 York Street, Toronto
MONTREAL, 150 Bleury Street
VANCOUVER, E. R. Bollert & Son, 501 Mercantile Building

Special Goods for Speedy Selling

THREE BIG SPECIALS IN MEN'S TWEED HATS
at \$30.00, \$32.00 and \$36.00 per doz.



The Cap that wears

These are goods you can sell without adding the Luxury Tax, and the extensiveness of our range warrants our confidence that we meet all your requirements.

Nowhere will you find a more complete assortment of Men's and Boys' Caps at popular prices.

Be sure to see our Samples. It will pay you.

Prompt Deliveries.

ONTARIO CAP CO.
TORONTO
Darling Bldg., Spadina Avenue

Stifel's Indigo Cloth

Standard for over 75 years



There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.

1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo

Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth in-



REGISTERED

side the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

J. L. STIFEL & SONS

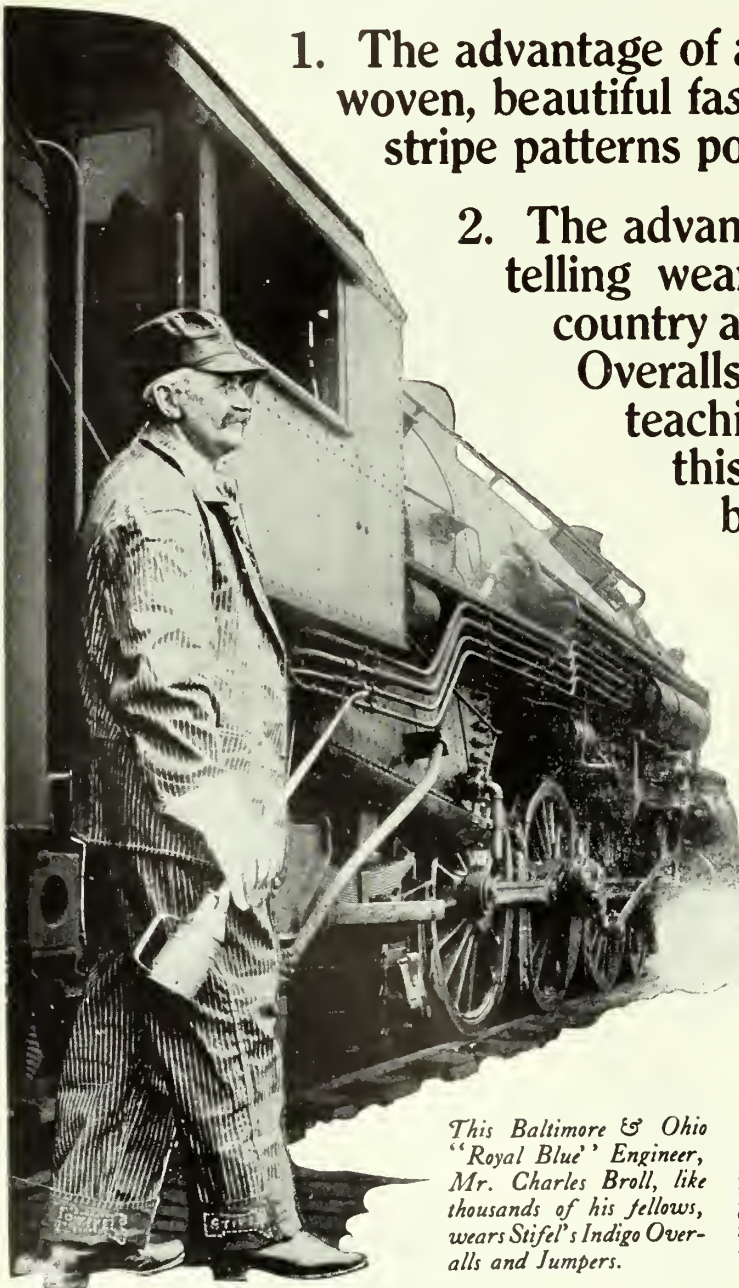
Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

SALES OFFICES

NEW YORK.....	260 Church St.	BALTIMORE.....	Coca Cola Bldg.
PHILADELPHIA.....	1033 Chestnut St.	ST. LOUIS.....	604 Star Bldg.
BOSTON.....	31 Bedford St.	ST. PAUL.....	238 Endicott Bldg.
CHICAGO.....	223 W. Jackson Blvd.	TORONTO.....	13 Manchester Bldg.
SAN FRANCISCO.....	Postal Telegraph Bldg.	WINNIPEG.....	400 Hammond Bldg.
ST. JOSEPH, MO.....	Saxton Bank Bldg.	MONTREAL.....	Room 508 Read Bldg.
		VANCOUVER.....	506 Mercantile Bldg.





The coat illustrated is made of BARRIE-CLOTH, a new fabric of our own manufacture, and embraces the highest quality of tailoring, plus style and distinction—a coat any man would feel proud to wear.

Our lines are—Ulster coats for men and youths, also imitation buffalo cloth coats and robes, Astrachan and buffalo cloth gauntlets, etc. These goods can be sold without adding a luxury tax.

BARRIECLOTH is made in Black, Brown, Heather, Blue mixture, Green mixture, and Oxford Grey. This cloth is positively guaranteed to give entire satisfaction.

Samples mailed on request.

The Robe & Clothing Company

Limited

Kitchener

Ontario



Quality Clothing at Reasonable Prices

Tailored as you would expect of any high-grade lines, yet priced within the reach of men of moderate incomes.

The fabrics are carefully selected, and the styles are the very smartest.

This is a line that will make staunch friends out of chance acquaintances.

Our men are now showing our range for Spring, 1921. Be sure and see our samples and

Place your order early

EMPIRE CLOTHING COMPANY

Toronto, Ontario

ANOTHER DEVELOPMENT

Our lines of Palm Beach, Mohair and Summer Crash suits for the Summer of 1921 will be opened in Canada this month.

We have taken another big forward step in the designing of our young men's models. They will be made with the new, graceful, young man's waist effect, flat English shoulders, and the new, neat, perfect-fitting sleeves and armholes.

Our men's models will be conservative, but will be given just a little touch of smartness that will distinguish them from the ordinary conservative suit.

Our Canadian customers may won-

Cohen

IN SUMMER CLOTHING

der why we lay such emphasis on our models. The reason is that the making of a Palm Beach or Mohair suit requires a highly specialized knowledge.

It isn't just a question of tailoring. It is a question of understanding the peculiarities of these thin tropical fabrics—knowing how to handle them, what allowances to make, and how to give them the same snap and dash as the most stylish worsted suit, but at prices that admit of a wide, popular appeal.

The new models we have developed for 1921 are the result of 20 years' experience in making Summer clothing.

Goldman & Co.

NEW YORK

OVERCOATS

RAINCOATS

SUMMER CLOTHING



JAMES CLOTHES

for Boys are dependable.

The careful selection of materials, together with the style, workmanship and general appearance of our boys' clothing, have placed them in a foremost position.

If you want a top-liner--write us at once.

JAMES & COMPANY

Limited

200-206 Adelaide St. W., Toronto



IT APPEARS ON ALL OUR SOCKS

**Your reputation—
what is it worth?**

To your business it means success, so why risk it by selling "so-called" quality Socks? "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making, so why gamble with your reputation? Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

Special Values

"Direct from Mill to the Trade"



"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.,

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

**Pure
Wool**



**Scotch
Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of

THE HEATHER MILLS COMPANY,
Selkirk (Scotland).

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers

Mappin & Webb Building
10 Victoria Street

Commission
Merchants

MONTREAL



A New Regard For The Dollar In 1921

When money *came* easy, it *went* the same way—with little thought to value, and none at all to price!

But the dollar that is mustered out next Summer will have to give a true account of itself, and buy **SUBSTANTIAL WORTH**. The store that ignores this prophesy will risk its lease on life. The store that heeds it will —

play safe

Pin your faith to **PALM BEACH CLOTH**. Buy liberally of Suits of the "genuine" and see to it that *this fact* is known to your community when the warm days come round.

THE PALM BEACH MILLS

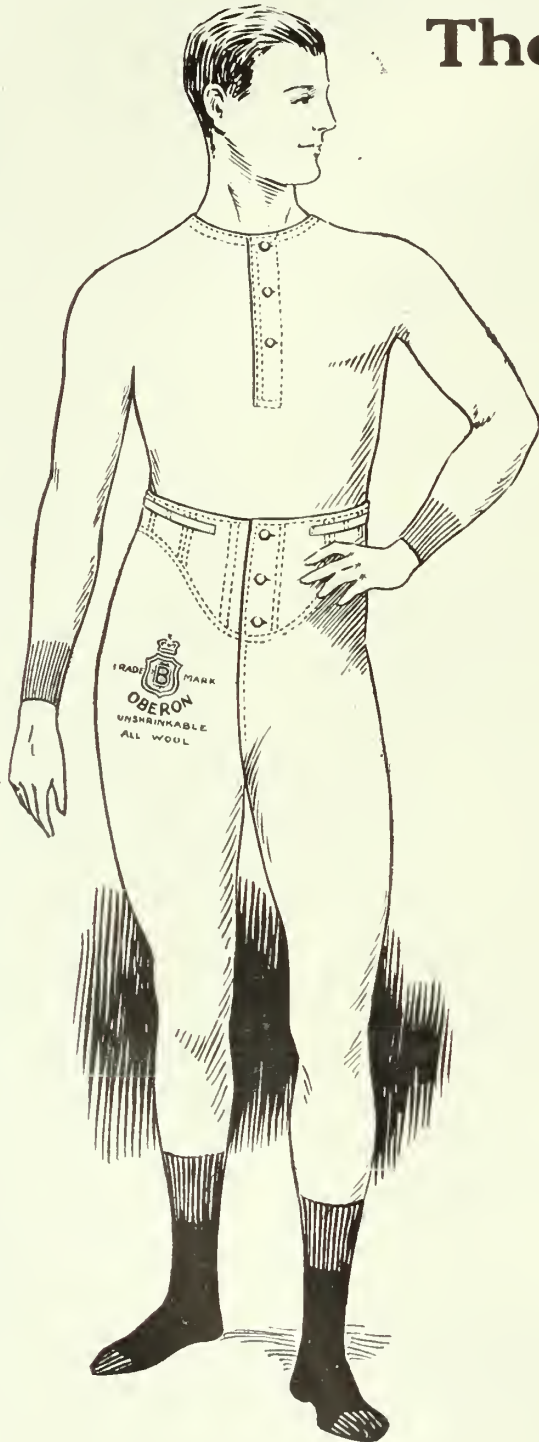
GOODALL WORSTED COMPANY, SANFORD, ME.
A. ROHAUT, *Selling Agt.*, 229 FOURTH AVE., N. Y.

GEORGE BRETTE & CO.



Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND



The Trusted Line for the Fall Trade

“OBERON”

BRITISH

MADE

UNDERWEAR

BRETTE'S famous brand, made in all garments and all sizes for Men, Youths and Boys, is recognized by progressive men's furnishers everywhere as being one of the leading and most reliable lines of British Underwear. Here are a few reasons why: “OBERON” Underwear is woven from high-grade yarns of soft, yet durable quality. It is ample cut and neatly, yet strongly seamed. “OBERON” Underwear looks and IS cosy and comfortable—giving the wearer complete satisfaction.

“OBERON” NECKWEAR

Brettes are actual manufacturers of neckwear, and have always in stock a wide and attractive range of ties in tasteful and exclusive designs, in all up-to-date colourings and especially suitable for the better to best-class trade. We ask our numerous friends who have not yet stocked these goods to make a point of sending us a trial order.

SILK HANDKERCHIEFS

We always hold well-assorted stocks in Madders, Plain Colours, Fancy Colours, and Jap Silks in plain hemmed and hemstitched lines—all of our usual high standard of quality and excellent value.

Samples at the Addresses below :

Western Provinces:

Mr. G. E. Ledger,
62 Grace Court,
Coxox Street.

Vancouver - B.C.

Eastern Provinces:

Joseph & Harding
Carlaw Bldg.,
Wellington St. W.,

Toronto

GEORGE BRETTE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

In Stock for Immediate Delivery

Men's and Boys' Suits

Men's, Boys' and Children's Overcoats

We are quoting exceptionally
Low Prices—Order Now
For Spring 1921



Our salesmen will go to
the trade about Sept. 25.
Wait for them—it will
be to your advantage.

Elk Brand Clothes are fashioned of
hardy and attractive fabrics of the
very latest design, and are stylish and
up-to-date in every essential.

For your Boys' Department we offer
Elk Brand Clothes for Boys.

*We offer a complete stock. See them and ap-
preciate something different in Boys' Suits.*

J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 Vitre St. West

Montreal

“Wearwell” Trousers

Are All the Name Implies



There is quality, style and satisfaction in every pair of “WEARWELL” Trousers that will bring the customer back for another pair of “WEARWELLS.”

If you haven't placed your complete orders for Fall, order now and make sure of having lines that will satisfy your customers.

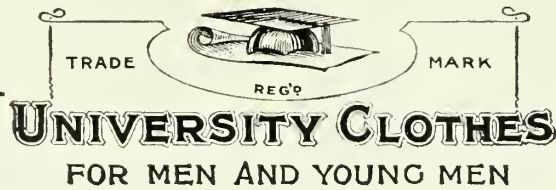
Our Western Representative is now showing a complete range of—Trousers, Mackinaw Reefers and Lumbermen's Breeches.

*Western Sales Office: 316 Avenue Block,
265 Portage Ave., Winnipeg, Man.*

Mr. H. O. Wodlinger, Manager

The Levine Manufacturing Co.

162 John Street, Toronto, Ontario



New Styles *for* Spring 1921

University Clothes, as hitherto, will embody those little features that make them distinctive and above the ordinary. The New Spring, 1921, styles are so appealing that we are sure they will win instant approval.

From the selection of fabrics to the final finishing touches absolute care is taken to assure you of a perfect garment, one which will put the stamp of reliability in your store.

Travellers will go out about September 15 with one of the most complete ranges we have ever offered.

HOFFMAN, DUCOFFE & CO.

314 Notre Dame St. W.

:

:

MONTREAL



Correct Models in Coat Forms

We are in a position to take care of your orders for display fixtures of all kinds for the clothing and men's wear trade.

We change our models frequently to conform to the latest styles.

Why not buy the best? "They cost no more"



No. 6-B

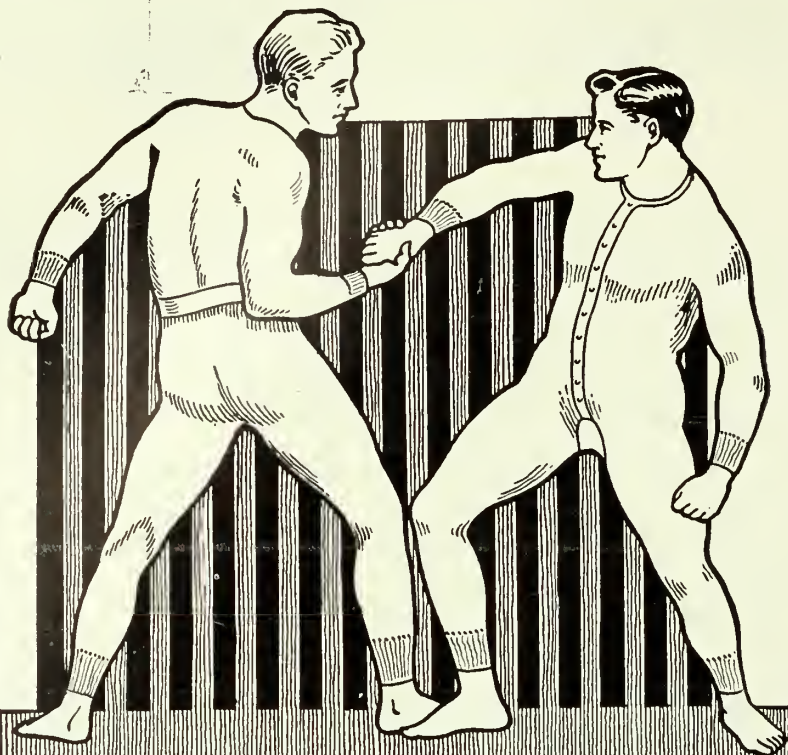
Our new catalogue on request.

You can rest assured that your orders will receive careful and prompt attention when you send them to us.

CLATWORTHY & SON, LIMITED

Est. 1896

161 King Street W., Toronto



COPYRIGHTED

STANFIELD'S

Unshrinkable

UNDERWEAR

"IT WEARS LONGER"

TRADE MARK REGISTERED

Repeat orders filled promptly on most of our standard lines.

Spring range for 1921 is now being shown by our salesmen.

Truro

STANFIELD'S

Nova Scotia

Unshrinkable

UNDERWEAR

Stanfield's Adjustable Combinations and Sleepers (Patented) for growing children.

MEN'S WEAR REVIEW

Issued on the first of each month

Published by

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Vol. X. SEPTEMBER, 1920 No. 9

AVOID FALL SALES

A COMBINATION of circumstances developed to turn back the time clock of the Summer sale season from six weeks to two months. Unseasonable weather, the curtailment of credit by the banks and a slight tightening up of the purse strings on the part of the public were responsible for poor business and consequent sales rendered necessary, perhaps, to meet financial obligations. Merchandise that could not be replaced at the same values was sacrificed; stocks were, in a measure at all events, cleared up. Following this came many cancellations. Fall, therefore, should begin with stocks in very good shape.

It seems to us that there is no occasion for a repetition of methods pursued last spring no matter how Fall business shapes up. Assuredly it is altogether undesirable that another raft of sales, with the accompanying advertising of comparative values, be promoted this fall. Merchants are fully aware that their present stocks cannot be replaced at lower values. Woolens purchased for spring clothing were bought at a fifty per cent. advance over the prices paid last year. Manufacturing costs have certainly not decreased, nor is there any immediate prospect that they will.

If the public, influenced by the propaganda of the daily press, refuses to buy, believing that lower prices are just over the hill, let them take that attitude. Sooner or later it must recoil on their own heads if merchants refuse to sell good merchandise without profit. Manufacturers are stating that they cannot manufacture at lower costs than they have because of

labor's attitude, increase in freight rates, increase in the costs of woolens, and other increases all along the line. Shorter hours or unemployment, not only in the clothing industry but in other industries as well, may bring labor into an attitude of mind more amenable to reason. There are already indications that production is becoming more efficient; labor can see the handwriting on the wall. If they had given an honest day's work for an honest day's pay months ago, clothing prices would not have reached their present high level. If in spite of all reason the daily press argues the people into refusing to buy because they suspect gross profiteering, let them do so; the inevitable will be the glutting of the labor market, with the consequent lower costs. Then prices will drop with a bang. But, in the meantime, the merchant ought to be able to stand firm if he has properly financed his business during the fat years.

CONDITIONS IN THE TRADE

AFTER a careful canvas of the situation in many of the cities and towns of Ontario, Men's Wear Review has found that trade seems to be much more active in the smaller centres of population than in the larger ones. Cities where demobilization resulted in phenomenal trade a year ago are complaining that business is dull; the same complaint is not heard in smaller places. Conditions are, undoubtedly, drifting back to normal to a more or less extent and merchants find it difficult to look at Fall, 1920, trade out of normal eyes. The unusual conditions governing the trade during the last few years when competition played little or no part in the game, when merchandise was easy to sell and hard to get, are passing away. Business will be harder to get both because of greater competition and a noticeable tendency on the part of the public to refrain from buying. In spite of the new difficulties to be met this Fall, however, we feel after talking with many merchants all over the country that business is going to be good. There are not a few of the city merchants who have balance sheets at the end of the Summer that compare favorably and, in some cases, exceed those of a year ago, despite the unusual trade at that time. Many merchants have stated to Men's Wear Review that they believe the public in general are sick to death of constant sales. This may partially account for the more noticeable slackening in trade in the larger centres of population than in the smaller when such sales have been infrequent.

Fall, 1920

Fall business opens under conditions that are altogether new and unique in the history of merchandising. The whole trade atmosphere is surcharged with the feeling that lower prices for merchandise are to prevail. Scores of retailers have had customers come into their stores saying that things are going to be much cheaper; and they have seen such customers walk away, fully convinced in their own minds that time was the essence of the whole matter, that within a few short months the old days of the \$35 suit, the \$3 felt hat, and the 75-cent necktie would return, and that the purchasing power of the dollar would again be normal. That is one type of customer who steps jauntily upon the horizon of Fall, 1920, trade, and whose attitude of mind has to be contended with during the season that is now upon us. He creates a somewhat difficult problem for successful merchandising. His attitude of mind is not one for which he, alone, is entirely responsible. It has been augmented by a raft of sales promoted by reckless advertising. Premier Meighen, in addressing recently the Imperial Press Conference, pointed out that one of the worst sins of the modern newspaper reporter was to tell only the half-truth. The same truism might be equally applied to the advertiser. Sales advertising during the late Spring and the Summer months dwelt much upon prices offered being less than the manufacturers' prices. In the reductions that were so lavishly advertised, the impression could not help but be created that too long profits made them possible. This too frequent customer, with an attitude of mind looking for a big slump in prices, is the product of advertising that did not tell the whole truth. There were only a few honorable exceptions where retailers frankly told their customers through their advertising that prices for Fall would be higher and that the bargains offered were prompted by over-stocking or the necessity of financial obligations to be met.

But there is another type of customer whose resistance must be overcome. If not a member he is, at least, a devotee of the idea inculcated in the "Ole Clothes League." He is going to buy sparingly. He may believe that there is too much profiteering going on in the clothing and haberdashery business, and, on a matter of principle, buy only the bare necessities of the season. Or his own circumstances might make it necessary for him to buy sparingly; he may belong to what is known as the great clerical classes who have watched labor thrive on advancing wages while theirs have not kept pace with the increasing cost of living. But through one cause and another, this man is not on the market for more than he actually needs. This type also creates a problem in merchandising. There is only one way to deal with him. Quality is the argument to use with him. He must be convinced that the cheapest article in the long run is the best one. Men's Wear Review believes that this Fall presents a greater opportunity for sales on a strictly quality basis than has been the case for a number of years. Well-informed people know that prices are going to decline gradually; that there will be no landslide, carrying with it scores of financial wrecks. It is doubtful if they ever look for the old prices that obtained prior to the war, and certainly they do not look for any radical reduction within a couple of years. Quality will count with such customers. They want that which will last and still look well. If you have it in your store, it is well to advertise it. Make quality the uppermost consideration of your store service and policy.

Still a third type of customer must be dealt with if business during Fall, 1920, is to justify its present expectations. He is the customer whose extravagance is giving way to caution. In this class, perhaps, are to be found many of the laboring classes who begin to realize, even though faintly, that continual demands for increased wages—demands that are usually granted—cannot mean other than increased costs of living. His buying power has not, in the least, been restricted; his wages have engendered a spirit of extravagance that is hard to curb. But the continual rise in the price of all commodities has made him think and his sentiment has undergone, or is undergoing, a change. He is becoming more cautious. The price situation is profoundly interesting to this type of customer, and he is likely to keep a careful watch on the whole trend of merchandise. The right kind of merchandise at the right price is what he is looking for; and merchants will be well advised to meet the requirements of his case.

No matter what the problems confronting the trade during Fall of 1920 may be, there is no cause for undue pessimism; on the contrary, the outlook seems to us to be decidedly good. Active trading between manufacturer, wholesaler and retailer and customer does not stop when a nation is so abundantly prosperous as is Canada. Hard times are not the counterpart of high wages, steady employment and under-production. Neither do we have prosperous times when things are cheap, when labor floods the market and when the wheels of industry are silent because supply has outrun the demand. We think that the retailer who looks to Fall of 1920 with misgivings does not read aright the signs of the times. We believe that it will be harder for him to get business, perhaps; neither does it seem to us that the volume will be as great as it was last year when altogether unusual conditions contributed to phenomenal business. But with higher prices, the actual cash returns should not be much less. With more aggressive methods, with careful emphasis placed upon quality and service, with consistent and truthful advertising, with a healthy spirit of competition making for good values, there should be a good Fall season. The man who does not get it should take careful inventory of his stocks and of his methods of doing business to see if there is not some fault somewhere that should be corrected before it is too late.

CUSTOMERS HELP THEMSELVES HERE

Salesmanship is, to a marked degree, a matter of psychology—finding out what the other man wants and then feeding that want or playing upon that desire. Phonix & Mitton, Walkerville, do a large trade among the working men of the district. There are thousands of them there and their trade is very desirable and, once started, becomes very regular. It seems to be an easy trade to

hold, once secured and with good service given. Mr. Phonix stated to Men's Wear Review that they have found it very beneficial to literally throw their showcase and stocks open to their customers when they come in for goods. They keep open every night of the week except Thursday, because that is the only time in which the workmen can come in to do their purchasing. "The public likes to think that your store was built for them especially," said Mr. Phonix, "and we help them to think it.

If we have a rush of customers in the evening, we tell them to help themselves to what they want. And they do it, too. They pick out what they are looking for and hand us the money and go out. We lose some things, of course, but in the long run it pays and it creates a good atmosphere in our store."

Phonix & Mitton opened their store in March of this year and report a big business during the few months they have been doing business.

Opening a New Store for the Boys Idea of Clubb & Stewart of Vancouver

Carry Complete Stock of Goods For Little Men, Except Boots—Appointments the Same as Men's Wear Store—Have Lady Manageress—Description of Store.

AS far as the regular, established men's wear trade is concerned, Clubb & Stewart, Ltd., Vancouver, at their old stand, at 615 Hastings Street, West, have all the most up-to-date ideas embodied in their store. They have continued to adopt the most modern methods since they launched out in very modest premises in the early days of Vancouver's history.

Have Special Boys' Store

But in recent times there has been developed a department that has become more of a specialty in up-to-date clothing stores—the boys' and youths' trade. To give this department the attention that its importance warrants, this firm has just opened a special store for boys and youths at 623 Granville street, about the most expensive retail location in Vancouver. This in itself should suggest to the merchant generally the advisability of investigating the possibilities in catering to the "youngsters" in his own neighborhood.

In this store as in others serving the same trade, the fixtures and equipment are identical with those in the "regular" gents' furnishing establishments. The suits and overcoats are displayed on similar racks to the men's suits, and in Clubb & Stewart's quite a large wall case of the usual variety for men's hats is well stocked with a full range of "lids" for the youngsters.

One show case holds an attractive display of sweaters and bathing suits. Another shows dress shirts and collars, etc., in boys' sizes. Another holds a very attractive display of imported English jerseys and woollen socks, with fancy tops.

Men's Wear Review was advised that these imported English woollen lines are great sellers to the American tourists. A large wool case with racks is entirely filled with a range of English and Canadian oilskins, in all sizes and colors. These are lightweight attractive little garments, and the tourists buy them on sight. Another rack holds a

splendid assortment of the smallest "kiddies'" reefers, in various colors. This store carries everything for the youngsters except boots.

Lady Store Manager

The store manager, who is a grey-haired lady, with a personality that inspires confidence, and a most thorough knowledge of her wares (we promised not to mention her name) told Men's Wear Review that she sells both Canadian and English knitted sweaters. "We could sell more Canadian sweaters if the Canadian knitting mills would fashion the garments like the Old Country mills do, that is knit the form into a sleeve and the cuff on to it instead of making the sweaters from piece goods and sewing the garment together."

The store has made a specialty of the genuine Highland suits and carried quite a range. A window of these suits, trimmed with heather, etc., certainly gets a good share of attention from one large element in the Canadian population.



The above is a picture of Clubb & Stewart's new store in Vancouver. This new store is devoted entirely to boys' clothing and furnishings, and is a new departure in that respect in the trade in Canada.

Styles and Fabrics for Spring Outlined by Montreal Designers

Tendency Said To Be Distinctly Conservative—Moderate Gorged and Medium Waisted Coats in Single and Double Breasted Models—Tweeds and Worsteds Popular—Slight Price Reduction, If Any.

ACCORDING to the best information obtainable in the Montreal field, styles of Spring clothing, 1921, will be considerably more conservative than they have been hitherto. Every manufacturer and designer is glad to impart ideas and explain theories on the dictates of fashion. A recent statement given to Men's Wear Review by a Montreal manufacturer is as follows:

"A tendency toward more conservative or staple styles will be the feature of the Spring models which will be shown to the trade in the course of next month. The fact that freakish modes are limiting the productivity of the worker and as a consequence are forcing up the cost of the finished garment is, to a certain extent, responsible for the saner trend of the designer's effort.

"Moderate gorged and medium-waisted coats will predominate among other features characterizing the Spring models. Both single and double breasted styles will be popular in one, two and three button models. Peak lapels are passe, the blocked style or square notched being preferred. Thirty and a half, thirty-two or even thirty-six inch lengths will be preferred in semi or form-fitting lines. Waist seam models are a thing of the past, as far as the better class is concerned, and no belts will be seen. Rounded fronts will compete equally with straight, and shoulders will be somewhat more square than formerly. There will be no stiffening of flat effects in the coat front anywhere. The coat vents are to be shortened considerably and will probably average about eight inches in depth.

"In trousers, the semi-English style will be favored by conservative dressers; the bell-bottom trouser is also predicted to be among the leaders and waist lines will be from one-half to an inch easier in cut, allowing more freedom of movement. No cuffs are featured on the flare models, which show quite perceptible fullness as compared with the cut of this season."

Materials to be Used

Tweeds and worsteds will lead in fabrics for Spring; no novelty cloths are announced. It is anticipated that the sports suit shown in a variety of tweeds, Donegals, homespuns and heathers will be among the best sellers for Spring, 1921. The English note predominates above all others and Scotch plaids and shepherd checks even will be seen again. As a rule, Canadian designers have followed the style trend of the American

houses fairly closely, but with the latter manifesting a plain determination to feature little else but English styles, Canadian men find themselves following in the wake and adapting themselves to the rougher finished cloths and sporting designs.

Light weight ulsterettes will be very popular next Spring for city men. These overcoats are short in length, cut on smart form-fitting lines in the lighter weight fabrics, such as Scotch woollens. Various types of general purpose water-proofed coats are also being shown with half-belts, cut on easy, full lines. The Chesterfield, it is said, will be more worn than ever next season.

As to Price and Deliveries

A feature of the situation as regards Spring deliveries is that Easter comes at an earlier date than usual—March 27th. This will mean that the season of the manufacturer of Spring clothing will be one of the shortest in the history of the business. It will leave an extremely short period of time for manufacturers to get in their orders and make up their goods in time for the Easter retail trade. Canada is ahead of the United States, however, in this respect as travellers start out about September 1st with their Spring lines, whereas the average date for American factories is November 1st. Montreal men state that the piece goods are practically costing the same as they did six months ago, and they are, therefore, buying for Spring on the same basis as then; and were deliveries only quicker in light-weight cloths they could get their samples out almost on time.

Reports from Montreal men who have just returned from England indicate that things are pretty much at sixes and sevens there, especially at Bradford, where the big mills are playing a waiting game, each with its eye upon the other. Textile workers in the West Riding of Yorkshire are demanding a 40 per cent. increase in wages, no Saturdays and a two weeks' vacation annually. Mills are showing an inclination to close down rather than grant any concessions either to labor or to the trade. The serious situation arising from cancellations by Japanese and French Governments together with those from Canadian clothing men has begun to make its effects upon the autocrats of the English woollen trade who are now, for the first time in many years, facing the prospect of actually competing for orders. It is felt, also, that the decision of the British Government to drop the role of wool

SMALLER SHAPES, WIDER TRIMMINGS

W. Galvin, of the Fried Grills & Co., hat manufacturers, in outlining some of the styles for Spring hats, stated to Men's Wear Review that shapes would be smaller, with considerably wider trimmings. Bands would be 21 to 27 line. Among the new styles would be many welts and the colors would run to the lighter shades, pearl greys being particularly strong, some of them being finished with a black band. While little if any advance in price may be looked for, it is expected that prices will remain firm.

Reports reaching hat manufacturers is to the effect that the Australian clip this year is a short one and will be short thousands of bales in comparison with last year. In addition, the grade seems to be of a poorer quality.

warehousemen for the whole world will tend to bring down prices. "When Governments step in and run things, costs multiply and service becomes arrogant and unsatisfactory," said a Montreal manufacturer, "and when supply catches up with demand, then competition will grow keen all round. Costs must go down a bit and the downward trend will be as gradual as the climb upwards. Labor disturbances or a capitalistic panic might send prices tumbling down, but the average decline must be gradual. Strikes would enhance costs somewhat, but the strikers have always to pay the cost of their strikes in the end."

The consensus of opinion among the Montreal manufacturers is that any price reduction for Spring lines, if any, will hardly be noticeable.

On the whole, the market is by no means pessimistic in its tendency. Conditions, it is felt, will soon readjust themselves. Manufacturers and retailers alike realize that profits must be shaved a trifle.

A CORRECTION

In the advertisement of the Fried Grills & Co., hat manufacturers, run in last month's issue of Men's Wear Review, the address was given as 139 Pearl Street, Toronto. It should have read 39 Pearl Street, Toronto.

J. B. Gould's store at Port Hope was entered on Saturday night, August 21st, and a suit of clothes stolen.

Proprietor of Two Stores at Twenty-six Years; Personal Contact in Selling and Advertising

Leo. Watson, of London and Galt, in First Four Months in Former Place Has Sales Equalling Value of Stock—"We Buy Only Good Merchandise and Stand Behind Every Sale"—Keeps Finger on Business.

"**W**E buy only good merchandise and stand behind every sale we make." Leo Watson, who owns two stores, one in the heart of London and the other in the heart of Galt, says that this is the secret of the success he has, so far, achieved in the clothing and furnishing business. He started in business in Galt four years ago; he was then twenty-two years of age. In August, he celebrated his twenty-sixth birthday. His London store is one of the nicest little stores in western Ontario. We say "little" stores because Mr. Watson does not seem to be a great believer in too large a store; a store that is so big that the proprietor seldom, if ever, comes in contact with the customers who frequent that store, is not very much to his liking. Personal service is one of his strong mottoes; but the day may come when Leo Watson will find that, providing he continues to succeed in the coming years as he has in the last four, he may find it impossible to carry out the idea of the proprietor always coming in contact with his customers. He can probably come near that ideal by instilling the motto into the minds of his associates in business.

Does Direct Advertising

Mr. Watson carries this idea of playing up the personal element in business into his advertising and he says that it has been proven to his satisfaction that it is the best kind of advertising. While he does not decry newspaper advertising, he believes the other is better; newspaper advertising appeals to him more as a medium for sales or special features. But for persistent advertising, he gets right to his prospective customer. In Galt, he sent out 200 personal letters or folders or circulars every month for one year. At the end of that year, he found that he had more than 100 regular clothing customers; he kept track of those but he figures that he also got many more customers for furnishings of whom he kept no track. His method of keeping track of his clothing customers was to check up the sales with the mailing lists he had on file. In London, he is following up the same idea; he sent out at the end of August a "Let's-get-acquainted" folder, for he finds that it takes some time to establish oneself in a community to that extent where worth is part of the establishment.

Customers Don't Like to Wait

This is an age when everything is



Exterior view of Leo Watson's store in London, Ontario. Mr. Watson says that the "fluffy stuff" at the top of the window is one of the main features of it that is attractive and always makes the window attractive.

done in a hurry and Mr. Watson feels that when men come into the store they want to be waited on by clerks who know what they are talking about. He sees that his clerks know their business thoroughly. "If a man comes into this store," he said to Men's Wear Review, "we don't let him stand around; we wait on him immediately if it is possible to do so. I find that there are stores when a clerk saunters up to a customer as if he were doing that customer a personal kindness by waiting on him; that is not our policy here. It is the customer who is doing us the kindness and we try to repay it by prompt and efficient attention and service. We don't buy merchandise because it is cheap, but because it is good. We don't carry any workin' clothes in this store because we feel that men want to know they can get exclusive clothing and furnishings here. Men know that they can get a good assortment in such a store."

Four Months' Sales Equal Stock

Leo Watson started his London store on the first of April of this year. In those four months his sales have equalled the value of his stock. Moreover,

they have been, comparatively speaking, quiet months in the clothing business as merchants all over the country are well aware. He believes that he will have a turnover between three and four times a year. He has gotten off to a good start, at all events. Along with many other merchants, he feels that Fall business will be good and in justification of his belief he points out what many others have pointed out, that wages are still high and going higher, that there is no unemployment, and that the crop outlook in Canada was never better.

His Finger on the Business

Mr. Watson keeps his finger on the business all the time. At the close of every day he knows exactly how his clothing stands and he knows, too, the condition of his furnishings. He does not guess at buying; he knows what he needs. For twenty-six years he has done marvellously well and the clothing business ought to hold something good in store for him.

Oak Hall store in St. Thomas was recently entered and a quantity of merchandise stolen.

Method of Handling Incoming Merchandise; No Cost Price on Sales Tickets; Gives History

System in Use by the C. H. Smith Co., Ltd., of Windsor—Helps to Prevent Accumulation of Old Merchandise—Everything Reckoned From Selling Price—Features of the System.

EACH department in the large departmental store of the C. H. Smith Co., Ltd., of Windsor, is run as a separate business. In this intricate and most complete organization is a men's furnishings department which, incidentally, did more business last year than the whole departmental store did the first year it started in Windsor, and that is not many years ago either. Now there are nearly 25 departments, and the system of merchandising in this store is one of the most complete and finished that could be found anywhere in this country. Mr. Smith finds that a men's furnishings department is a practical necessity because shopping for men has become one of the household duties of the women folk. Underwear, neckwear, etc., are increasingly being bought by the women, therefore, he argues, they should be in a store where the women do their shopping. One of the outstanding features of this system of merchandising is that all the departments are merchandised on retail prices. No cost prices are to be found on the sales tickets at all; as a matter of fact the manager of the department is the only one in it who has knowledge of the cost price of the goods offered for sale. He is charged with the responsibility of making that department pay; and the system used throughout the whole store is such that it contributes to that responsibility in the greatest possible measure because it keeps him in daily touch with the stock, what has been bought and sold and the profit or loss at the end of the day's business.

Ticketing According to Season

In outlining the system to Men's Wear Review, Mr. Smith said that the seasons were divided into two in handling the merchandise, spring and fall. The first season, the first six months and the second, the last six. Each season is given a letter and the invoices coming in are numbered with this letter in order as they arrive as A1, A2, A3, etc. The idea in giving each season a letter is to eliminate the possibility of stock remaining unsold for longer than a given period. Mr. Smith explained that, by this system, the merchandising man could check over his stock and, at a glance, tell the age of the merchandise by the seasonal letter on the price ticket. Carrying this idea of the seasonal lettering of the merchandising to the sales tickets in each department it would be like this:—A1—6051—\$10.50.

That ticket means that the merchan-

One Sale in Five Years Chathamites Death on 'Em

There are two firms in Chatham that are not strong on sales. In five years, according to their statements to Men's Wear Review, they have only one sale between them. Mr. Trudell, of the "Two T's," says he has not had a sale in five years, and Mr. Stone, of Stone, the Hatter, who is a few doors from his, says he has had only one.

"Years ago," said Mr. Trudell, "you could get a special line of merchandise and run a Saturday sale. But I have had no sale in my store for five years, because goods have been hard to get. I do not believe in advertising unless I can back up the advertising with the sales. I know there are men advertising their \$75.00 suits for \$44.75. But that can't be done honestly in Canada to-day and no reasonable man will believe it. The Retail Merchants' Association should step in and stop that sort of advertising, because it is putting the clothing business on the bum. You can't get a gold dollar for 98 cents. There was a time when you could offer for sale a \$25.00 suit for \$15.00 and it was really a \$25 suit, but at the present time there is no clothing merchant in Canada who can do it.

"I believe in doing business on a strictly legitimate basis. I have to have profits to run my business and claim I can give values equal to any one else in the business."

Stone, the Hatter, was equally emphatic in his denunciation of what he believed were fake sales. While there was nothing in sales, he believed that when they were advertised they should be run as advertised. He said he had had only one sale during the last five years.

dise was listed on the first invoice of the year (only two letters, of course, are used in the year) that the number of the line is 6051, and that the selling price is \$10.50. The manager of the department or the merchandising man of the store can look at that ticket and, in a moment, trace it to the invoice and get the whole history of it.

What Is Done With the Invoices

"After the invoices are numbered," continued Mr. Smith, "they are placed on a file and when the merchandise arrives, the department manager or the merchandise manager comes to the office for the invoice and checks off the goods with the same. They mark on the invoice the selling price per article and initial same, marking the department thereon. Then they ticket the goods showing the season letter and number, manufacturing stock number and selling price. In this way, no cost appears on the merchandise. When the invoice is returned to the office, the various calculations are checked and extended and mark-up also checked. The invoice is then charged to the department at cost, plus freight and duty and is charged at selling price.

Departmental Totals at End of Month

"At the end of the month, all the departments are totalled and purchases charged for all the merchandise, plus freight and duty, taken in during the month. These purchases for the month are then entered into a statistical book by departments at cost and selling. Reductions and sales are also entered. From this information and, knowing the stock on hand at the first of the year, it is easy to determine the amount of stock in each department at retail price; also the amount of stock at cost may be arrived at by figuring the maintained mark-up for purchases. For instance, if the mark-up was 33 per cent., the percentage of merchandise at cost would be 67 per cent. of amount of inventory at selling price."

The Information Obtained

This method of handling stock, according to Mr. Smith, keeps them informed of the following facts with regard to the business:

1. Total purchases for year at cost price and selling price.
2. Maintained mark-up.
3. Reductions.
4. Sales present year.

(Continued on page 114)

Building Up Business in Fort William: MacDonald & Woodgate Have Fine Store.

Started in Business in Stormy Year as Result of Another Man's Failure—Have Store With Fine Appointments—Prominent in Civic and Sporting Circles.

IN THE lives of successful men there is always an inspiration. Young men who start out in the mercantile world at an early age, filled with visions of early achievements in the financial or business world, are often, perhaps, disappointed at the meagre results which attend their efforts. They see this or that man whose ascent seems to have been meteoric and wonder why they, too, do not succeed as well, forgetting that behind this new-found success there may have been years of patient toil and study which equipped them to grasp the golden opportunity at the psychological moment. While success came, as it were, in the twinkling of an eye, back of that success was the silent preparation, the plodding and, many times, the same disappointments as attend other men's efforts.

MacDonald & Woodgate, Fort William

There are two comparatively young men in Fort William—J. G. Macdonald and A. E. Woodgate—proprietors of a very fine furnishing store in that city, who have done well through persistent effort, plodding and a rigid attention to business. Fifteen years ago, George Macdonald ran a little tailor shop in Fort William; prior to that he had worked for a number of the shops in that city. In the same year, Bert Woodgate

was manager of one of the local furnishing departments, being a comparative stranger to that portion of western Canada. Along with many other firms that went to the wall in the disastrous year of 1907 the firm that Mr. Woodgate worked for made an assignment. Messrs. Macdonald and Woodgate saw the opportunity and they grasped it; they bought out the store in which the latter was employed and started in business. What they lacked in actual cash, they made up in courage and good name. These two men were well matched to conduct a clothing and furnishing business by reason of their respective trainings; they secured the agency for Fashion-Craft and the furnishing end was bought under Mr. Woodgate's direction. Being liberal, but yet careful, the new firm soon made its presence felt. Each day their advertisement appeared on the sporting page of the leading local paper and, from the very first, the new venture proved to be a success and made money for the partners.

Branch Out in 1919

After twelve years of a successful partnership, Macdonald and Woodgate decided to branch out and they moved into their present quarters in April of last year. Fixture costs were high in 1919, business was of a nervous char-

acter, merchants cautioned against expansion and the sinking of profits in new equipment. But the new firm decided that the time had come for expansion, so they secured as good fixtures, as up-to-date, as it was possible to get.

In conducting the business, an equal share of responsibility is assumed by each. Mr. Macdonald's connection with the civic life of Fort William might well be considered a valuable asset to the business. On Mr. Woodgate's shoulders has devolved the work of attending to the window and showcase dressing and the interior decoration of the store. He has also watched over the financing and office work of the firm's business.

Outside of Business

Alderman J. G. Macdonald—for that is what he is in the city—is, perhaps, one of the most prominent figures in the civic life of Fort William. He has been alderman for several years and acting-mayor whenever His Worship is out of the city. It is stated that he could have been elected mayor in 1919 by acclamation if he had so desired. He is chairman of the Public Utilities, which comprises the street railway, telephone, waterworks, etc. In sport,

(Continued on page 115)



The above is a view of the windows of Macdonald & Woodgate, Fort William. A policy which this firm has adopted and which they have found pays them well is that no undue pressure is ever brought to bear on a customer to purchase an article. Every assistance is given the customer to do his purchasing, for the prices of all goods are marked in plain figures. Macdonald & Woodgate employ the best salespeople they can get; but they believe that it is better to have a customer go out of the store feeling that no offensive pressure has been used than to make the sale knowing that there is an inward protest on the part of the customer.



Men accustomed to studying views will see by the interior of this store, which is that of Macdonald & Woodgate, of Fort William, that it is finely equipped in every respect. The entire store fixtures are solid quarter-cut oak, finished in mission style. All furnishings and clothing, while kept in full view, are covered with glass at all times, except when being actually shown to a prospective customer. Over the top of the furnishings and clothing on either side of the store are massive glass showcases which are always kept dressed up-to-the-minute. Showcases, wall cases, tables and windows are dressed regularly, and, as will be seen by this and another view of the windows, well. The store is kept spotlessly clean; chairs are set about here and there which carry with them the invitation to be at ease.

Advertising That Helps the Other Fellow

An Advertisement That Helped Business to a Competitor

"A man and woman came into my store the other day," said James Mathewson, of Yonge street, Toronto, to Men's Wear Review a couple of weeks ago, "to see a blue suit which I had in the window."

"What size do you take?" asked Mr. Mathewson.

"Oh, about a 36," was the customer's reply.

The garment was tried on.

"Is that a good suit?" asked the prospective customer.

"Yes," said the salesman, "it is. I will guarantee that suit as being every thread wool; it is good merchandise."

"Do you think it fits me?" again queried the gentleman.

"Yes, I think it fits you perfectly," said Mr. Mathewson.

"All right, I'll take that suit." And the sale was made.

But Here's the Story

"Do you know, it's a funny thing about me buying that suit of clothes," said the customer. "I was reading in the paper last night of a big sale of clothing on in another store and I was going to this store to purchase my suit. But that looked like good merchandise in your window. I was attracted by it, and now I have bought it."

Advertising Sometimes Helps the Other Fellow

The subject under discussion with Mr. Mathewson was advertising, and he told this story to show that advertising sometimes helps the other fellow. "There is a lot of advertising going on these days," said Mr. Mathewson, "that

is helping the other fellow. Clothing men themselves are largely responsible for the manner in which public confidence has been destroyed in the clothing business. I believe the people are getting sick of the sale advertising that is carried in the Toronto papers from one end of the week to the other. In a city of 500,000 people there are many people, I believe, who are looking for good merchandise and who are not being attracted by this kind of advertising. There is no city in this country where there are the number of sales run that are being run in Toronto."

Which is Mr. Mathewson's way of saying that many merchants are saying every day that it is impossible to always sell a \$50 suit for \$39.50, that it is impossible for half a dozen merchants to conduct the world's or Canada's greatest clothing sale at one and the same time, and that the sooner saner methods are used in advertising the better for the trade in general.

Paying all Store Expenses By Cheque; Keeps Closer Tab on Entire Business

Watson Bros., of Sarnia, Find This the Best System—Petty Cash Expenses Covered by One Cheque—Advocate a Government System That Will Fit in With Tax Slips to Save Money and Time for Most Merchants.

MERCHANTS who haven't a careful system of accounting very often discover at the end of the year that there are some hundreds of dollars gone somewhere of which there is no trace. Little amounts are paid for this and that and the other thing, a contribution is given to this or that or the other cause out of pocket and no track is kept of it. A small express bill or freight bill will be paid as the expressman hurriedly waits at the front door; and in the little details that demand the immediate attention of the merchant no entry is made of this cash paid out; and it is forgotten altogether.

Run Their Business by Cheque

The Watson Bros., of Sarnia, have overcome this difficulty largely by paying everything by cheque. Salaries, bills of all kinds, are either paid by a cheque or taken from a petty cash account which is paid by cheque and

which never exceeds twenty-five dollars. They found that the end of the day often came with little cash in the till; this, that and the other bill had been paid by cash as they were presented and little leakages were occurring against which there was no check. Every dollar taken in over the counter is, therefore, banked and they know that they have a better hold on the business from day to day.

Advocates Government System of Bookkeeping

How Watson Bros. keep their books is shown below in the accompanying forms. They believe, however, that a government system of bookkeeping, a standard and a simple system for all retail merchants would be preferable and would save considerable time and trouble on the part of all. Such a system, they say, should be devised as will make it possible to carry it on to their tax slips

without undue trouble. The slips they get now are not adaptable to the great majority of retail merchants throughout the country who conduct a small business. They are required to answer questions about bonded indebtedness and like matters which do not affect them at all and which take up needless time.

The above two forms are used by Watson Bros., of Sarnia, in conducting their business. It is a system devised by themselves and is carried out day by day during the whole of the month. Simple as it is, they state that they are able to keep their finger right on the pulse of their business from day to day and to know how it stands. If there are more than three salesmen, of course, the columns may be extended to cover each man. In the column headed "Other receipts" such items as rent may be included if the whole of the building is not occupied by the store.

DAILY RECORD

Salesmen's Sales			Total	Cash on hand	Sales	Other Receipts	Total	Bank	Balance Cash in Store	Total
1.	2.	3.								

PETTY LEDGER ACCOUNT

EXPENSE ACCOUNT

Cash \$25 only	Freight	Office Supplies	Misc.	Total	Salaries	Advt.	Interest	Insurance	Petty Ledger	Alterations	Telephone

Suggestions For Window Display; The Value of the Show Card

Unit Display Better Than a Mixed Window—Clothes Should be Carefully Pressed and Fitted to Good Forms—Too Many Gaudy Show Cards Being Used—Cleanliness an Essential.

By H. HOLLINGSWORTH

MY IDEA of window-dressing in a men's wear store, where clothing and furnishings are carried, is to have clothing in one window and furnishings in the other. It is advisable to show only one line of goods at a time; for instance, show a whole window of ties at a time so that the onlooker's attention may be concentrated on that one article. A mixed window is more or less confusing to the onlooker and has neither the drawing power nor the selling power of the unit display.

No window should be without a ticket except wherein extremely high-class goods are shown. Ticketing inside the store, too, is a big feature. These tickets are silent salesmen and it is essential to inside display that goods be shown attractively and bear a price ticket on them. The average man is a busy man and he neither wants to waste his own time nor the time of the clerk in effecting a sale. Probably twenty-five per cent. of all sales made are made by silent salesmen. To neglect them, therefore, is to neglect one of the most effective salesmen in any organization.

Another essential in window-dressing is that the proper display forms and fixtures be used. I know there are many merchants who think that the purchasing of good forms and fixtures for window-dressing is an extravagance, but it is not so. It is necessary to the proper display of a good fitting coat, vest or shirt that such forms be used as will illustrate the proper hang or fit of the article wherever it may be. I see lots of nice clothes displayed very badly because the shoulders have not been properly pressed out, the result being that such goods do not look to be nearly what they are actually worth to the customer.

In connection with men's clothing displays in the United States, the very poorest clothing stores take extra pains to display the proper hang of the sleeve or the fit of the back, so much so that the displayed goods look even better than the goods on the inside of the store. It requires some study and ability to properly display a suit of clothes. Very often a poor quality of cloth can be enhanced 100 per cent. simply by the way it is displayed. A great many window-dressers do not press out the clothes before they put them in the window and so do neither the maker nor the clothes ample justice.

For fourteen years H. Hollingsworth was display manager of the Robt. Simpson Co., Ltd., of Toronto; he is now in business for himself. But during those fourteen years he studied window display and supervised it day in and day out. He learned to know the actual money value of proper and improper window display work, for windows have to pay their way as other departments do. He is an expert in his line and he has seen window-dressing develop from the crude performance it was twenty years ago to the fine art it has become to-day. What he says about window-dressing is worth reading. Men's Wear Review asked him for some of the essentials of window display, and took down his words just as they appear in this article.

I think it is wise in dressing a window with suits to keep the garments of the better quality away from the cheaper garments as the poorer ones will detract from the appearance of the better ones. If you are showing good suits of clothes, show them; if poorer suits, show them, but don't mix them up in the same window. In other words, showing \$25.00 suits with \$50.00 suits is, in my opinion, not good judgment.

Also, I think it is better in displaying suits of clothes to have all one price in a window. It commands more attention than another window would if showing the lowest and the highest priced suits carried in stock.

Absolute cleanliness is one of the main essentials of good window dressing; without it an effective display cannot be made. Particularly at this time of the year I see many windows with dead flies and dust and dirt of one kind and another in them. This leads the onlooker to feel that the inside of the store must be like the window and it is not a great inducement to go inside the store to purchase merchandise. As near as possible, all windows should be made dirt and dust proof.

In connection with show cards, there is a tendency to use gaudy cards with a good deal of color in them. In my opinion these are not as good as a black and white card with the block type of lettering on them. The simpler the

card used for display the better. The card that can be read while the onlooker is on the walk or even passing in a street car is the card to be preferred.

I notice very often that good displays of blacks and navy blues are not made. This is due to the fact that, with these colors, the glare of the window makes it hard to see them well. This can be largely overcome by displaying greys or light browns with the navies and the blacks. It is well to mix them up and the whole effect of the window is improved.

It seems to me that there is a marked tendency to overcrowd window space these days. Simplicity is a great essential in window-dressing if it is to reach its highest art and effectiveness. It is much better to take half the quantity and make each article stand out individually so that it has some real individuality than to fill a window up with goods. As little as can be put in a window without giving it the appearance of being skimpy is, I think, the very best kind of a window. Of course, when sales are being held there must be some exception to this rule because the desire is to show the bargains and prices rather than the quality of the goods, perhaps. But for high-class display, the window should not be overcrowded at all. The danger of overcrowding is much greater than undercrowding.

Frequent changes in window-dressing are to be commended. It is impossible to over-estimate the value of a window to the selling of merchandise. Particularly should this be done on Friday nights, because so many people are out on the streets on Saturdays.



The new one-piece, octagon pointed cap which is shown in brown English overplaid tweed; stitched visor with inside forehead protector. Shown by Boston Cap Co., Montreal.

Giving Men Something for Nothing Does Not Bring Them into Your Store

Bentham's, of Dundas Street, Toronto, Have Received No Business by Selling Overalls and Underwear Without a Profit, So They Take a Profit—Know Your Customers, Is Their Motto—Workman Wants to Forget His Craft.

IS IT necessary in the interests of good business in clothing and haberdashery stores to make a leader of overalls or certain lines of underwear to get the working man's trade?

That is a question that has been put to Men's Wear Review time and time again by merchants all over the country. There are many merchants doing it year in and year out. They are selling overalls without a profit, at a loss, in fact; and they are practically giving away certain well-known lines of underwear to working men, believing that it brings business into their stores that they would not otherwise get. Complaints have been made to Men's Wear Review concerning this practice and not a few merchants have expressed a wish that they did not have to carry these lines at all. We know of cases where certain retailers have been advised in no uncertain terms that they must not sell specified lines of underwear at a cut price or they would be unable to get any more. But we have yet to hear of the manufacturer or wholesaler of either underwear or overalls who has objected to profits made on these lines or who has sought to fix the retail price. And we doubt very much if anything of real value is gained by giving goods away.

"Will Not Bring Men to Your Store"

Bentham's, of 2921 Dundas street west, Toronto, do not believe that it is necessary to give goods away to get the working men in their store. Their store is situated in a locality literally running with working men. And Mr. Bentham states that their bread and butter depends on the trade that comes to them from the men who earn their living by the sweat of their brows. "It will not bring men into your store by giving them something for nothing," he declared emphatically to Men's Wear Review. "That is not the way to get or to retain their trade." And then he went on to say that on Penman's ninety-five and on overalls he made a good profit and that all the merchants in his locality did the same thing, and did it not by arrangement, either, but because they realized that it was not the way to get the working man's trade. It might be pointed out in this connection, too, that they are as capable of paying prices as most people and better than many.

Treat Them As If You Were a Working Man

That the working man has to be treated differently from most people is

Canadian Straws Wrongly Numbered

R. Stirling, of St. Thomas, voiced an objection to Men's Wear Review recently regarding the numbering of Canadian straw hats. So far as he was concerned, he stated that this faulty numbering resulted in many hats being left on his hands, because popular sizes were not to be had. At one time, he said, 6¾ sized straw hats were not to be had in the whole city. It was not infrequent that a 7 hat was numbered 7¼. "I could have sold every straw hat in the place," he said, "if they had been properly numbered."

Mr. Bentham's belief. "Treat the working man as if you were a working man," he said. "I make it a point to know every working man that comes into my store and I get to call him by his first name. Occasionally, I go over to the Union Stock Yards to see them and to get better acquainted with them."

Give Him What He Wants

Mr. Bentham believes that a great mistake can be made in trying to dictate to the working man what he wants or what he should wear. There are many clerks, he says, who do not know how to handle the working man. They try to tell him what he should wear, why he shouldn't wear this and why he should wear that. The working man doesn't like it, and it doesn't get the retailer anything to try to tell him. Give him what he wants. If he wants a black bow tie, sell him a black bow tie. If he wants an article that is not just up-to-date, don't bother telling him that it is not up-to-date, but sell him what he wants. Don't talk style to the working man; he doesn't care much about style and probably knows less about it. Mr. Bentham believes in making a careful study of the men who come into his store to find out what their tastes are and then get them what they want, regardless.

Wants to Forget He Is a Working Man

It is Mr. Bentham's opinion that the working man wants to forget his craft when he comes out in the evening to look around. For that reason, he does not dress his window with working men's clothes; he religiously avoids dressing his windows with the goods that the working man has to adorn himself with during the daytime. He wants to help him forget what he really wants to when he comes out to go with the wife and kiddies to the movies. His pulling power for working men's trade is not primarily through his window

space; it is through personal acquaintance and good service when he comes into the store to buy. If he sees a working man he knows at his work along the street somewhere he is at pains to speak to that man, not in a patronizing way by any means, but as a hail fellow well met, which, in all probability, he is. And once you have met him, don't forget him. In this respect, however, the working man may not differ greatly from other men—men don't like to feel that they are of so little importance or that they have made such a faint impression on introduction that they are forgotten the first time there is another meeting.

Dress As Well As the Other Fellow

That the working man is dressing as well as the other fellow is the opinion of Mr. Bentham. True, he is not quite so strong on waistlines, curves and the slant of the pockets, but he buys good clothes and is willing to pay the price for them without much murmuring. He wants value for the money he spends, but, convinced that the value is there, he is willing to foot the bill. And Mr. Bentham does not believe that the dignity of the working man is elevated by giving him his work-a-day clothes for nothing or that he can't afford to pay for them as he affords to pay for the suit he wears in the evenings or on Sundays. Therefore, he takes a fair margin of profit on overalls and underwear as he does on clothes and neckwear. And why not?

Charles Deccardo, recently of Philadelphia, has been appointed designer of College Brand Clothing at the Montreal factory. He is now engaged in re-organizing the staff along American lines.

Keeping Monthly Record of Haberdashery; System Followed by Lumbers Co. Toronto.

Monthly Stock Sheet is Checked by Stock Taking—Movement of Different Lines Closely Watched to Discover If They Are Moving Well—Thinks Monthly Record Sufficient For Small Store.

HABERDASHERS there are who believe that a daily record of sales and stock on hand is unnecessary. The stock they carry is entirely haberdashery; it is not large, taking stock is not an irksome task and it can be done nicely in the quiet hours of the morning or the evening. After all, the chief thing, they say, is to have a comparatively accurate knowledge of the stock on hand so that they may be guided safely in purchasing new stocks, and know if this or that line is not moving as quickly as it should. They have found that a weekly or even a monthly statement of stock on hand is sufficient, especially when it has behind it the actual performance of taking stock and discovering that there can be no possible error in the amount of stock on hand. Such haberdashers state, however, that such a record would not be sufficient in a departmental store or even in a store that is considerably larger than their own; it applies strictly to the smaller store.

The Lumbers Co., haberdashers at 733 Yonge street, Toronto, keep a monthly record of all their haberdashery lines. Associated with the actual record sheets which they keep showing the movement of stocks, they take stock monthly. Men's Wear Review was informed by Mr. Lumbers that he and the clerks in the store could take a complete inventory of their stock inside of two days, using certain hours in the mornings and the evenings. He has found that the monthly record has served very well, though with the development of his business he is contemplating either a daily or a weekly system. The system, like most good systems, is a very simple one. It is shown below in detail. This same system is used in every line of haberdashery he carries, with the exception of little lines of jewellery which he has. He has a double check on the quantity of stock carried in these lines by the monthly stock taking; it is impossible, therefore,

that any serious mistake, if mistake at all, could be made.

Watches For Movement of Stock

Mr. Lumbers states that his record sheets are watched very carefully so that it may be ascertained if different sizes and lines are moving as quickly as they should. If, for instance, a line of cashmere hose at the beginning of the month is listed at 20 dozens and at the end of the month there is little reduction in the quantity, he looks around to see what is the matter with that line. Either the clerks have not been pushing them hard enough or there is something wrong with the latter that makes it unappealing to the customers who come into his store. If there is something wrong with the merchandise, his stock number shows him where they were bought and he is more careful the next time he places an order with that house. At the same time, he will make an effort to get rid of such lines, knowing that carrying them on is carrying dead merchandise.



Here is another unit display of Shannon & Quinn, of Hamilton, Ont. Note the way in which the trousers are displayed.

Making the Windows a Separate Department; Keeping Tab on Displays and their Sales Value

Making Each Department Pay For Window Space Used—Helps to Pay For Window Expenses
And Turns in a Profit to the Firm—Results in Better Displays and Promotes Sales.

TIME was ten or fifteen years ago when windows and window-dressing were secondary considerations in the management and economy of store life. If the stock room was overcrowded and new consignments of goods arrived for which there was no room they could be dumped in the window and a rough and ready display made of them. Window dressing didn't matter much anyway; it was, at that time, one of the undeveloped sciences of modern merchandising. Advertising—and window dressing is a form of advertising—itsself was an insignificant part of store life. Such a thing as an advertising manager was unthought of and the coffers of the present-day newspaper were little augmented by departmental stores', clothiers', haberdashers' and other mercantile prices.

But Things Have Changed

But things have changed since that day. Some of the brightest men in the business world are now engaged in daily bringing to the attention of the consuming public values, bargains, reasons for purchasing at this, that and the other store. Live-wire men today are described as men who do a deal of advertising and who give an air of bustle and push to their businesses. They use big space in the daily newspapers and promulgate novel advertising schemes of one kind and another that bring results. But all the advertising they do is not done on paper. Windows are advertisers; they are sellers of merchandise. They are on duty twenty-four hours of the day and thousands of dollars are spent to beautify them so that the eye of the passer-by may be attracted either during the busy hours of the day or the quieter hours of the night. Men believe in these salesmen to such an extent that they are kept ablaze all night and elaborate electric signs are con-

structed as a beacon light to the window and the store.

Making a Department of Windows

System in store management and economy is likewise a rapid development of modern merchandising. There are many stores whose proprietors know at the end of the day the amount of stock sold, amount on hand, gross profit, net profit, loss, the number and value of sales made by each clerk in his employ. They say it all makes for better business, helps them to conduct it more scientifically and, with changeable markets, enables them to steer clear of financial pitfalls.

Men's Wear Review has also heard of departmental stores where windows constitute one of the regular profit-bearing departments in that store. It is figured out that these windows have to be paid for, they represent so much floor space which is a part of the entire store floor space on which taxes have to be paid. Moreover, there is considerable expense in connection with their upkeep. But the heart of the whole matter is that they are salesmen, occupying the best position in the whole store. Like salesmen inside the store, some window spaces in a store front are better than others; therefore, they are of more value to the firm.

Window Space Paid For by Departments

But the "firm" in this case is only an abstract entity looking for dividends on stocks. The inside selling departments must pay these dividends. Each of these departments, in turn, is given space in the daily store advertisements which helps them sell more goods and turn out these dividends. Window displays also help sell goods. In departmental stores each department is given an objective which must be reached and all honor and more money to the manager who exceeds the objective. He figures out that a window display is of

so much value to his department that it will enable him to sell so many more goods. The windows are already organized into a department charged with the task of paying for themselves and turning over a profit at the end of the year.

How It Works Out

In these departmental stores, therefore, each department pays the manager of window displays so much for window space. There are, of course, some positions in the windows better than others. There are many clothiers and haberdashers who have both front and side windows and the value of window space varies accordingly. Window display managers by renting space pay for alterations and improvements in the windows, make up their own salaries and meet the expense connected with the amount of floor space they occupy in the whole store.

While such a system might seem elaborate for the smaller stores, yet a modified system could be made to be of real benefit. Merchants realize the relative value of window display to sales. Perhaps there are lines of men's wear carried which are not displayed enough. If a charge were made against each department—even though it be but a nominal charge—it could be ascertained what lines given window display were bringing the best results. It would likewise be a test of the work of the window display men. "Goods well displayed are goods half sold" is a truism of modern merchandising. If there is not an immediate return for your window displays, there is probably something wrong with the display. If window displays had to be paid for by the departments inside the store it would be an incentive to the display man to make them pay, and to the managers of the departments paying for the display to take full benefit of these displays by pushing sales.

The shutdown of the mills of the American Woolen Company has been the subject of discussion and dispute in the trade for many weeks. The labor element was quick to pick up the matter, calling it a strike of capital, and arguing that it had been done to bring the working man to terms in the matter of wages. Politicians took it up and argued that it was being used as a means of swinging votes from one party to another.

Lack of orders on which to operate the mills was the reason assigned by William M. Wood, president of the company, for the shutdown.

MERCHANDISE	JANUARY		FEBRUARY	
	Stock on Hand	Sold	Rec'd	Stock on Hand
No. E 38	20 doz.	3	2	19

This is the simple system used by the Lumbers Co. in all lines of their haberdashery. Different lines of shirts, of course, would have different numbering; and they are thus kept track of from month to month. The verification of this stock sheet is arrived at in the monthly stock-taking. This system has proven very satisfactory to Mr. Lumbers, whose stock is not a large one.

Keeping Perpetual Inventory of Stock; Accurate Profit and Loss Statement Monthly

Cost of Each Article Sold is Marked on Sales Slips—Entry Made in Office Books—Net Profit at End of Month and at End of Day If Necessary—Much Depends on Accuracy.

A PERPETUAL inventory of stock, according to the manager of one of the Yonge Street clothing and haberdashery stores of Toronto, is a very simple yet very exact system of keeping one's finger on the very pulse of the business. There are two features about it which commend it particularly:

1. There is always a check on the stock.

2. An accurate statement of profit and loss can be made at the end of each month.

This store carries an average-sized stock of clothing and haberdashery. The turnover is rapid. In working out the office system there are just the two departments in the store—clothing and furnishings, and the sales slips, therefore, show a sale to be either C or F.

Invoices Added to Different Departments

Starting out with the beginning of the year when stock is taken, the invoices as they come in are added to the different departments. As the goods are sold the selling price and the cost price are entered. Now, the difference between the stock, plus the invoices of goods, less the sales cost should be what stock there is in the store. The books that are kept show what stock there is in the store, that is the cost of it, and this corresponds, of course, with the yearly inventory or with an inventory that may be taken at any time. The statement was made to Men's Wear Review that, providing accuracy were maintained throughout the year in the keeping of the books and the proper entry of the several sales in each department, practically no error would creep into this accounting by perpetual inventory. Not a little of the success of the system, however, does depend on its accuracy.

How Sales Slips Are Handled

To begin with, in this store, a separate account is kept of the sales of each salesman. Before a clerk is given a counter check book it is all stamped at the office with his number on it; consequently there is no chance of one clerk being given credit for a sale made by another. Each is careful to use only his own check book. As has been said, the sales slip, when marked either C or F, indicates what department is represented in the sale. In addition, the cost price is marked by each clerk on the sales slip. Suppose, for instance, that he is selling a tie. His sales slip would be made out this way:

Tie F897 \$1.00

The "F 897," of course, is a private code, and the bookkeeper, in making the

Combat Future Price Increases; Action Taken by Virginia Clothiers

The clothiers of Virginia have pledged themselves to fight further price increases; at the same time they deplore the reckless attacks that have been made against them by the irresponsible and uninformed press of the United States. At their recent convention held at Richmond, the following resolution was unanimously passed:—

"We, the Retail Clothiers' and Furnishers' Association of Virginia in convention assembled deplore as unjust and misleading the attacks that have been made against the retail merchants of the country.

"It is a fact easily proved that merchants have been obliged to pay for merchandise, and therefore cannot sell at lower prices.

"It is a further fact that members of our association have endeavored and pledge continued effort, both collectively and individually, to protest and combat every advance, no matter what its nature, which would mean further increase in prices and pledge every possible effort to secure reduction whenever and wherever possible.

"We urge every retail clothier and every manufacturing clothier in the country to operate his business in these stressful times on the lowest possible margin of profit and with the highest efficiency possible.

"We urge the laborers in the industry to realize their responsibility to speed up production and to give an honest day's work for an honest day's pay.

"We maintain that clothing prices are no higher proportionately and show no greater increases than have been shown in practically every other commodity. We fully realize our duty to the consuming public and offer our heartiest and full co-operation in every effort that makes for fair, square and honest dealing."

entry in the books can transcribe the cost price in plain figures. In the case of all furnishings in this store the coded cost price is the cost per dozen, not each.

Advantages of the System

It can readily be seen that there are several advantages to this system. In the first place the gross profit—or loss—at the end of each day can very easily be determined. In the second place, an accurate profit and loss statement is made out at the end of each month. As a matter of fact it is very easy to arrive at an almost accurate statement at the end of each day what the exact net profit or loss has been. Of course the overhead expenses per month are known, consequently it would be comparatively easy to figure out the net profit or loss per day if desirable. In the third place it enables the management to keep a monthly tab on the cost of stock so that advantage of the 80 per cent. insurance clause may be taken. This is one of the very important things in modern merchandising where the value of stocks is continually changing.

While this system does not give a daily record of the quantity of stock on

hand, it is not felt that this is necessary where the stock is not too large to summarize when buying is being done. In the larger departmental stores where big reserves may be kept or where each article of haberdashery may constitute a separate department, this may be more necessary. At least, that is the opinion of many merchants with whom Men's Wear Review has talked and who have an average stock of furnishings. At least, the system is very complete and very accurate, and is as simple as it is complete and accurate.

A slight, but general reduction in the price of all clothing seems assured for the autumn and winter trade, according to many of the leading merchants of Philadelphia. They believe the high point in prices was reached last spring and say that now the cost of merchandise is going down.

The underwear market in the United States remains practically at a standstill and no new developments were apparent at the closing of the week.

Will Operate W.G.&R. Factories Cluett, Peabody Take Possession

W. G. & R. Departmental Heads and Salesmen Remain—Spring Lines of W. G. & R. to be Shown as Usual—
New Canadian Executive Appointed.

CLUETT, Peabody & Co., of Canada, Limited, has acquired the business of The Williams, Greene and Rome Co., Limited, of Kitchener, and will in future operate the three factories of that company.

This will give Cluett, Peabody & Co., of Canada, Limited, six factories in the following places:

St. Johns, P.Q.
Kitchener, Ont.
Montreal, P.Q.
Sherbrooke, P.Q.
Galt, Ont.
Preston, Ont.

It is felt by the consolidating of these plants under one management, that considerable advantage will be gained by concentrating the manufacture of the different articles produced under control of two companies as formerly.

The following is a list of goods which will be manufactured by them in the future:

Laundered and Soft Collars.
White and Fancy Shirts.
Pyjamas.
Night Robes.
Athletic Underwear.

Boys' Waists.
Handkerchiefs.

Stocks of collars will be carried as usual, in the salesrooms in Montreal, Toronto, Winnipeg and Vancouver, and complete assortment of other goods as soon as production permits.

Shirts, pyjamas, underwear, etc., of the W. G. & R. brand will be shown for spring delivery as usual.

All of the heads of departments and salesmen of the Williams, Greene & Rome Company have been retained, and will carry on their former duties with increased responsibilities under the consolidation.

A new Canadian Executive has been appointed as follows:

G. A. Cluett, President; F. W. Stewart, Vice-President and Managing Director; F. S. Hodgins, Vice-President; A. E. Cluett, Secretary; A. Gillespie, Treasurer.

Directors.—E. H. Cluett, C. A. Culver, C. S. Dean, G. I. Miller, F. R. Caldwell, L. Nash, J. R. Kirby, B. K. Robinson, H. J. Elliott.

All goods ordered from both companies will be delivered as soon as production will permit.

Late Deliveries of Swiss Silks

June Orders of 1919 Just Arriving—
Big Advances Since Then.

Very late deliveries of Swiss Silks for neckwear are just arriving, according to William Milne, neckwear manufacturer of Toronto. Mr. Milne states that these silks were ordered in June of 1919, the lateness of the delivery being due, of course, to the difficulty experienced by the Swiss mills in filling all the orders they have received since the conclusion of the war. These silks were bought when the price was around \$6.50 or \$7 a pound. They will be made up into lines for fall that will be some 20 per cent. lower than the prices a year ago. If the same lines had been bought three or four months ago, said Mr. Milne, they would cost considerably more than at present. Such lines would sell at \$20 on prevailing prices four months ago; now they can be made up into lines to sell to the trade at \$12.

It is still rather early, perhaps, to make any authoritative forecast of Spring prices, 1921. The whole condition of the silk market is so unstable as to make such a forecast of silk prices impossible. Labor, however, continues to be a considerable factor in the ultimate price of the necktie and staffs are being somewhat disorganized because orders are slow in reaching the silk mills. Tie manufacturers state that retailers are not buying heavily and are allowing their stocks to get pretty low. If this is the case, the result may be a flood of orders at the eleventh hour, which will again send prices up. A number of tie manufacturers have stated to Men's Wear Review that prices now are the cheapest they have been for some time.

wise by the vendor to His Majesty in accordance with such regulations as may be prescribed."

This ruling should answer the questions of many retailers and set the matter at rest.

One of the difficulties with the clothing industry seems to be its present inability to utilize an attractive reduction in the price of goods. For example it is figured that a worsted at \$3.25 net will make up in a suit to retail at about \$50. If the worsted material was given to the cutter it does not seem that a suit could be produced to retail for much less than \$38. A dollar a yard off the price of a piece of goods is a sizeable reduction especially if the fabric has been selling around \$3 or \$4. This reduction of a dollar a yard however, would mean only a reduction of about \$3.50 in the price of a finished suit, unless the manufacturers of that suit could make effective economies on their own account.

"Shall Be Paid by Purchaser to Vendor at Time of Sale"

There has been some doubt in the minds of many retailers throughout the country as to the collection of the luxury taxes. Special reference is here made to the practice that has been followed by a number of merchants in paying the luxury taxes themselves. In some cases this has been done as an inducement; in others, to avoid the confusion that followed upon the first introduction of the budget last May. It will be remembered that Sir Henry Drayton stated at the time of introducing the budget that the tax must be paid by the purchaser at the time of purchase, but there has been a more or less loose interpretation of that clause, merchants contending that, so long as the taxes were paid to the Government it made no difference to said Government how they were collected.

Ruling by Commissioner

Men's Wear Review, a few weeks ago, addressed a letter to the Minister of Finance asking him for a specific ruling

on the question as to whether it was permissible for a merchant to pay the tax himself if he so desired. Sir Henry Drayton turned the matter over to the Commissioner of Taxation, Mr. Breadner, who replied as follows:

"I may state the Act providing for the payment of luxury taxes on clothing sets forth that such taxes shall be paid by the purchaser to the vendor at the time of sale of delivery for consumption or use."

Mr. Breadner directed attention to Section 3, Chapter 71 of the Act to amend the Special War Revenue Act of 1915, which reads as follows:

"(3) The excise taxes imposed by the preceding sub-sections shall be paid by the purchaser to the vendor at the time of sale and delivery for consumption or use, or on importation for consumption or use other than for resale on the duty paid value in addition to the duties of customs already imposed, and such taxes shall be paid in stamps or other-

Conservative Styles for Spring Shirtings; Prices Higher; Production on Increase

Montreal Manufacturers Say Silk Shirt Becoming Less Popular — Inconspicuous Designs in Checks and Pinheads With Distinctive Colors—Three-inch Cuff and Nine-inch Width—English Prices Still High.

CONSERVATISM is the keynote in the Spring styles of men's and boys' shirtings; Montreal manufacturers seem agreed upon that point. It would also seem that the popular silk shirt is somewhat on the decline since the better class trade refuse to buy and prices are too high in these goods for the average man. One manufacturer expressed the situation to Men's Wear Review in this way: "There is a lapse in the demand for silk shirts just at this time, but of course there will be some demand for them during the holiday season, and there will always be silk shirts sold and worn. The poorer classes of men have been spending their high wages for silk shirts and they have become so common that the better-dressed man who has always worn silk shirts now sees them in such common use that he doesn't want them any more. That accounts for the better dressed man's refusal to buy silk shirts.

"On the other hand, the poorer classes have discovered that silk shirts worn in common uses and considerably soiled have been returned from the laundries after the first washing badly worn or sometimes even in ribbons. Those people have thus arrived at the conclusion that, after all, silk shirts are not practical and consequently they are not buying any either. Thus it is that there is very little call for them from any source.

"The present and future demand," he continued, "is for plain staple shirts of colored yarn madras in the better grades and wool taffetas and percales in small fancy patterns. Very few novelties are being introduced as everybody seems shy of money and retailers realize that there is always a gamble on novelties in shirt-wear. Therefore there is no volume of business in novelties of any sort except the usual demand for French flannel, which is always good."

Shirt Styles—Quiet Patterns

Another prominent shirt manufacturer said: "The tendency is for fine corded madras with narrower and deeper cuffs. Three inches will be the average depth for cuffs instead of two and two and a half, as they have been running. The average width will be reduced from 10½ inches to 9 inches.

Patterns are not all definitely decided upon for Spring as deliveries from the piece goods manufacturers have been unusually slow. It is said upon the best authority, however, that sober effects in tiny all-over designs such as pinheads, cross bars, cross lines, circles, and

checks, all of the most inconspicuous yet distinctive colorings, will be preferred by the best dressers. These are, of course, better in the lighter weight prints and percales, but the zephyrs, taffetas, etc., will also show a marked preference for less pronounced designs. This tendency to get away from bright, loud patterns, particularly in the higher priced goods, is a noteworthy feature of Spring styles. The better class of stores, it is said, are buying these small designs as well as plain-colored fabrics.

Comparatively few new styles are being shown, it is said, as the manufacturers are more largely occupied with production problems than they are in designing novel effects.

Production on Increase

Production of shirts is expected to increase during the next few months as the Fall season generally finds factories running at greater efficiency than during the Summer. The present shortage of shirts is so acute that wholesale houses and manufacturers are now able to dispose of styles and patterns that were formerly indifferent sellers.

One authority on the question recently stated that "practically every shirt factory in Canada is sold a solid year ahead, and at the present time it is impossible to buy either through the jobber or from the factory any men's shirts from working to a negligee. Almost everything in cotton goods is sold in the retail stores cheaper to-day than to-day's cost price, so where are the cheaper prices for 1921 to come from?"

Advanced Prices

A representative of Men's Wear Review recently interviewed the several shirt and collar manufacturers of Montreal and ascertained that the factory prices for next year on cotton shirts show advances of from 30 to 75 per cent. over this year's prices. The only lines showing a decrease are the Japanese goods, such as Habutais and Shantung, which will be about 25 per cent. cheaper.

Among the individual advances noted by M. W. R. was that printed percales will experience the most marked increase of any shirting. Zephyrs and fancy weaves with mercerized stripes will not vary so much. The general feeling about the situation among the manufacturers is that no possible drop in price can be expected until the fall of 1921. "The majority of people think a slump is coming very soon," said one wholesaler, "and

whereas we would like to see their wishes granted, yet, owing to the poor cotton crop and the enormous demand from Europe, there cannot possibly be any reasonable basis for any assertion that prices will drop. On the contrary, I expect that the majority of manufacturers will be working on a smaller percentage of profit next season. Canadian factories are now sold right up till January as far as the production will go, and it may be a question of allocating orders to our various customers. Our latest delivery date for Spring lines will be May, 1921, and therefore no possible break in price can occur before June. Jobbers have no reserve stocks and as the demand for all kinds of shirts is on the increase and not a single cancellation coming in, you can figure out the general situation for yourself."

English Prices Still Up

Another prediction was that no drop in price will occur for at least a year in England and for even six months later in the Canadian market. One line of shirts made by a well-known firm sold in Spring, 1920, for \$27 per dozen. This Fall the same line will sell for \$42 per dozen and two years from now the price will be \$80 per dozen, according to a statement made by the managing director to Men's Wear Review.

A chat with one or two of the leading retailers brought to light the fact that they are as eager as ever for deliveries from the shirt makers, despite the high prices and slowness of delivery. In several cases they are entirely out of certain lines and shipments for this Fall are expected to run well into next year. While high prices may not be desirable, they have their compensation, according to the retailer's point of view. One shirt buyer, in discussing conditions following the advent of high prices, pointed out that the percentage of overhead of the retailer ought to show a decline because a considerably larger volume of business is being done with the same amount of help. An \$8 shirt is now sold with as little expense of time and effort as was needed to sell a \$2 shirt in pre-war days. Not a positive proof of shortage. The practical thing now would be to produce more sensible and more durable fabrics for shirtings, fabrics that have a standard value. The wide experience and ample resources of representative manufacturers should enable them to produce a quality which would be uniform, and large quantities that are more economical.

The Advertising of Fall Merchandise; Result Acid Test of Conduct of Other Sales

Advertising Men Say They Will Talk Quality and Tell Facts—Business Will Show How Public Have Viewed Your Past Sales and Your Advertising—Moral Effect of Honest Advertising.

ADVERTISING men this Fall are facing new problems, some of which have been created by the unusual conditions that have obtained in the trade since last Spring. Sales that usually figure prominently in July and August were run through June, and, in some cases, even in May. Mid-summer clearance sales were being conducted long before mid-Summer had arrived. These sales helped to create the present feeling amongst consumers that lower prices were on the verge of breaking and that they should hold off for the time being. If the public stops buying altogether it is difficult to foretell what may happen, though it seems certain that only one of two things must happen. Either merchandise must be sacrificed without profits or merchants will have to "sit tight" and wait till the present hysteria created by vicious or uninformed newspaper propaganda passes over. It is certain, however, that the duty of the advertising man has been made heavier because of these prolonged sales and this feeling amongst consumers. It is his duty to present a strong appeal through the newspapers, such an appeal as will bring "grist to the mill." How is he going to do it?

Will Talk Quality and Tell Facts

Men's Wear Review asked Edgar V. M. Gilbert, advertising manager of the J. H. Blumenthal's Sons, Ltd., Montreal, his opinions regarding the best kind of advertising for the Fall and Winter trade.

"I have come to the conclusion that the only way to meet the situation," said Mr. Gilbert, "is to explain the facts and to talk quality. Of course, it is all very well for me to say 'talk quality.'" How? First of all, I plan to feature "the unseen things in clothing." Why does a better garment—meaning a higher-priced garment—keep its shape where the cheap suit doesn't? After all, is not Hart, Schaffner and Marx's advertising of quality the very best we have yet read, telling the quality by dividing the number of days you wear the suit into the price you pay? What is workmanship anyway? Why do the stores' buyers harp so much on workmanship, and why does the consumer say nothing—and think little—about workmanship? Is the retail buyer all wrong in insisting on sleeve linings that are sewn in and not just tacked in at the edge of the sleeve? Is he foolish to insist on hand-made button holes? Is Hymo lining a necessity? Is fine canvas such a desideratum? and why does the careful

In a border town or city difficulties that are foreign to most merchants inland have to be met and overcome. There is a strong disposition to cross the line to larger cities and purchase many lines of men's wear. In cotton goods in particular competition from across the line for the Canadian border cities is hard to meet. Clothing men in Windsor are continually faced with these difficulties and, in addition, they face the general belief that lower prices are about to prevail to a more or less marked degree.

Mr. Briden, manager of the Oak Hall store in Windsor, believes that the coming year presents new problems to the advertising man which have to be met in new ways. The day of high prices, he says, is past. Discussing with Men's Wear Review their policy of advertising during the coming Fall, he said: "We will advertise strongly through the newspapers and we will emphasize strongly medium prices, of which we have a large stock at present. We will appeal to the people through the medium of the lower-priced goods because the day of high prices is absolutely past. In conjunction with this kind of advertising, we will also talk quality, and point out to the customer that even though prices are still high, it pays to get good quality that makes it unnecessary to purchase as frequently as in the case of inferior goods."

buyer study the workmanship of the trousers?

"The thing the buyer looks for to keep his customers the customer ought to look for in buying his clothes, and the sooner the consumer knows there is more to clothes than fabric and style, the easier it will be for the reliable merchant to do business and the harder it will be for the shopkeeper who wants to clean up a fortune.

Fall Business Will be Test

"Fall business, in my opinion, will not be so good with some stores, for after all this coming season is going to be the test of the merchants of Canada. Who has dealt honestly with the public in these past two or three years will find business good; but he who has put it over on the public will find plenty of time to rue his work."

Discussing the same question in Men's Wear of Chicago, R. C. Bretz, vice-president of the Derge-Bodenhausen Clothing Co., of St. Joseph, Mo., says the following:

"At the critical time, in face of the recent crisis, it was our advertising plan to be more constructive. We tried to reason with the consumers, taking them into our confidence. We dealt with them as a wild, seething, clamoring mob, that must be appeased, and justly so. Our advertising was carefully guarded and only constructive propaganda was spread. We had the Fall season in mind constantly, and were very careful so that we would not have to contradict ourselves later. That, in our opinion, would shatter confidence in our store policy. What the retailer gained this summer by using bold '24 point type' and 'full pages' to herald the so-called coming of lower prices will be lost in the volume of business this Fall. Just

think how confusing to the buying public it will be for these merchants who announced that prices had fallen to have to tell the consumer that they were wrong and that they had only been fooling the public.

"I think any stagnation of business this Fall will depend wholly on how much false news you spread in putting over your semi-annual clearance sale last Spring. Do not get the idea that I am trying to belittle the 'clearance sale,' because I am not. It is a matter of store policy, whether you merchandise with the twice yearly sale in mind or whether you believe in giving big values the year round. Your profit will be about the same, only the moral effect and force of your advertising will be greatly enhanced should you choose the latter policy. The first step towards success is right thinking. The second step is truthful advertising.

"Trying to analyze the two kinds of advertising policies reminds me greatly of the woman who used a certain tablet for headaches. At first she thought she was helped, but she found after a while she had to double the dose to get the same results. She had reached a point where nothing else would relieve her, and to continue with the tablets in quantities needed for relief would kill her. You can figure it out for yourself. A business that is so founded that it continually needs tonic of that kind is not healthy. I contend that if the skill and brains of the combined advertising profession were directed along constructive and educational lines instead of the 'was' and 'now' price, the retail business of this country would be on such a solid and staple foundation that nothing could shake it. The power of advertising is mighty and when directed along the right lines will bear fruit tenfold."

Creates History Sheets for Overcoats; Valuable Information on Stock Sheets

Serial Number Used Which is Key to Entire History of Each Line—Can Tell When Line Arrived, From Whom Purchased and How It Has Sold—Prevents Over-buying, Accumulation of Stock and Carrying Old Lines.

THERE are several very good reasons why the up-to-date stock-keeper and merchant should have the most intimate knowledge of his stock. Whether that stock be on the shelves or in the stock-room, it is important to successful merchandising—and also to the service one tries to render his customers in putting out for sale the latest goods in all lines of men's wear—that a dealer has at his finger tips the exact knowledge of his stock. The old idea that one can know his stock only at stock-taking time has given way to a host of more progressive methods of merchandising; the merchant to-day who figures on profits out of quicker turnovers must know the condition his stock is in at the close of every day's business. Very simple methods have been worked out for the various lines of men's wear and are in successful operation throughout hundreds of stores on this half-continent. But all methods are not adaptable to all stores; conditions vary and make it advisable that one system be dropped for another one that more nearly meets the requirements of this or that particular store. The trend of merchandising in men's wear stores is ever toward simplicity with the most accurate results. Particularly in departmental stores is this desirable; it so centralizes the entire store system that the proprietor can have placed before him at the end of the day by the managers of the various departments the exact amount of the day's business and the condition of the stock at the end of that day.

History Sheets for Overcoats

The firm of Holt-Renfrew Co., Ltd.

with stores in Toronto and Montreal, have worked out a very simple system in connection with their overcoats, which, at all times, is an accurate history of the condition of their stock. By the ticket to be found on each overcoat it can be ascertained the number of the line, the date of arrival, the cost and the selling price. And then by examining the stock sheet which corresponds to the serial number on the overcoat the number of overcoats of this line, whether on the shelves or in the stock room, can be ascertained. This stock sheet, of course, is revised after each day's sales; by this method the daily condition of the stock is known.

Each Line Separately Numbered

These tickets and stock sheets are made up from each invoice that comes in with a consignment of goods. And every line on the invoice is given a separate number. Suppose, for instance, that only eight out of a dozen overcoats ordered are shown on an invoice. The eight overcoats are given their serial number, and when the other four come in they are given another number altogether. If there are four lines on the invoice each line is given a separate number and continual reference is made to the stock sheet if it is desirable to know the maker of the overcoat, the cost of it, how long it has been in stock, and how many of this one line have been sold. The ticket on the overcoat is the key to the stock sheet, which gives a complete history of that one line; it gives the serial number, which, in itself, is the required information as to the date of arrival of that particular over-

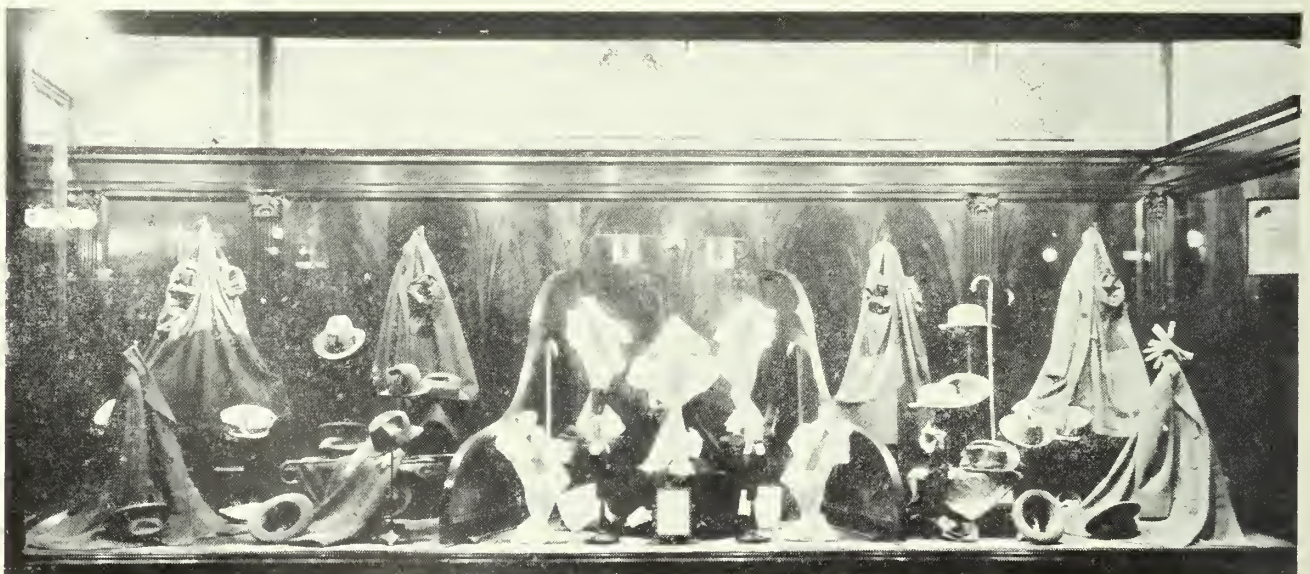
coat. In addition, of course, it gives the cost and selling price of the overcoat.

Advantages of the System

What are the advantages of this system? They are many. In these days of merchandising when competition is keen, when merchants are buying on a rising market with uncertainty looming large in the not far-distant future, it is essential to the well-conducted business that the most exact knowledge of stock be known at the time of buying. otherwise duplication results, certain lines become overstocked, and, in the distance, a sacrifice of good but out-of-date merchandise becomes inevitable. That means a loss of money and smaller profits at the end of the year with poorer service to one's customer. The buying of merchandise can be done and ought to be done on as scientific a basis as the most delicate experiment in the laboratory; it should not be mere guessing with only a superficial idea of the coming season's business and no knowledge whatever of what one has in stock.

In the second place it prevents the accumulation of old goods. The serial numbers used on the tickets and the record sheets give the date of the arrival of those lines. To a merchant who caters to a very high-class trade and is continually after new goods for his customers, this is particularly valuable information. He may have it firmly fixed in his own mind how long merchandise should be on his shelves to keep within the safe profit margin. Turnover, to such a merchant, is a necessity both from the standpoint of the successful

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A Fall display by Holt-Renfrew & Co., Ltd., of Toronto

An Order Should Become a Contract; Cancellations Upset Credit and Production

Manufacturers and Wholesalers Have Accepted Recent Cancellations Without Complaining
—Retailer Should Recognize His Responsibility in Industrial State—Better
Knowledge of Stocks Essential.

THERE are, normally, a certain number of cancellations received by wholesale and manufacturing houses during the course of the year. An over-zealous, over-persuasive salesman is sometimes responsible for this development of the trade. At the same time, there is little justification for the retailer in allowing such a salesman to upset his knowledge of the requirements of his own particular trade, or what his knowledge should be. The retailer is an important factor in the whole business life of the country. He is the medium between the producer and the consumer. When the manufacturer starts out to figure how many suits or overcoats he will make up for the next season, he makes a careful survey of the requirements of the trade as based on previous orders received. To that, he adds, in all probability, a little for increased business due to more aggressive methods. When the wholesaler books his orders for imported or domestic lines, he does so on the strength of the business of the last similar season from his customers—the retailers. Thus the retailer becomes the criterion of producers' efforts. The retailer should, just to this extent, realize the importance of his position in the community and seek to render reliable service.

Order Should Be a Contract

Perhaps it never was a good thing for merchandising in general that cancellations of orders were ever allowed. After all, the same principles should govern the sale of suit lengths as govern the sale of one piece of property from one man to another. It becomes a contract in the case of real estate; but in the case of the suit lengths or other men's wear merchandise it seems to be more or less of an open contract that can be cancelled at will or wish. It can easily be seen how such a loosely-constructed arrangement will make for an unsettled condition in the whole industrial fabric of the state. If goods are to be cancelled in a wholesale fashion, a number of unhealthy and embarrassing contingencies arise. The manufacturer produces according to orders received and if those orders be cancelled after the goods have been made up, the manufacturer is left with big stocks on his hands, he may not have money to meet his obligations, and the result is disaster. The retailer, in many cases, is carried for a certain time by the wholesaler or the manufacturer. If every person who bought

MANUFACTURERS' SALE CONDEMNED

Strong action by the Washington Clothiers' Association with regard to the practice of manufacturers putting on a sale of clothing direct to the consumer was recently taken at their convention, when the following resolution was passed:—

"Be it resolved that the Washington Retail Clothiers' Association go on record protesting the action of manufacturers and jobbers in selling direct to the consumer, commissaries, etc., and that a copy of this resolution be forwarded to the secretary's office of both the manufacturers' and jobbers' associations of Oregon and Washington, and be it

"Further resolved that the secretary be instructed to file the names of offenders with the members of the association."

goods from the retailer should suddenly return them, the retailer's financial position would soon become very much involved with his wholesaler or manufacturer. Credits and production become seriously involved where wholesale cancellations obtain. An order should become a contract, seriously entered into and as rigidly carried out.

The Heavy Fall Cancellations

In ordinary times cancellations could be absorbed by a wholesaler or manufacturer without loss. He usually accepted them as part of the day's business, without objection and feeling that he was doing a kindness to the retailer who cancelled. And Men's Wear Review will say this after talking with scores of wholesalers and manufacturers during the last few months: that in spite of the numerous and heavy cancellations they have received, they have taken them without a murmur. "What can we do? We don't want to offend our customers" has been said time and time again. The Fall cancellations, of course, have been altogether unusually heavy. It has taken a strong house, financially, to weather these cancellations; some have not been so fortunate and have gone to the wall or been forced into methods of unloading that have not met with a hearty response. Assuredly, the manufacturer and wholesaler has not been responsible for the retailer's over-stocking or for the inclement weather that spoiled his Spring and nearly spoiled his summer business.

Yet, they have had to bear these heavy cancellations, due to conditions not of their creating.

The Moral Is Obvious

The moral of the whole case is very obvious. In the first place, there should be a firmer understanding between buyer and seller as to the nature of an order. It should take on considerably more of the form of a contract which, once engaged in, should be regarded as binding. In England, the cancellation of an order is accepted. But it is accepted but once, for the man who cancels an order of goods is wiped off the slate and no further order is accepted from him. In the second place, houses should instruct their representatives to use judgment and caution in booking orders and less emphasis should be placed upon the understanding that unsold numbers can be returned. Men's Wear Review recently heard of the case of a traveller for a large clothing house who went into a retailer's store, looked over his stock carefully, and then went and shook hands with his customer, telling him that he did not need any more clothing and that he did not wish to urge him to buy. The retailer thanked him, and said that he had saved him the trouble of telling him that he didn't want to buy any. But that traveller, at the same time, made a very firm friend for his house because he was perfectly frank and honest in the course which he pursued.

Know Your Stocks

There is still another point which should not be lost sight of by the retailer. He should have the most intimate knowledge of his entire stock of clothing and furnishings. There are a dozen simple systems whereby a retailer can know the condition of his clothing and every line of furnishings carried at the end of each day. Knowing this, he can buy scientifically, not as a mere guess. It is impossible for trade to be in any condition when it is not to the advantage of the retailer to know the exact shape his stock is in. Without a complete knowledge of his stock and without a knowledge of the requirements of the community which he serves, buying becomes the merest guessing. Sooner or later, such buying leads to disaster.

I. Lewis is commencing a Men's Furnishing and Shoe Store at Hull.

Laird & Carson, Men's Furnishers, of Stratford, have dissolved partnership.

Things Heard and Seen by "The Spectator"

Not Enough Attention Being Paid by Some Merchants to Window Display—More Encouragement For the Clerk—Things Being Said About Three Cities—What Organization Would Accomplish.

WHILE a marked improvement is observable in window dressing and in the very style of the store fronts and the windows that are dressed, I still wander into towns and cities where this most important phase of modern merchandising is either lost or has never been found. Twenty-five years ago when hydro-electric or other electrical power had not made of our town and city streets a pathway, as light as day, that should be trodden by many thousands of feet after the day's work was done, window dressing had little place in the store management. Now a thousand electrical signs blaze the way to theatres and other places of amusement in the very heart of the city. The store may close its doors at six o'clock in the evening; but there is no reason why it should stop doing business at that hour. More people will, in all probability, look into your window after your doors are closed than when they are open. Yet I find many merchants not taking all possible advantage of this fact. I was surprised in going into a Western Ontario city a short time ago to find that only one store in that whole city had a store front that was at all modern, or whose windows were dressed up to the mark. I have never talked with a merchant who really had a good store front and well-dressed windows who did not tell me the same thing—that his windows were the best paying investment he had made. They bring results. There are departmental stores in this country charging the various departments throughout the store for the use of the windows; and departmental managers are so convinced of the value of a good window trim to the sale of the merchandise in their departments that they pay the price gladly. I would say to some merchants in Ontario that they might well invest a few hundred dollars in good fixtures and a more up-to-date store front. It will soon pay for itself.

Clerks Interested in Window Trimming

Among the clerks in many of the smaller stores into which I go, I find a lively interest being taken in window dressing. The impression I get from them in talking about the matter is that they do not get any too much encouragement from their employers in this work. It seems to me that it would be well worth the employer's while to discuss this matter with his clerks to see if something cannot be done to improve both the clerk and the windows in your store. One of the new departments being opened by the National Association in the United States is window trimming; free courses are to be provided for clerks in clothing and haberdashery stores. When a national association is formed here, it is to be hoped that this step will be followed.

Seasonal Goods Displayed Too Late

It seems to me that too many merchants leave the dressing of their windows with Fall goods much too late. Between the 15th and the 20th of August I was in five towns and cities in Western Ontario and out of the thirty or thirty-five windows I saw there was only one where an advanced showing of Fall goods was on display. It

surprised me to see one store which concentrates on hats with Summer straws still in it. Unless I am greatly mistaken, men are not thinking about buying Summer straws around the middle of August, and if they are it is mere necessity that drives them to it and a window display is no allurements. If a man has only one window in his store and is having an August sale, it is inevitable, perhaps, that sales goods get in the windows. But where there are two or more windows, it seems to me that a Fall display of men's wear should be made around, or not long after, the 15th of August. If you fail to bring it to the attention of the passer-by that Fall is coming, he will—you may depend upon it—forget it as long as he can, and the longer you display Summer goods, the longer he feels comfortable in wearing his.

Sacrificing Summer Straws Too Soon

I have had many merchants say to me that Summer straws are sacrificed much too early in the season. I agree with them entirely. Time was when we looked for Summer straws about the 24th of May. But there is no denying the fact that the seasons have changed and hot weather puts in its appearance much later than it did fifteen years ago. The first straws are now seen nearer the 24th of June than the 24th of May and hot weather continues into the middle of September. I met a man in Sarnia the other day who said he had sold every straw hat he had in the place and that he had sacrificed fewer than a dozen of them. He must have been a careful buyer. If more merchants bought more carefully there is no reason why the slaughter of Summer straws should begin about the first or the fifteenth of July. It seems to me that the first of August is plenty early enough, perhaps earlier even than is necessary. Hat manufacturers have said the same thing to me many times, that merchants sacrifice their Summer straws much sooner than is necessary.

What Organization Would Do

This is one instance of a hundred that might be cited where local organization would eliminate needless sacrificing of profits. As I go into towns and cities I run up against this lack of organization in many different ways. Life could be made much more pleasant and business would not suffer one whit by organization amongst the clothing men that eliminated slaughter sales. I hear all over the country caustic criticisms of Toronto, Hamilton and Montreal—more particularly the two former—for the slaughter sales they have been running during the last few months. There is no use trying to hide the fact, either, that the great majority of merchants throughout the country do not believe in their genuineness or sincerity. I can only see one way to stop it—organization that will weed out or expose sales that are not genuine. Merchants all over the country tell me that clothing men themselves have done more to put the clothing business in disrepute by the manner in which they have run sales than any other agency in the land. I believe that the next provincial convention will see some strong objections to these methods.





R. H. & J. Dowler, Ltd., have recently completed alterations in their London store with the result that they have as fine windows for display as any to be seen in this country. To have reproduced a picture of their entire front in Men's Wear Review would not have served that purpose for which pictures are reproduced in the trade paper, namely, to give such detail as will be helpful or suggestive to the window dresser in the performance of his own work wherever he may be located. For that reason we have taken three pictures of separate unit trims in these windows. Mr. Jackson, who is assistant sales manager and supervisor of window display, superintended the dressing of these opening windows, of which the above is one. He is a strong believer in unit display, unit in color, price and merchandise; and three of the open windows—shirts, pyjamas and underwear—were carried out on the unit plan. Mr. Jackson stated to Men's Wear Review that the chief purpose for which a window was dressed was to sell merchandise; back of this was the displaying of that merchandise in an attractive, artistic and compelling manner. His experience led him to the conclusion that the unit display brought the best results in this respect.

One of the features about this trim and others which are shown in this issue is the use of the form on which these pyjamas are draped. It is a very simple form, and, for the most part, was made by Mr. Jackson himself. The oval portion of the form is of beaver board, about 10 x 15 inches in size. It is adjustable to any angle desirable and gives the passerby the correct idea of how the merchandise will look when worn. The cost of this form is very small. The puffy effect adds to the richness of the display considerably.

On the show card is written "Comfy Pyjamas for Real Sound Sleep."

CANADIAN WOOLLENS HAD PROSPEROUS YEAR

Montreal.—The first annual report of Canadian Woollens, Limited, shows the result of the company's operations in the first twelve months of its existence, and indicates that the period has been a successful one. Profits from operations after deducting all manufacturing, selling and general expenses, and providing for Government taxes, but before

making provision for depreciation, interest on bank loans and organization expenses, etc., amounted to \$599,072; provision for depreciation of buildings and machinery, \$107,188; interest on bank loans, \$25,999; organization expenses, \$10,000; reduction of investments to market value, \$12,650, and provision for employees' pension and insurance fund, \$20,000, when deducted, left income for the year, \$423,227.

After deducting preferred dividends, net earnings were \$300,727, indicating over 17 per cent. earned on the 17,500 common shares. The balance sheet shows the company in good financial position. Total assets aggregate \$5,581,208; current assets are given at \$2,346,394, as against current assets amounting to \$1,290,174; a surplus of current assets (net working capital) of \$1,056,220.

Merchandising on Monthly Stock Sheets; Figures Gross on Three Years' Business

R. J. Johnston, of Johnston Co., Toronto, Has Simple System of Computing Stock at the End of Each Month—Uses This Knowledge to Check Up Insurance—After the Boys' Trade.

A SYSTEM of accounting stock that is applicable to one store may not be either applicable or necessary to another. Men's Wear Review has found in travelling around the country that, while most merchants keep a daily record of their clothing sales—and so know at the end of each day the exact condition of their entire clothing stock—they do not keep such an exact account of their furnishings. Where furnishings do not constitute the bulk of the stock carried, or where the furnishing end of the business is not particularly heavy, merchants believe that a general knowledge of stock on hand, a knowledge gained from daily contact with their own merchandise, is sufficient to guide them when purchasing additional stock. We believe that such knowledge serves as a sufficient guide only if it is very accurate; it is possible to over-stock in furnishings as it is in clothing and unless a merchant has his finger constantly upon his business in its every detail he runs considerable danger in overloading himself with furnishings that represent good money just as clothing does. Where a store is run on the departmental plan, it is advisable to keep each department separate with respect to buying, selling expenses, etc., so that any leakages in the year's business may be traced to their proper source and adjusted accordingly. But where the entire stock is carried in a comparatively small space this may be unnecessary.

Figures On Monthly Sheet

R. J. Johnston, of Johnston Co., 2959 Dundas St., West, Toronto, has devised a system whereby he figures on a monthly stock sheet the exact condition of his entire stock. At the end of each day, he knows the condition of his clothing stock; a daily record of this end of the business is kept. But he does not feel that it is necessary to keep such a minute record of the furnishings end of the business. His system is, like most good systems, a very simple one. Suppose, for instance, he begins a month with a \$20,000 stock, say, on the first of July. During the month of July he enters in a separate book all the invoices that come in during that month. At the end of the month he totals them. Suppose they are \$4,000. As strict an account, of course, is kept of the sales during that month. Suppose they are also \$4,000. At the end of the month then, he has this result:

Stock on July 1st	\$20,000
Invoices during July	4,000
Sales during July	4,000

Now, Mr. Johnston merchandises on the basis of getting 25 per cent. gross profit on buying price though this figure is changed slightly from year to year, but more of this anon. That means, of course, that the cost of the \$4,000 worth of goods sold was \$3,000. The net result of the month's business is that his stock is \$1,000 heavier than at the first of July, or \$21,000. He starts out the first of August, therefore, with a \$21,000 stock on hand. Of course, this statement varies from month to month; some months, the value of the stock on hand is pulled down whereas, as shown above, other months it will increase in value.

Keeps Close Check on Insurance

The wisdom of knowing the exact value of the stock is, of course, obvious. The more unsettled the markets are, the better it is that the most intimate knowledge be gained of the condition of the stock on hand at the end of each day or week or month. But there is another important consideration which must not be overlooked. Reference was made in this periodical some time ago to the fact that many merchants had allowed their insurance to remain at a stationary figure during the years of the war. They have done this in spite of the fact that the value of their stock has almost doubled because the value of the dollar has almost doubled. They have been content with carrying the same amount of insurance in 1919 as they carried in 1914. They have forgotten that \$10,000 worth of insurance carried in 1914 is worth only about \$5,000 in 1920. Mr. Johnston stated to Men's Wear Review that one of the reasons he figured out this monthly statement showing the condition of his stock was that he could keep the strictest accounting of his insurance. If the stock is kept insured to 80 per cent. of its value, insurance companies make certain advantageous arrangements with the holder of the insurance. At the end of every month, Mr. Johnston knows exactly where his stock stands and his insurance can be, and is, adjusted accordingly. This is certainly a very important part of modern business.

Figures Gross on Previous Three Years

Mention was made above of the fact

The Vicious Circle

Scarce goods, increasing profits;
Increasing profits, stimulated production;
Stimulated production, advancing wages;
Advancing wages, increasing cost;
Increasing cost, rising prices;
Rising prices, high cost of living;
High cost of living, declining demand;
Declining demand, falling prices;
Falling prices, unprofitable business;
Unprofitable business, arrested production;
Arrested production, falling wages.

that Mr. Johnston changed slightly the gross profit at which he aimed at the beginning of the year. Not only does he know at the end of each month the gross and the net profit of that month's business, but he also knows at the end of the year what the gross and the net have been. Before beginning the next year's business, he figures out what the gross has been during the three previous years and from this strikes an average to guide him for the coming year. He believes from his years of business that it is not wise to figure on a year's business by the business of the previous year only. Mr. Johnston stated that this percentage varied a trifle from year to year, ranging from 25 to 27 or 27½ per cent. during the years he had been in business.

Getting After Children's Trade

The section in which Mr. Johnston conducts his business is one in which there are many schools and there are thousands of children attending them. Figuring out that the modern boy wears out three suits of clothes to his father's one, there is a fruitful field here. He has a progressive boy's department and has adopted various schemes to retain and increase this end of his business. In this connection, he expressed the opinion to Men's Wear Review that many of the wholesale houses did not devote enough of their time and attention to featuring or even carrying boy's wear, so that it was not always possible for them to get all they wanted or could handle in this line.



The clothing display in Dowler's windows was particularly effective because of its simplicity. The mistake which many window dressers make of putting too much merchandise in their windows is here avoided. The isolation of a garment in a window is a thing to be desired in effective display; each garment can here be examined without confusion or without its individual worth being detracted from by other garments being crowded in by it.

Fur Prices May Drop if Auction Sales Are Held in the Fall of 1920

London Fur Auctions Have Refused So Far to Postpone Sales Scheduled For October—Strike the Reason—Canadian Fur Sales Auction Co. Joins Movement to Prevent Test of Prices Under Present Conditions.

MONTREAL.—A peculiar condition of affairs has developed in connection with the fur trade of this continent that may have an important bearing on the whole range of prices and profits of the industry in Canada. A cable this week from London to New York stated that the directors of the London Fur Auctions had declined to accede to a request of those in charge of fur auctions of New York, St. Louis and Montreal that the regular event for October be postponed.

Behind the movement that sought to include London in the postponement of a regular test of prices such as this would involve is the peculiar situation of the trade at the present time. It would appear that the United States interests were unwilling to hazard at the present time a trial of relative fur prices. That in many directions pelt prices have declined very seriously since the top-notch prices realized at the spring auction of the Canadian Fur Auction Sales Company is generally admitted. At subsequent auctions in New York and St. Louis prices sagged. It

is known that to a certain extent banking interests in the U. S. are protecting large stocks of pelts from coming to the market and thus inducing a real slump in prices. When forced liquidation through banking pressure brings stocks on the market that might be sacrificed, they are quickly picked up, and the status quo remains much as before. Indeed, Canadian buyers report that attempts to secure good stocks at lower prices have failed. There is public talk of heavy declines in prices, but no goods to be bought at these reported declines.

The New York Strike

This weak position of the pelt market has been rendered more so by the strike in New York, which holds the predominating portion of the business of the United States, that is, in the manufacturing end, but it is felt that as soon as this is settled a much improved demand for pelts will assert itself and the general tone of the market be improved. The winter catch was an unusually light one, and this will help in time to restore the balance of demand.

It was hoped at this juncture to have all public sales postponed, and the market given an opportunity to recover itself in a large measure. Hence the cabled announcement from London has been followed by renewed efforts to secure a postponement, and this may succeed. Conditions in the United States were brought on to a great extent by the wild speculation in pelts that reached its height at the time of the Montreal auction. So far as manufacturers are concerned, reports made to THE FINANCIAL POST, by both wholesalers and retailers, is that the price of the manufactured article will show no decline this fall, but that as compared with last fall prices will be considerably higher in the better grades of furs. The reason for this is that a large portion of the stock that has gone into into fur goods for the coming fall has been made up of skins that were bought late last fall or in the winter or early spring at much higher prices than are quoted today, and this will be the principle governing prices.

So far as the Canadian Fur Sales Auction Company is concerned excellent profits were made at the last auction, both from the skins sold on commission and those bought outright by the company. The coming decline was pretty well anticipated at the time and commitments have not been large since that time, although large stocks have been arranged for, to be sold on commission at the next auction.

Displaying Workingmen's Clothes in Window Brings Direct Results

Nickle & Son, of Sarnia, Have Found That Being Off the Front Street Has Promoted Trade With Labor—A Special Window Display Brings Results For Three Weeks—How It Was Done.

METHODS adaptable to one store may be entirely out of place for another. The manner of getting business changes with the community and the conditions which obtain in that community. For instance Men's Wear Review has talked with merchants whose business is largely among working men who get after that business in entirely different ways; yet they all seem to get the business in their own peculiar ways. One merchant says that he never dresses his windows with working men's clothes because when they come down town in the evening they want to forget the grind of the day's toil. But this man is in a locality where the stores are kept open only three nights of the week; therefore, he has different conditions governing his store policy than the man in another locality who does not keep his store open in the evenings at all and who still depends on working men for the bulk of his trade. Still another merchant, depending on working men for the bulk of his trade does not do any advertising. He keeps in touch with the men in a direct, personal way and this, with the service he gives them in his store, combines to make his trade a very lucrative one amongst the working classes.

Direct Results From Windows

In this same issue of Men's Wear Review will be found the experience of a clothier in West Toronto who habitually refrains from dressing his windows with working men's clothes because he says they want to forget their work in the evenings. This merchant keeps his store open three nights of the week. William Nickle & Son of Sarnia have had an entirely different experience in conducting their trade, a good deal of which comes from the working men of that city. They are off the front street, near the market building. Incidentally, Mr. Nickle informed Men's Wear Review that their results from hand-bill advertising at the market building on market days were nil. His view was that people came to market to buy provisions, not clothing, and that it is a waste of time and money to solicit business in this way. But he says he gets direct results from a window display of working men's clothes. Except for Saturday, he does not keep his store open in the evenings. Rather than a detriment to trade in being off the front street, he believes that it is a boon to trade. Working men, he says,

do not like to go into the main street stores in their working clothes, where they brush up against other folks in their better togs.

Special Sale of Working Men's Clothes

Recently Nickle & Son ran a special sale of working men's clothes. It was their intention to run the sale for a week. It was not a sale in the sense of cutting prices; but just a special offering of good lines for the laboring man. They had two forms in their windows, one dressed in khaki and the other in blue overalls. They had everything in their windows from a pair of 15 cent gloves to the best garments worn by working men. The advertising which they did in the local newspapers conformed to their windows. The first week of the sale proved so successful that they kept it up for another one and then a third one. "We got as good results in the third week as during the first one," Mr. Nickle said.

Trouble With Small Sizes

Mr. Nickle stated that a good deal of trouble resulted in the sale of working men's shirts by small sizes. When a man comes into his store he invariably asks him if he has had such trouble and if he finds that such has been the case he shows him then and there that he can fit him with an open-front shirt. Having proven this to him, this man comes back again for his work clothes.

Mr. Nickle states that he has no trouble in getting prices from the working men. They have the money and are willing to pay the highest price for the best garments; in fact, he says, they will pay the higher price more quickly for their working clothes if they are A1 quality than if they are inferior.

He finds, of course, that the purchasing of these working garments by the men themselves on their way to and from work is the occasion of introducing other lines of finer clothing handled in the store. While he sells many working garments, his trade is not confined to that and he has worked up a good trade in furnishings and ready-to-wear suits.

The American Woolen Company opened its lines of woollens and worsteds for the spring 1921 season on Thursday, September 9, and the mills of the company, which have been shut down for over two months, re-opened on Monday, September 13, at the same wage scale as heretofore.

A Big Mistake To Be Avoided

It is not very difficult for a salesman to outwit a purchaser, but to turn the tables with great success is considered an accomplishment. Recently a young man entered one of the stores on Broadway, says the New York Times, and asked to see some silk shirts. The salesman brought forth some very nice ones, and the customer selected three shirts at \$10 each. The man behind the counter wrapped them up and was about to hand them to the purchaser when the latter asked if he could see some \$3 shirts.

The salesman, with the expectation of an additional sale, was very obliging, and escorted the customer to a case which held the cheaper articles.

"Will these shirts look as well and last as long as the silk shirts?" the customer asked.

"Absolutely," replied the salesman; "they will wear like iron. I have had one for the last year, and it seems that I cannot wear it out."

The customer selected three of the \$3 shirts, and the salesman, with a smile of satisfaction, wrapped them up neatly. The purchaser handed the latter \$9 and turned to leave the store. The man behind the counter looked bewildered, and said:

"What about the silk shirts, sir?"

"Oh, never mind them," replied the customer. "I am just following your tip that the cheaper kind are just as good as the \$10 assortment. Good bye."

The customer does not know how the salesman felt or acted after his departure, but he is certain that the latter will be a little more careful about his statements hereafter.

OPEN NEW STORE AT THREE RIVERS

J. H. Blumenthal Sons, Ltd., of St. Catherine, Bleury and Balmoral Streets, Montreal, have recently opened a branch of their store in Three Rivers, where it is their intention to build up a similar business to the present one in men's and boy's clothing and haberdashery. A particularly gratifying feature of the opening of this new branch was the receipt of a letter from the Mayor of Three Rivers extending a hearty welcome to the firm on behalf of the town, and assuring them that their advent will "be a great advantage for the citizens of Three Rivers." A similar tribute was received from the local board of trade, on behalf of the merchants of the town. Such a spirit of co-operation augurs well for the future success of the new store.

Raincoat Prices Will Remain Steady; New Models for Spring Season of 1921

Effort Made to Keep Prices Within Taxation Exemption—Olive and Drab and Tan Gabardines in Cravenette Finish Will be Strong—Rubberized Tweeds For the West—
Cancellations Slight.

A REPRESENTATIVE of Men's Wear Review recently had a conference with three manufacturers of raincoats in Montreal relative to the prospects for the coming season. While each man interviewed is a specialist in his own particular line, each one took care to emphasize the same points when summing up the situation in their particular branch of the ready-to-wear clothing.

Prices Will Remain Steady

The first point touched on was the price question. "Prices will remain steady" was the unanimous reply of each of the three manufacturers. Although there has been a slight decline in the price of the raw material, the usual opposing forces, including labor and under-production, are neutralizing the effect of this drop in raw material prices. If any tendency to fluctuation occurs it will inevitably be upward instead of down, although the tendency will be to keep as close to the untaxed margin as possible. The average lines for next season will, in all probability, be priced at from \$8 to \$35 by the manufacturers, and in the case of the imported lines the maximum will be in the neighborhood of \$45.00.

As to Fabrics

The second point of agreement between

the manufacturers was as to fabrics. Olive and drab, tan gabardines in a cravenette finish will, it is said, be the best sellers in 1921. Many different styles are being shown, and it seems that two distinct types will be in evidence, namely, the slip-on and the trench model effects. The plain styles will continue to be good. There seems an increasing tendency to meet the demand of the business man to make a coat that is adaptable to different seasons without a too apparent indication that it is a raincoat. The Raglan sleeve is slightly more popular than the set-in variety and there is no change whatever in the cuff trimmings or collar shapes.

After gabardine, but in many cases especially out West, will be preferred the rubberized tweeds in neat, dark shades in semifitting effects. These weather-proof-fabrics are ideal in colder sections as they are warmer than an overcoat and lighter in weight for chilly Spring and Autumn days. It is said that there is a scarcity of these rubberized tweeds and that the available output for the Spring is strictly limited. The Eastern section is stronger on Paramattas and staple wools when it comes to a choice of fabrics as they may be worn easily and comfortably over a business suit even in warmer weather.

The third point in common amongst the manufacturers is that of trade conditions. Cancellations, it appears, have been received but they have not been sufficiently heavy to affect business appreciably. On the contrary, owing to scarcity of suitable fabrics, the manufacturers are not oversupplied with surplus stocks and are, therefore, optimistic as regards Spring business. They are strongly advising early buying on account of this shortage, on account of the high cost of British cloths and the demand of American tourists for this product.

English Gabardine Coats

A feature of the better grade range next season will be the coats made of English gabardines, especially woven for R.A.F. caps, one million yards of which cloth have been allotted to the Canadian manufacturers. The advance models shown are very attractive and embody the last word in correct tailoring and serviceable style.

Aside from the range touched on above, manufacturers are also showing a fairly full range of leather and leatherette coats, both lined and unlined. The new reversible model is in pretty strong demand for Winter on account of its
(Continued on page 90)



For the boy who is going back to school, everything from head to foot will be needed, and is shown in this window by Almy's, Ltd., of Montreal. This window includes suit cases, boys' clothing, school books, and other school necessities, played up against a background suggestive of the school room. The atmosphere of the school is well carried out. The display card announces "Service-giving school suits with two pairs of bloomers."

Bank Funds for the Movement of the Crops

Reasons Given For Curtailing of Credits at This Time

Writing in "The Financial Post" of August 27, "J.W.T." gives the point of view of the banker in the present period of curtailed credits. This article is of interest to every retailer because it may be an inkling to him of what his banker will say to him if he asks for extended credits. The article is as follows:

"At the moment commercial money is tight—very tight. It will continue so until after the crop has been financed. The banks recognize that it is highly important to the prosperity of the whole country that our agricultural products should be moved to the consuming markets of the world as soon as possible, and the financial resources are being conserved to that end. This creates a situation in which the bank manager with commercial and industrial accounts finds himself in the position of having to explain why loans are being called and new credits refused except for essentially productive purposes.

The crop is one explanation which can be advanced, and it should appeal to the average business man as a sound one, especially if he is broad enough to understand that it is to his advantage and to the advantage of the whole community to have new money from the crop flowing into Canada as soon as possible to liquidate farm loans and at the same time improve exchange by offsetting the heavily adverse balance of trade.

"Then attention can be directed to the general state of uncertainty prevailing in the commercial and industrial world. Which way are prices going? The answer is difficult. And until conditions are more settled it is undoubtedly good policy to sail close to the wind. This is the advice that one of the well-known Canadian firms of business engineers has been giving to clients for some time. They have been advising that stocks of both manufactured goods and raw materials be kept at low level.

"This may mean that in some instances orders will be lost," the head of the firm told me in explaining the stand taken, "but it is safer to do that than be caught with a big stock of high price materials or products."

Peak Has Been Passed

"It seems to be more and more generally accepted in the business world that, although declines may not be rapid or general, and though there may still be some advances, the peak has been reached and passed, and that the period of readjustment is now a reality. The weakness in the market for some of the staple products and the evidence that production has overtaken demand in the automobile and some other industries in



In the above picture, which is another section of the Dowler opening windows, is a unit display of shirts. The material seen draped around the window is a rich, soft color velvet that shows up the shirts to the very best advantage. In addition to the beaver board forms here used, there is an added feature of the triple walking stick. These three eaves are adjusted on the back of the beaver board form and give a new touch to the entire display, which is pleasing. The use of palms lends color to the window.

which the general good times have played an important part in relation to demand may be pointed out as indications of this.

"Altogether I do not think the bank manager need have the least reason to feel that he is doing anything but what is in the best interests of the customer as well as of the bank in adhering closely to the policy of keeping industrial and commercial loans at a low level at the present time. Of course there will be some customers who will not see this—will not try to see it, in fact; they imagine that the banks have an inexhaustible supply of money and that if they do not get all they want they are being discriminated against. However, in the majority of cases a fair presentation of the circumstances as outlined will convince the customer that the banks know what they are doing and

that in the last analysis the interests of the customer and the bank are the same.—J.W.T."

RAINCOAT PRICES STEADY

(Continued from page 89)

suitability and general adaptable style.

Manufacturers say that anyone conversant with conditions knows that prices cannot show any radical change for some time to come. Although many people are lead to believe that prices are coming tumbling down because of the newspapers' "say so," they will soon realize that such publicity is empty of real significance. All underlying conditions, they say, are sound and business will continue as good as at present, with more than usual activity during the coming Winter months when inventories of stocks will show a shortage of supplies.

Organizing a New Co-operative Stock Company; 10% Reduction on all Lines at all Times

Walker's Clothes Shop, Ltd., Successors to G. Hawley Walker Ltd., of Toronto—Capitalized at \$250,000 and 5,000 Shares Will Be Sold at Par—Eliminate Sales—Buyers' Guide—"Service Man"—Other Features.

A PLAN that is altogether novel and new in Canadian business circles has been inaugurated by the Walker's Clothes Shop, Ltd., of Toronto. This firm is successor to the G. Hawley Walker, Ltd., a firm from which Hawley Walker has retired as the active head. The basis on which the new firm is being organized is best told in the prospectus which reads as follows:

The Prospectus

Walker's Clothes Shop, Ltd., successors to G. Hawley Walker, Ltd., has been incorporated for the purpose of taking over the men's clothing and furnishing business, situated at 126-128 Yonge street, Toronto, as a going concern. It is the policy of the new company in the future to establish and operate other clothing stores on a basis of co-operation, throughout Ontario or Canada, when or where deemed advisable by the Board of Directors. The business of G. Hawley Walker, Ltd., has been established and patronized by the public for the past twenty-five years, and the new firm will endeavor to retain this much-appreciated patronage by allowing the privilege of a 10 per cent. cash discount on all future purchases, providing they are members or shareholders in the company. All shareholders will also share in the profits accruing from the business through dividends declared.

Capitalized at \$250,000

The new firm is to be capitalized at \$250,000, which is divided into 25,000 shares of \$10.00 each of which 5,000 are offered for subscription at par on the following terms:—On application for one share either the full amount may be paid or \$5.00 on application and the balance on the 30th of the following month; or if more than one share is taken \$10.00 is to be paid on application and the balance on the 30th day of the following month. Application for more than five shares will not be considered. In the prospectus it is pointed out that it takes \$225 a year to clothe a man and that by taking a share of this stock a flat \$22.50 is saved to the purchaser which is equal to a return of 225 per cent. on a \$10.00 investment in the company.

Stock Certificate Good at All Times

Each stockholder, of course, will have a certificate, but it is the intention of the directors to issue a coin with a number on it which may be carried by the purchaser of any quantity of stock and presented at time of purchase when it

will be honored according to the charter of the company. Men's Wear Review had a long chat with Robert F. H. Walker, Merchandise and Advertising Manager of the company, and some features of the new plan were told. These features are for the purpose of improving the general business and merchandising policy of the store. For instance, it has been decided as a part of the firm's policy to get away altogether from sales, that is, running sales constantly. There will be two clearance sales during the year, no more. If they are successful in getting some specials in any line of merchandise they will be run, but not on the sale plan. Any person who holds stock in the company can get his usual reduction in time of a clearance sale or on specials simply by presenting his numbered coin to show that he or she is a stockholder of the company.

Buyers' Guide; Service Man

Two other features of the new organization were mentioned by Mr. Walker. The first is a plan whereby a guide to purchasing is secured. As each person becomes a subscriber to a share in the new company it is found out what sized suit of clothes he wears, the size of his hat, shirt, collar, underwear, etc. In this way valuable data are secured which will be a guide to the buyer when purchasing his merchandise for customers.

A second feature is the inauguration of what will be known as a "Service Man." Mr. Walker expressed the opinion that many thousands of dollars were lost by merchants each year because they did not have immediately on hand some article which a customer might want. It is the duty of the "Service Man" to overcome this loss. If a clerk in the store is waiting on a customer who asks for something they have not in stock or which may be just out of stock, the "Service Man" is called by the clerk. This man takes the customer in hand and finds out from him if he wants the article immediately or how long he can wait for it. If he wants it immediately, it is secured immediately; if the customer can wait for it a day or a week or whatever length of time he might suggest, that article, if procurable at all, is secured for the customer in that length of time. In this way, they hope to give not only better service to their customers, but to make many sales that are ordinarily lost.

As To Advertising

Of course, a valuable mailing list is

secured by this plan and, undoubtedly, there will be a predisposition on the part of the shareholder to do his purchasing at the store in which he holds stock. It will be the policy of the directors to keep their subscribers well informed of new goods arriving each month and the general tendency of the markets and prices. Newspaper advertising will not be dropped, though Mr. Walker said it would not be as extensive as under the former company, and booklets will be mailed to each subscriber each month.

Proposition Has Been Knocked

Mr. Walker stated quite frankly that there had been considerable knocking of the proposition. One criticism that had been made was that it was a scheme to advance prices 10 per cent. and then give the 10 per cent. reduction. Mr. Walker pointed out, however, that competition was altogether too keen to attempt this now. At the time of writing this article, the plan had been under way for only a short time and Mr. Walker said it was meeting with splendid success; regular customers of the former organization, he said, were being given the first opportunity to subscribe to the stock.

GRANT OF \$7 PER MONTH TAKES PLACE OF FREE CLOTHING

Cancellation of the full issue of clothing to D. S. C. patients in hospital after July 1st, 1920, has been duly authorized at Ottawa under Order-in-Council 1549.

In place of clothing the department will pay a cash allowance of \$7 monthly which will be credited to the patient's account in monthly arrears and the balance be paid when desired.

Long treatment cases will not come under this provision, according to the order which reads: "It shall not be permissible to credit long treatment patients with this allowance of \$7 per month." In order to be sure that the money is expended for the purpose of clothing, the assistant director on recommendation of the hospital superintendent, may order clothes from a local merchant for a sum not exceeding the patient's total balance. Clothing may be purchased from the unit or institutional stores as far as the stocks last, and the order applies to ex-Imperials domiciled in Canada before the war. Patients taken on hospital strength between April 1st and June 30th may get free clothing to the full value of \$21 or under, according to their period spent in hospital.

Markets Show Greater Activity

Hat and Cap Men Say Business Very Good With Re-Instatement of Cancelled Orders—
Reports That Sweatshops Are Re-opening in Toronto—Neckwear and Hosiery
Fairly Active—Underwear Quiet.

TO MAKE a general statement applicable to all lines of men's wear is out of the question. Some lines are moving well for both immediate and future delivery; some are straggling along as if to tide over a period of uncertainty; while others seem well nigh at a standstill. Prices on practically all lines, with the exception of straw hats for Summer, 1921, and Spring and Summer underwear for next Spring and Summer, are stable with slight reductions here and there. Men's Wear Review has heard from travellers just what we have said in other parts of this issue, namely, that business throughout the smaller centres of population is good, while in the larger cities it is quieter. There seems to be a note of questioning in the minds of many manufacturers with whom Men's Wear Review has talked; others, notably one hat wholesaler, are frankly optimistic regarding the Fall trade. For our part, we cannot see but that Fall business will be good; not so good, perhaps, as last year when unusual conditions prevailed, but good nevertheless if merchants will attune themselves to changing conditions. Assuredly, the crop outlook was never better. Money, for the time being, is somewhat tight; but this is due, in all probability, to the action of the banks in hoarding money with which to move the crops. In some quarters, there has been within the last few weeks renewed activity in some lines that were previously quiet. The opinion has been expressed to Men's Wear Review in many quarters that all lines will be moving much better within a month or six weeks.

CLOTHING

Undoubtedly, the press campaign in which frequent attention is called to the drop in the price of raw wool and the public urged to curtail their buying until lower prices come is having its effect on the clothing industry and on the sale of clothing. The charge has been made by the daily press that manufacturers are combining to stop production until another period of unexampled profits looms upon the horizon. Grossly unfair as the charge is, and unsupported by facts, these unsupported statements are having their effect. It has been reported to Men's Wear Review that, within the last few weeks, some forty sweatshops have reopened in Toronto alone, and that cheap labor is being employed to turn out cheaper garments to meet the public demand for less expensive garments. A prominent Canadian stated at the time the first budget was brought down that its tendency would be to lower the standards of Canadian production. There is some difference of opinion in clothing manufacturing circles whether the budget has had this effect on the industry; but there is no difference of opinion as to

whether the press campaign has had this effect. Manufacturers state that cheaper garments—that is, a cheaper-made garment—are finding their way on the market and that the bulk of the business being done to-day is in the cheaper garments. This perhaps is more noticeable in the cities than in the towns. The clothing business in both wholesale and retail circles is much better in the smaller centres of population than in the larger. Manufacturers state that there has been some reinstatement of orders cancelled just after the budget was introduced and there is a consensus of opinion that all will be well in time. They seem inclined to sit tight, at all events, knowing that clothes can neither be manufactured nor sold for less than at present with labor costing what it does now. There is considerable unemployment amongst garment workers and some short time.

HATS AND CAPS

The most optimistic man with whom Men's Wear Review has talked recently is a hat wholesaler. He finds the roots of his optimism in big business; he says they have had the best business this year they have ever had. Reinstatement of orders for high-priced hats has been universal. Straws for next Summer, that cost the retailer from 20 to 30% higher, have been bought, he says, with great freedom. The West is buying well. This wholesaler says that they are having difficulty in supplying the demand. And it is all due, he says, to the crops which are abundant. Business is to be had if men will only get out after it, is his contention; and there is not a note of pessimism in his trade gospel. Other hat men say that business is good and there seems to have been a reinstatement of many of the orders that were cancelled just after the budget. There is a stronger demand for the hat that comes within the price fixed by the budget, but the higher-priced hats are selling well, too.

SHIRTS

Prices for Spring lines of shirtings have not yet been announced by the manufacturers and will not be, in all probability, for a few weeks. The general expectation seems to be to expect slight increases; also that there will not be such a variety of the high-priced silk shirts on the market. Spot business is good in shirts and there is still a shortage in some lines. Retailers say it is harder to get the lower-priced lines than the higher ones and they are hoping for a line that will meet the luxury tax.

NECKWEAR AND HOSIERY

Neckwear and hosiery men say that, while business is not as good as a year ago, it is, nevertheless, quite as good as in normal times. Neck-

wear silks are not dropping noticeably in price and fortunate is that manufacturer who bought heavily at the beginning of the year, for he purchased at better prices than those which obtained after the end of February. Stocks are in good shape in most of the wholesale houses and there are no advances in any of the lines, while slight reductions are seen in many of the lines. Within the last few weeks there has been greater activity shown by retailers to buy, and some of the large departmental stores in Toronto, which had the cover on their buying a month ago, have taken it off and are buying

again. There has been a good response to Christmas lines in both neckwear and hosiery.

UNDERWEAR

Travellers out with Spring and Summer lines of underwear are meeting with indifferent response. The advance in prices over those of a year ago were heavy and merchants here, as in the United States, do not seem disposed to pay these advances yet till they see more clearly what the outlook for trade in general is. Several of the Canadian mills are securing large contracts for coarser lines of underwear from Roumania.

Spring and Summer Models in Suits and O'Coats

General Tendency is More Conservative—Broader Backs and Chests Take Place on Pinch Effects—Many Pockets Without Flaps—Overcoats With Loose Shoulders and Very Full—General Recommendations.

TORONTO clothing manufacturers are either represented on the road already by travellers carrying their Spring lines, or will be in a short time. Men's Wear Review saw a number of the models, both in suits and overcoats. The general tendency of these models is more conservative, although there will still be a sprinkling of novelties for the young men who seek the height of fashion as dressers. Waist lines are dropping a bit lower than last year; there is a greater fullness in both the chest and back; pinch backs are not quite so numerous; and sack coats are, in some cases, longer. Overcoats are very full in some cases, though there will still be some form-fitting models. Efforts are being made to turn out a good motor overcoat for the early fall or spring weather, an overcoat that has plenty of room in it and that buttons closely to the neck.

Some of the Models

For young men in more conservative designs there is a single-breasted, one-button model. There is an arrangement on this coat whereby it buttons on a concealed button and is thus held in proper shape when, apparently, not buttoned at all. It has a flare skirt, but has a wedge effect that hugs the hips rather than spreads out. The full chest takes the place of the pinch chest, and the back is also broader than last year's models. This model has patch pockets and all pockets are without flaps. The lapels are dropped a trifle, and the sleeves slightly wider than last year.

A very extreme style for young men was also seen. This coat runs 32½ or 33 inches in length and has very long, crescent pockets. It is two-button, and has square notch lapels. The back is snugger than the model described above but has the same wedge effect hugging the hips. It has round corners.

For conservatively dressed men, the sack coat this year is not so tight fitting as last. It has, however, the same lines as the last year's models with the broader breast and back. It is a trifle longer than those shown for Spring, 1920, and many of the models are shown with

out flaps to the pockets. The vent is not quite so long.

In a double-breasted sack coat the patch pocket is shown with flaps on all the pockets. Here, again, the vent is shorter and two and three button models are to be seen.

Overcoats

The Spring overcoats are very full, being shown either with or without the raglan shoulder. They are made with and without the patch pockets, but all have the flaps. There are some three-button styles, but most of two-button. There is a sprinkling of the form-fitting coat, but the shoulders are, as in the sack coats, wider than last year.

A special motor coat has been designed with a 90-inch skirt, with wide, loose back, giving lots of room to the wearer. It is shown with and without the raglan shoulder. It is so designed that it can be buttoned close to the neck in the cool spring evenings and is the best production of its kind seen in this country. It is three-button and with belt.

Following are the style recommendations of the International Association of Clothing Designers for Spring and Summer, 1921. Charles Nickel of Toronto and Emil Regal of Montreal are members of this committee.

The style report is based on size 36.

"The International Association of Clothing Designers, realizing that the public has been placed in uniform by conservative styles during the past few years, owing to war exigencies, and the request of the Government for conservation, do now declare that period has passed and male attire will now be distinctly of the sport type, thereby giving expression to more individuality.

"General specifications for young men's models.—Waist length, sixteen inches; body tracing; back skirt effect, close rounded hip; back skirt finish, 12-inch hook vent or 10-inch plain vent; shoulder width, 4¼ inches, effect square; lapel shape, medium peak or square notch, width from 3 to 3½ inches; gorge line, medium low; button spacing, medium high; front, full cutaway, corners boldly rounded; front effect, full chest; pockets, style optional, flap or patch pockets 9¼ inches from armhole; sleeve size, width at elbow 14 inches, at cuff 11 inches, well hollowed at inseam and rounded at elbow.

"One-button sack.—Button placed at waistline; waist effect quite pronounced; gorge low; lapel 3¼ inches wide, quarter

peak, open notch; shoulder width, 4½ inches, square effect front, extreme cutaway; sleeve, finished 4 inch vent with four buttons; narrow cuff set on; pockets, narrow slanting flap, shaped to correspond with front edges; back finish, 12 inch hook vent. Vest for one-button coat, narrow athletic shoulder, 15½ inch opening, deep scye, 5 buttons, 4 to bottom; deep cutaway points.

Three-button sack. — General specifications prevail. Position of buttons, lower button one inch above pockets; front slightly cutaway, well rounded corners, style of lapel and pockets optional.

"Four-button sack. — General specifications prevail. Natural gorge, short lapel, soft roll, straight front, rounded corners, 10 inch plain vent. For four-button sack coat, vest to have six buttons with a 13½ inch opening. Long points.

"Two-button double-breasted sack.—General specifications for young men's model prevail. Pockets straight or patch. Medium gorge; lapel, quarter peak. Lower button one inch above pockets, button four inches apart to stand three and one-half inches from the edge.

"One-button double-breasted sack.—Same as two-button double-breasted sack, except button at waist-line to be four and one-half inches from edge, 30 inches long.

"Men's conservative sack.—With two or three buttons, length 30½ inches, vent, 16 inch below and 12 inch cuff, with two buttons; medium width lapels, natural width shoulders, plain centre vent; regular pockets. Men's two or three button double-breasted sack, same specifications prevail; 30 inches in length.

"Young men's trousers.—Young men's plain bottom trousers, knee 7½ inches, bottom 15½ inches. Young men's cuff trousers, knee, 18 inches, bottoms 14¾ inches.

"Vests.—Single breasted, no collar vest, 5 buttons, opening, 15½ inches. Long points. Pockets optional in style.

"Overcoats.—Style tendency for Spring is for boxy effects. The coat should be 38 inches long with 8 inch open side vents. Slipons will be made in both regular narrow shoulder and raglan effects, 42 inches long, half belt 17½ inches to centre of belt.

"Boys' clothing.—In reference to styles for boys' suits, the liberal use of yokes, pleats and all around belts will be continued, both in single and double breasted coats. Style of pockets optional, length of coats 26 inches for size 14. Double breasted sack coats can be made either with or without belts. Plain back with or without vents. Pockets and lapels to follow young men's lines. Reefers and other naval styles will be decidedly popular for juvenile sizes. Knickerbocker trousers will be made with medium peg top. For golf pants, cuff buttons, finished with three buttonholes. Boxy effects in boy's Spring overcoats will be popular. Belts will be optional."

Austins "Skidoo" Sale Awaited by Countryside; A Genuine Sale Brings Satisfactory Results

Originally Started in Clothing Department Has Now Spread Over Whole Departmental Store
—Gets People In and Good Chance Afforded to Show New Fall Goods
—Features of the Sale.

IT WAS many years ago that the slang "skidoo" came into vogue and, like all other slang expressions and like the proverbial dog, it had its day. For a short few months the small boy on the street and not a few of the big ones used the word with persistent regularity when he wanted to convey the meaning that something had gone, was going or was wanted to go in a hurry. And then, a new slang expression was thought out by the experts of trite sayings and "skidoo" was relegated to the ancient past. For some reason, the figure 23 got mixed up with the word; why, has never been explained. But it was and for a time the two lived and thrived, then faded and died.

Austins of Chatham Make Them Live

It must have been twelve years ago that "skidoo" and "23" had their run with the users of slang. For it was twelve years ago that Austins of Chatham started their "skidoo" sale. Mr. Grey, manager of the clothing department, started the sale, seizing upon the word and associating it with the mystic figure "23." There is much to be said for the sale when properly and honestly

conducted; it affords an opportunity to get rid of a lot of odds and ends, and to get rid of them honestly and with the full knowledge of your customers that everything is above board and as advertised. According to Mr. Grey, with whom Men's Wear talked, this is the kind of sale Austins have tried to run year after year. Originally starting in the men's wear department, it has now spread all over their departmental store and, though there is no profit in the sale, it is one of the big advertising stunts of each year. "Watch for Austins Annual Skidoo" is the opening announcement that appears in the Chatham press along about the middle of August, and around about the 20th of the month the sale is in full swing. Previously the sale has been run only one week; this year it will run two weeks.

Best Advertising of the Year

"It is the best advertising of the whole year," said Mr. Grey to Men's Wear Review. "It clears out a lot of odds and ends and it booms business at a time when business is ordinarily quiet. In suits alone, we will probably sell 75 on one Saturday and we will also clear

out many other odd lines that we don't want to carry over to the next season no matter how good the merchandise might be. I believe we have the cleanest stock in the country, because of this annual sale.

"In advertising we carry full pages in the local papers and, in addition, we bill the country. We make it a real event and people look forward to it as people in other towns look forward to the Dollar Day. We place handbills in all the homes in Chatham and in the factories."

Good Introduction to New Season

Of not the least importance, according to Mr. Grey, is the fact that this sale is an introduction to the incoming season's goods. Summer is over so far as the great bulk of the buying is concerned, and a new season is dawning. Hundreds of people are flocking to the store and, besides seeing the goods that are advertised for sale, they have a look at the new fall goods which are also shown at this time. Not only do people come in to take advantage of the special offers made in the dying season's goods

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The above is a picture of the men's furnishing and clothing section in Austin & Co., Ltd., store in Chatham, in which they advertise their "Skidoo" sale. A full account of the manner in which they operate this sale is given in the accompanying article.

News of the Clothing Trade

F. J. Paul, clothier and furnisher, of Danville, Quebec, is reported sold out.

Penmans, of Paris, held their annual picnic on Wednesday afternoon, August 11th.

The Department of Justice of the United States government is conducting an investigation to see if the closing down of several of the woollen and cotton mills is due to a conspiracy amongst manufacturers to continue high prices.

John E. Boswell, of the firm of Morrison & Boswell, of Toronto, woollen importers, was the victim of a stroke while playing golf at Oshawa on August 18th and died a few minutes later in the Oshawa General Hospital.

G. H. Waterbury, of Wolfville, N. S., has taken over the business of the late F. K. Bishop. The business is styled Waterbury Co., Ltd.

Harvey Wilson and F. P. Blackhurst, of Paris, had their stores burglarized on Sunday night, August 11th, and several dollars taken from their tills.

The Strand Tailors opened a new store at 364 Yonge street, Toronto, on August 14th.

J. H. Curle, of the Retail Merchants' Association of Manitoba, told the R.M. A. and retail bureau of the Board of Trade of Vancouver that great benefit had been derived by Manitoba merchants from the course of lectures on business given at the University of Manitoba.

Maybee, Ltd., of Moose Jaw, held their annual picnic at the farm of Mr. Maybee on Saturday, July 31st. The picnic took somewhat the form of a celebration in honor of the increase in business in the first seven months of the year.

E. D. Bruce, Ltd., of 401 Hastings St., East, Vancouver, B.C., recently bought out the Jonah-Pratt Co., of that city. Two years previous to taking over this store, Mr. Bruce was manager of Clamans, Ltd., of Vancouver and for eight years previous to this was with Clubb & Stewart.

A. D. Renault, of Armstrong, B. C., is moving into his new store about Sep-

tember 15th. He is putting in all new fixtures and the store has a 50-foot frontage and a depth of 100 feet. Forty feet at the back of the store are being used for a stock room and a 40-foot cedar cupboard has been installed.

J. Hunter & Co. store at 117 King street, west, Toronto, was entered Saturday morning, August 21st, and several hundreds of dollars' worth of merchandise stolen.

Clothing manufacturers of the United States have asked the United States Chamber of Commerce to make an inquiry into price conditions and make a public report thereon.

Pennsylvania clothiers in convention assembled recently urged four selling seasons which might accomplish the continuous employment of labor and shorten the time between the buying season at wholesale and the selling season at retail.

Onesime Beaulac, of Bondy & Beaulac, Three Rivers, Quebec, is dead.

Sidney J. Clayton, Canadian representative of the J. H. Buckingham & Co. Ltd., and Gerrish, Ames & Simpkins, Ltd., London, has moved from 606 Carlaw Building, Wellington street, Toronto, to 6062 Front street, Toronto.

Clothing manufacturers in England are preparing models of standard clothing. The campaign for standard clothing in England seems to be gaining ground.

Edw. Byers, of Vancouver, has opened a tailoring establishment on the top floor of the Orpheum building. He is well known in musical circles, being vice-president of the Men's Musical Club and past-president of the Chalmers Choir.

Hat Workers in England are negotiating for a further increase in wages. Their present scale is 95 per cent. above the pre-war rates and they are asking for a further advance of 25 per cent. If granted, it would mean that their wage scale would be 120 per cent. in advance of the 1914 scale.

N. J. Glass's store at Richmond Hill was broken into on the night of August 29th and a considerably quantity of goods stolen.

No Advances in Tweed Headgear

Spring Prices About the Same as 1920
—Tweed Hats Will be Smaller Shape

According to Jack Brill, of the Brill Hat & Cap Co., of Toronto, prices for tweed hats and caps for Spring 1921 will be about the same price as Spring 1920, at least they will not be any higher. It is probable that the high price of felts had a good deal to do originally with the popularity of the tweed hat and the greater use of the cap; but this seems to be not so much the case as it was formerly. Both the tweed hat and cap have now a distinctive style of their own and the creations made of English and Scotch tweeds are becoming more popular than ever. Mr. Brill stated to Men's Wear Review that they were making every effort to place on the market both a hat and a cap that would come within the limit fixed by the luxury tax.

The styles in tweed hats for the coming Spring, according to Mr. Brill, vary somewhat from those of a year ago, the newer styles following along the lines of the felts. The whole shape will be somewhat smaller. The crown will be lower and the brim narrower, though Mr. Brill does not believe this style has come to stay. For the most part, the bow is at the side of the hat, but there will be a few lines with the bow at the back. Spring lines will range from \$24 to \$42 a dozen. Cap prices will range from \$15.00 to \$36.00 a dozen. These are made up in English and Scotch tweeds with silk linings. Many lines are in the lighter colors with a fair sprinkling of the heather shade.

The Brill Hat and Cap Co. commenced operations in Toronto in February and was organized by Jack Brill, who had been with another firm for some years prior to starting up for himself. When he was ten years of age, Jack Brill sold newspapers on the corner of King and Bay streets. He started in the manufacturing business in a very humble way, engaging two machines at \$10 a month as a starter. His new plant now has 38 machines in it and the capacity of the plant is 300 dozen hats and caps per week.

Putting Over Boys' Ad.-Writing Contest; Successful Venture by Montreal Firm

A Suit Referred to in One of the Ads. Is Displayed in the Window as Illustrating Quality —
Live Mailing List Secured—Competition Well Timed and Meets With Hearty
Response From Boys.

A BOYS' ad. writing contest was recently successfully run by J. H. Blumenthal Sons, Ltd., of Montreal. In explaining the contest to Men's Wear Review, E. V. W. Gilbert, the advertising manager of the firm, produced the original advertisement which appeared in the Montreal papers announcing the contest. In this announcement it is stated that the contest closes on a certain date, that any boy may compete, sending in as many ads. as he wishes with name, age and address attached to each ad. Each ad. must be on a different sheet of paper and pictures may be drawn for the ad., though this is not necessary. Help is allowed from father or mother, and it is suggested that guests at the house or at any house party might be induced to render assistance to the boy who is out for the prize.

Success From Beginning

From the very beginning, Mr. Gilbert stated, the competition was a success and keenly contested. Numerous telephone inquiries testified to the fact that the younger generation is as alive to the necessity of economy as the older, for they all seemed out to win the prizes. The first prize offered was any boy's suit and a merchandise order for \$10; the second, choice of a suit; and the third, a merchandise order for \$10. No strings were attached to the offer, and the results were entirely satisfactory from the standpoint of increased business and as a means of widening the store's circle of patronage.

The prizes offered were sufficiently generous to induce a large number of boys of all ages to enter as contestants and in all some two hundred replies were received. The greater number of these were designed after the manner of a layout as it is technically known in advertising, occasionally illustrated by cuttings from current publications or by original drawings. The latter type, however, were inferior to the literary side of the competition and the layout variety proved to be less original than the straightforward reply framed in the form of a letter.

Some of the Answers

The prize-winning answers were selected with great care and were the products of three Montreal boys of twelve years or thereabouts. Written for the most part in lead pencil, they afforded an amusing but quite remarkable insight into the sartorial tastes of these men of the future. Style, it seems, is as vital a factor with the youngster of eleven as is the quality of durability, and not the least of the gratifying tributes



to their merchandise which were received by the firm was the quite patent fact that these replies were unaided by eager parents but were original productions in almost every case.

Factors Entering Into Decisions

The factors which influenced the choice of the prize winners were as follows:

1. The double suggestion relative to the large stocks carried by Blumenthals and also the long period of years the firm has been in business, as was evidenced by the letter receiving the first prize when it was mentioned that a similar contest had been run by the same firm twenty years ago.

2. The suggestion regarding the workmanship on Blumenthals' garments which never lose shape.

3. The suggestion of service giving quality which, as Blumenthals' slogan has it, means "last longer."

The last suggestion embodies one of the most potent factors in successful advertising, and Blumenthals were quick to perceive its value and to adapt it in a practical and original way to their own needs. The third prize-winner stated in his letter that his mother bought a suit for him at Blumenthals which he wore for two years until he was too big for it and then his thrifty mother saved it for his younger brother, who was then wearing it for the second year. The suit in question was put on view in Blumenthals' window, and no better advertisement relative to service and quality could be devised. It proved to be a drawing card of fine quality.

Suggestive to Advertising Manager

A competition of this nature also affords the advertising manager an outside viewpoint on personal advertising, which is particularly valuable with reference to getting the boys' trade; incidentally, it created a good deal of fun and entertainment at parties at which Blumenthals'

name was frequently mentioned. That is of value to the firm. It brought boys to the store as well as their parents, and in this way has been responsible for no little business. The prize winners lost no time in claiming their rewards, and in one case of the three winners the mother purchased four additional suits while in the store. One of the other mothers has five young sons at home, and it is quite likely that a large percentage of her purchases will be made at this store.

Time of Contest Well Selected

The timing of the competition was, of course, carefully planned. By advertising the preliminary announcement in June, interest was well sustained throughout July until early August, and the awards were announced in plenty of time before the reopening of the schools so that the results, if any, would have the best possible effect. It is estimated that approximately 1,500 lines of preliminary advertising were required to introduce the competition and from this a valuable boys' mailing list of over 200 names was secured. Mr. Gilbert expects to take advantage of this and will follow it up with a series of letters to these boys, suggesting, among other things, that they send in a list of names of their friends. From this he hopes to get 1,200 names which will constitute a good, live mailing list.

Letters of Thanks

All in all, Mr. Gilbert stated that the venture was well worth the expense put in it. One especially pleasing feature of the competition was the expression of thanks from parents of the successful contestants. One letter read: "Kindly accept our most sincere thanks for the lovely suit which you so kindly awarded our son Lucien as second prize. Be assured that if everyone knew of the satisfaction which you give your customers, they would go nowhere else."

DO YOU KNOW WHEN YOUR CUSTOMER'S SUIT WEARS OUT?

When you sell a man a suit, make out a card and file it away under a certain date with a small description of the suit noted on the card. About six or eight months later write this man a letter referring to that "brown suit bought some time ago." Ask if the service the suit rendered was satisfactory. Tell about the new suits you would suggest for his dress-up suit and the old brown suit for every day. Tell the advantages of the new suits over the old ones in quality and style. It's a good system. It holds your trade that might be attracted by some other merchant's advertising.

Collections Important During Uncertain Period; The Individual Element Once Again Assertive

Merchants Should Make Every Effort to Turn Over Stocks as Frequently as Possible—Banks Curtailing Credits, Why Not You?—Look After Collections Monthly—Pay Your Bills, Make Others Do the Same.

IF THERE is a feeling of nervousness in the trade with regard to Fall business and the outlook for next year—and there seems to be such a feeling, particularly in the larger centres of population—it is all the more imperative that extra care be exercised in the matter of extending credits, either long or short term, to customers. The banks, partly because they require the money to finance the forthcoming crops, have gone a long way toward curtailing credits to manufacturing and retail interests. The wise merchant will exercise the same due caution. He should do so at all times, but particularly so when pressure is brought to bear on his business by the financial institutions of the country.

The Individual Element Again

It is certain that business will be harder to get during the next twelve months than it was during the twelve months of 1919. Merchants will watch their businesses much more closely than they have with regard to the smaller details, with regard to buying, and with regard to the best methods of merchandising their goods to get quick turn-overs. Nearly everything in the zone of business today hinges upon the sincerity of the interest that the individual takes in the performance of his duties. All occupations are suffering from the indifference of the bulk of their operatives. Both men and women workers do not seem to see that the losses their neglect and half-hearted work entail bulk to a terrific total which is projected directly against their own comfort. Many have more regret over the loss of a dollar than they have over the loss of the consciousness of duty. The real fact of the matter is today that the country is in far greater danger of a self-indulgence panic than it is of a money panic. Safety, prosperity and the ability to enjoy more fully the privileges of the present advancement of civilization are each wrapped in the desire to serve in the manner that the individual himself would be served. Such a belief practised makes one first worthy of prosperity, then presents him with it and protects him in it. Money, currency and credits are too much thought of as all-powerful elements to which the individual feels himself unrelated insofar as they show the direction of our commercial travel. A noted writer has said: "Money and the use or tightness of its flow is incorrectly looked upon as the power of trade whereas it is merely

Why Sell Without Profit? Value of Organization

Merchants all over Ontario with whom Men's Wear Review has talked have frequently referred to the practice indulged in by nearly all merchants, that is, selling certain well-known lines of merchandise without any profit. The lines most frequently spoken of are overalls and underwear.

On each occasion when this matter is referred to we have always made the same reply, that is, that organization locally would do much to overcome this needless forfeiting of legitimate profits. We can see no reason why any concessions should be made to laboring men, for instance, in the way of selling them any merchandise without a profit. It neither makes for the self-respect of the working man or the business of the merchant; moreover, it is a losing proposition, taking up time, space and running away with profits on other lines, because, as a matter of fact, there is a loss in selling at cost price. If local organizations were formed, better understandings would result between merchants and they could come to some agreement with regard to these lines of merchandise, as well as on other matters of mutual interest and concern. It has generally been the custom to make these lines as leaders or coaxers to further trade. It seems to us, however, that the day of such leaders and coaxers is passed. In the great industrial army—an army which, in reality, includes all in the ranks of labor and capital—no one is giving their services without profit. There is no reason why the merchant should.

a material to which certain natural properties belong after man has put motion to it. Money is the belt that connects the fly wheel on the motor of brains to the pulley on the generator of brawn." After all, the individual element is the telling factor in business and the more of it that finds its way into business during the coming months, the better for the business.

Credit Man's Advice

In conversation with the credit man of one of the large wholesale houses in Toronto, W. H. Lamonte, it was strongly advised that stocks be kept as well assorted as possible; at the same time they should also be kept as liquid as possible. In getting in touch with the retail trade in his line, he tendered them the following advice:

"For several years we have been passing through very abnormal times, and it is evident this unsettled condition is still with us, making it necessary to give business, whether large or small, most careful study.

"Prices, as you will observe in looking through this bulletin, are still advancing, and as long as these conditions remain, credit is being stretched to the limit.

"The retail merchant, as well as the jobber, should put forth every effort to turn over his stock as many times as

he possibly can, and also to promptly collect his outstanding accounts.

"To get his money in will help every merchant to maintain an easy financial position as well as provide means to keep his stock well assorted and thus give service to his customers.

"The reports regarding the crops throughout this province are most encouraging. The farmer will, no doubt, obtain high prices for his products, and in consequence be in a position to cooperate with the retail merchant by making prompt settlement of his debts.

"We would suggest at this time of of the year that you go over your accounts very carefully, see that your bills are rendered promptly every month and that customers who do not respond get timely reminders. The result of such continuous effort, we feel, will be encouraging to you."

A Banker Agrees

Men's Wear Review showed Mr. Lamonte's advice to one of the leading bankers of the city, with the result that there was a hearty agreement on his part. "There is only a certain amount of money now available," he said, "for credit and when this is used it can't be used again. By prompt payments, the business of the country can be carried on much quicker than by slow, dragging

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The above is a picture of a Fall display of hats and caps in the window of Mounteer & Eddington, of Chatham. It was put in about the 15th of August. Mr. Mounteer stated to Men's Wear Review that he usually dresses his window with a Fall showing of hats about that time in August. He explains that while there may be no immediate results from such a display, yet he sees them later on and knows that his windows attract attention. He figures out that men have stopped thinking about Summer hats by that time; if they do want a Summer straw as late in the Summer as August 15th, they will come to buy it regardless of window display. By putting in his Fall display the middle of the month, he gets men thinking about Fall buying in lines of men's wear. Very often he has noticed that the first Fall purchases date back to his first display; the customer invariably starts out, "I saw a hat in your window a couple of weeks ago."

Day of Merchant Tailor is Passing; Men Not as Well Dressed as Formerly

And the Merchant Tailors Are to Blame For It Themselves, Says Archie McPherson, of St. Thomas—Have Allowed Their Business to Drift Away Without Struggle.

THAT merchant tailors are to blame for the inroads that the ready-made clothing has made in their business is the conviction of Archie McPherson, of St. Thomas. Mr. McPherson is very strongly convinced that the men of to-day are not as well dressed as the men of fifteen or twenty years ago. True, there are more lines to the modern suit, more curves, pinch backs, and, perhaps, more style as we understand style today; but in his opinion these do not constitute the well-dressed man. In the thirty-five years in which Mr. McPherson has been in business, he has seen the lot of the journeyman tailor go from bad to worse, and many merchant tailors go out of business because they have, without a struggle, allowed the ready-made man to beat him out. The result today is that men are not learning the trade. The days of apprenticeship when wages stood at zero for months till a rudimentary knowledge was gained of the craft and when a dollar to three or four dollars a week sounded like big money, seem like a far-away dream.

As Good And As Cheap

"We have allowed the ready-made people to take away a lot of our trade," said Mr. McPherson to Men's Wear Review. "The young men of today are dressed all alike, with the set lines and curves and pinch backs. They have never had a decently made suit of clothes and the young men of today are not as well dressed as those of fifteen or twenty years ago. There is no individuality in their clothing. Merchant tailors, I believe, can put up a better garment at the same price as the ready-made firms if they will only go after the trade. We can give better values. But the average tailor has allowed the young men's trade to drift away from him because he has not given him the class of clothing that he wants.

But Mr. McPherson, though gray hairs are not infrequent in his head, does not propose to lay down on the job. He is going to better equip himself for this class of work, believing that he still has a place in the battle of the survival of the fittest, because

he thinks the hand-made clothing is the fittest.

Mr. Beal Agrees

And Mr. Beal, of Beal and Martin, of St. Thomas, talked in much the same vein. He believes that trade unionism has done a good deal to keep apprentices from entering the trade because they pay the inferior workman as well as the superior one. Things, he says, are only half done, though highest wages are paid for such work; that is why men will not learn the trade any more because it takes first-class work.

A. M. Hobblerlin, of the House of Hobblerlin, expresses uncertainty regarding the future prices of clothing but sees no immediate drop unless it be at the expense of the clothier.

"On the one hand," he said, "we have the increased wages granted last June to contend with—\$3 a week to girls and \$5 a week to the men. All manufacturers have their books placed for to-day's prices, not only for Winter delivery but for Spring delivery also. On the other hand, there are restrictions of credit by the banks, closing down of woollen mills in the United States, and lower prices for wool. As to lower prices during this Winter, I do not expect much reduction unless through a restriction of credits by the banks to the merchants who are now carrying their stocks of clothes and would be forced to convert their stock of clothes into cash."

Are Piece Goods Coming Down? Varying Opinions Are Expressed

Secretary of Clothing Manufacturers' Association of Montreal Sees No Immediate Relief—President of American Wool Co. Sees Cheaper Clothes, But Not Cheaper Cloth—Journal of Commerce Announces Reduction.

THAT a reduction in the price of piece goods would bring no immediate relief to the ultimate consumer is the opinion emphasized by the secretary of the Clothing Manufacturers' Association of Montreal in an interview with Men's Wear Review. He pointed out that manufacturers were carrying large stocks which had been bought at high prices and which would have to be consumed before the public would experience that kind of relief which is so frequently referred to in the public press.

"Clothing has to be manufactured in advance of the season in which it is to be worn," said the secretary, "and I am afraid the people who are postponing their buying are in for a long wait. Relief can only come more speedily through increased production all along the line. Clothing prices may be shaded a trifle but so long as the chief factors—material and labor—remain stationary, no relief can be expected."

Conditions in the U. S.

Recently William M. Wood, president of the American Woollen Co., when interviewed, stated emphatically that he could hold out little hope for a reduction in piece goods in the United States for the Spring of 1921. Mr. Wood said that the company's mills which have been closed in several places throughout the States on account of lack of orders would not be re-opened before Labor Day and possibly not then.

"The prospects look bright, but that is the most I can say at the present time," said Mr. Wood. After expressing his belief that clothing would be cheaper, Mr. Wood went on to say, "Remember, I said clothing, not cloth. I deal in cloth and not clothing. It will be at least 90 days after we open before we can get goods ready for the clothiers' samples. Much will depend on how this year's samples sell. If they go well and the people buy clothes it will probably mean overtime work. But if the clothes don't sell, it will mean that the mills will be closed again."

Announces 15 to 20 Per Cent. Reduction

This information is quite contrary to that contained in an announcement by the Journal of Commerce of New York on August 27th. This announcement in part, is as follows: The decline in woollens and worsteds which will be shown in the Spring opening, soon to become general through the market, will approximate 15 to 20 per cent., according to present market belief. It is generally understood that whatever is done by the many large and small producers outside of the American Woollen Company will be strongly influenced by the action which the big company sees fit to take. The trade will consequently not be sure of itself until the leading factor has made its opening. The trade will be surprised if this action does not come between Labor Day and the middle of September.

Think and Plan Window Displays

Clement Keiffer, Jr., is the display manager of C. A. Weed & Co., Buffalo. Last year in forty-two display contests he won forty-four prizes; this he did by winning two prizes in two of the contests. The Haberdasher, New York, recently interviewed Mr. Keiffer, getting from him some of the essential points in window dressing. We quote from The Haberdasher, as follows:

"Most of all," said Mr. Keiffer, "display men need this admonition—think." By that, he explained, he means that the display man should keep his work in mind wherever he is, in connection with all that he hears and sees, noting whether he can use a scene or a topic for a window setting. Once the display man gets into the habit of doing this it becomes second nature to him and he finds

his interest in his profession vastly increased and his ideas multiplying much faster than he can utilize them.

"The biggest benefit to the display man comes from taking photographs of his windows. Naturally he looks into the camera before it is snapped. He gets to notice that a form is not straight or a coat is wrinkled, or there are threads on the floor, or the window is dirty. These observations help him to avoid such faults in the future. Every merchant should encourage his display man to take photos.

"For high-class goods unquestionably the sparse trim is the best. It conveys the atmosphere of exclusiveness and of art and refinement, all of which are effective when fine goods are displayed.

"Another thing, the display man should learn to borrow. He ought to be an expert borrower. Some of the most elaborate effects may cost only a few dollars by thoughtful borrowing.

Action Probable Re Cancellations

Bradford Chamber of Commerce to Look Into the Matter

The Department of Overseas Trade in their recent bulletin in dealing with woollens and worsteds refers to a matter that is very pertinent to the Canadian trade at the present time. The bulletin says, in part: This industry has recently experienced rather quieter conditions, and new orders are coming in less freely. Nevertheless, spinners and manufacturers both appear satisfied that business will continue sufficient to keep machinery employed pending the revival of buying orders, which, they contend, is inevitable in view of the fact that the world's stocks of manufactured goods are far from being replenished. There is, however, one factor which is causing grave concern, that is the rapid and serious increase in the number of cancellations of orders. To such an extent is this growing that the Bradford Chamber of Commerce and all affected trade organizations have taken up the matter and are endeavoring to find a remedy for an evil which seriously threatens the contract system.

It is, of course, recognized that in certain circumstances, such as unreasonable delay of delivery of seasonable goods, the buyer has a perfect right to cancel orders, but it is contended that changes in market conditions do not afford justifiable reason for cancellation either by the buyer or the seller. The matter is approached as being quite contrary to the code of business honour in this country and a blow to the contract system, which, if not checked, will seriously endanger it. The Woollen and Worsteds Trades Federation has appointed a Commerce Committee to review any cases of alleged improper cancellation and to fight such cases where they may consider the impropriety established. The main point of view which will be adopted is that, where a contract has been placed, a cancellation will be improper if made on the grounds of subsequent market changes.

What action can be taken with offenders in this respect is rather difficult to state, but undoubtedly producers in the various sections will be placed in a position where it will be a simple matter to learn the names of firms which have offended, and can then act as they see fit to ensure themselves against risks in doing future business with them.

But they involve a great amount of thought and work. The war windows you produced in The Haberdasher were all planned six months in advance. A long time is necessary to cover every detail and to build the setting."

Difficulties Created by Many Cancellations; Better Understanding Through Co-operation

Manufacturers Say the Only Thing For Them To Do Is To Dispose of Goods at a Loss or Not
Dispose of Them at All—In Favor of Piece Work—Retailer Should
Have Been More Conservative.

CANCELLATIONS in manufacturing and wholesale houses in Montreal have, according to the best information obtainable by Men's Wear Review, been very heavy. Some houses have reported these to be as high as 70 per cent. of the booking orders secured; others have experienced only a small loss varying from 15 per cent. upwards. There is scarcely a manufacturer who has not sustained some loss. Clothing manufacturers feel that they have been unjustly victimized in the world-wide game of tag that is going on in trade circles. The woollen manufacturer sells his bill of goods to the clothing manufacturer who, estimating from past conditions, books in his usual order and, in turn, waits for the retailer to relieve him of the manufactured product. But here the retailer starts cancelling his goods and an unforeseen contingency arises. He accepts the cancellations and, in turn, tries to cancel from the mills on future deliveries. But here the game ends, for the mills are not accepting cancellations of orders booked months ago, and it develops that the only way for the clothing manufacturer to get rid of his goods is either to dispose of the stocks at a loss or not sell at all. If it be true, as some of the manufacturers claim, that the retailer has not co-operated fairly in the matter of trade, then some of the former apparently feel that they have somewhat of a right to inform the public of their difficulty. It is true, perhaps, that the manufacturer could have forced the retailer to accept the orders he has booked; but, after all, the manufacturer realizes that the difficulties of the retailer are not less real than his own. It is he who has to bear the brunt of the public criticism and the public's indisposition to buy. At the same time, manufacturers feel that many retailers have overplayed the game during the last few years when trade conditions, on account of demobilization, have been particularly lively. He has bought away beyond his needs during these last few years and now has resorted to the method of wholesale cancellations of fall orders in order that he might maintain some kind of stability.

Retailer Should Have Been Conservative

Manufacturers say that the position would not have been so bad had the retailer been more conservative, for the cancellations have created an unhealthy conditions of affairs in the tide of com-

Undoubtedly, as is explained in the accompanying article, hardship has been incurred by the cancellations that have poured into many of the clothing manufacturers and wholesale houses in Canada during the last few months. Co-operation, at all times, is the solution of outstanding difficulties. For one section of the commercial world to continually accuse another of some breach of faith or contract in the conduct of business—even though justice is with the one side or the other as the case may be—will get one nowhere. Most retailers will probably admit that they have over-stocked themselves during the last few years and have, therefore, cancelled Fall orders. It is equally certain that most manufacturers and wholesalers would admit that they have accepted orders during the last few years which were never delivered or were delivered months and months late. The retailer had to have goods, so did the manufacturer and the wholesaler, and both were put to it during unusual times. In another article in this issue we argue that, by a better understanding between the manufacturer or the wholesaler on the one hand, and the retailer on the other, an order should be more in the nature of a contract. It seems to us that this information which comes from Montreal is an apt illustration of our viewpoint.

merce which usually runs so smoothly from the mills to the consumer. The public, too, is affected to a great extent, partly through a natural economic reaction following the war and partly from press propaganda relative to "fair prices." The great mass of the buying public is holding off, so manufacturers say, expecting a drop in prices.

Better Co-Operation Wanted

The solution of the outstanding difficulties between clothing manufacturer and retailer, so manufacturers say, is a matter of Dominion re-adjustment. There should be a better understanding and more co-operation between them. If every clothing manufacturer and every retailer would agree to subscribe to the principle of refusal to cancel any

obligation incurred the problem would lose its complexities in a short time.

Another of the difficulties of the manufacturer is in connection with the wage scale, so said one Montreal manufacturer, who bitterly criticized the idea of introducing so-called industrial engineers or standardized rates of pay into his factory. "It's all camouflage," he declared, "intended to placate the wholesalers and, in my opinion, there's nothing to it. Piece work, pure and simple, is the one and only solution as the American factories have proven among 75 per cent. of their number.

Believe Retailers Will Respond

Summing up the situation, Men's Wear Review was informed that though difficulties do exist between the various manufacturers and retail men, nevertheless the clothing manufacturers realize that the retailer will respond fairly when his stocks are cleared and no real animus is, therefore, rankling in their hearts. It is a recognized fact that it requires at least four times as much capital now to run a business as it did in pre-war days. And the present condition in the clothing trade is somewhat of a severe test of the "survival of the fittest."

FALL HAT DISPLAYS IN MONTREAL

Many of the Montreal hat stores are showing quantities of fall felt hats in their windows at present, the straws having been cleared out to a fraction of a dozen in all caess. Window cards in various snappy styles are advertising the feature of the new fall styles. One window of the C. A. Workman Clothing Store on McGill street features a fall hat display with several original touches. A battered and weather beaten sen-net straw is displayed prominently beside a new model felt and between them is seen a show-card which intimates that

"It's time to switch from that old straw kaydie."

While another card proclaims that the Workman store is

"First always. While other hatters are striving to dispose of their straws, we show you the first felts for 1921."

And still another states the fact that Workmans are

"First to show you straws.

"First to sell em out.

"First to show you fur-felt fads for fall, 1920."

Help Business by Telling of Store's Services

Not Only Prices and Goods Which Attract People to Your Store—Tell About Services in a Newsy Way—Helping Vacation Business by Mail Order Department.

By FRANK H. WILLIAMS

THE new advertising manager of a medium sized men's wear store was looking over the stock in the window trimming department one day when he ran across a neatly lettered placard reading like this:

"Check your bundles here.

"Use our phone free.

"Make appointments to meet your friends here.

"Our information man will answer any questions you may ask.

"This is a friendly store—make use of our service."

The advertising man looked at the card interestedly for a moment, then turned to the man who dressed the windows and who had been with the store for a long time.

"I presume," said the advertising manager, "that the store formerly placed this sign in its show windows, figuring that a lot of strangers who entered the city over the auto highway on which the store is located, would be attracted by it and come into the store."

"Yes, that was the idea," was the reply.

"But why don't you use it any more?"

"Oh, everybody knows all about these services now," was the rather surprising answer. "It got to be an old story so we cut out using the sign. Everybody knows about the services."

"Oh, they do, do they?" the ad. man ejaculated.

The very next day a new sign reading the same as the old one made its appearance in the show windows and, in addition, in the store's regular advertisement appeared a little box in which the attention of the readers was directed to these services.

If, as the window dresser had declared, everybody knew about the services, then it would be presumed that the sign in the window and the box in the advertisement would have failed entirely of producing results. But what really happened? Five strangers, who so far as employees could recall had never been in the store before, availed themselves of one or more of these services on the next day and two of these strangers made purchases and eventually developed into being regular customers. It was very evident that "everybody" hadn't known about the services.

All of which calls attention to the fact that it is not always prices and goods which attract people into a store and that once people have been brought into a store of their own accord it is quite an easy matter to sell them goods. In other words the emphasizing of the

services rendered by a store, outside of the actual sales and delivery and charge account services, is a mighty good business every now and then in spite of the fact that the services have been advertised before and are, perhaps, old stories to the employees of the establishment. And the size of the store makes no difference in the matter—it is equally as profitable for a small store to do this as for a large store.

Furthermore the telling about the store services in the advertising gives a pleasantly interesting news value to the ads. and rather tones down the necessarily eternal screaming of prices and quality.

Men appreciate services which are apart from the strict selling of goods and are quick to avail themselves of all opportunities of using such services to advantage. For instance a medium sized store recently inserted the following small announcement in the middle of a large sized advertisement:

"Visit our neckwear department and learn just exactly the color and kind of neckties you should wear. This is a very helpful service and you will be interested in the illustrations we have prepared showing the kinds of ties that should be worn by men of various types."

The response to this little advertisement was immediate and large. Many men came in to look at the advertisements which, by the way, had been painted by a local sign painter and while not particularly wonderful as examples of art, yet graphically showed how a certain kind of tie looks best on a man with a long, thin neck and how another kind of a tie looks best on a short, stubby man. The preparation of the illustrations for this service took but a short time and the results were well worth the trouble and expense involved.

Another service much appreciated is told about in the following little news extract from a large advertisement:

"Remember when you go away on your vacation that our faithful mail order service will follow you, wherever you go. Orders can be placed for any merchandise sold in the store and will be filled promptly and given the same personal attention as if you did your own purchasing."

This service might be an old story with this store and all the employees might feel that all the store's customers knew all about it, but it is sure that unless emphasis is given to this service through advertising it from time to time during the season, mighty few men will avail themselves of it.

And though store services may be old stories it is always possible to give a new, refreshing and newsy touch to them. For instance, let's consider this matter of the free checking of parcels by the store. Suppose that instead of merely making a bald and uninteresting statement to the effect that the store offers this service to everyone who comes into the establishment, the store published this sort of a newsy little story about the service:

"THIRTY-FOUR MEN AND ELEVEN WOMEN—used our free checking service in the past few days. Among the articles checked were a baby carriage and a shot gun! This service is one of the most popular of the many services we conduct for the benefit of our customers. Avail yourself of this service when you drop into the store burdened with parcels, packages, grips, etc., you don't want to lug around while transacting your business."

Telling about the checking service in this unusual way would be sure to arouse a lot of interest which would not be aroused by the ordinarily uninteresting statement that the store conducts the service. It would also be calculated to bring a lot of strangers into the store.

So, too, the little corner of the store or the room devoted to a playground for children while the mothers purchase the kiddie clothes at the store, can be told about in a newsy, entertaining fashion that will go far toward impressing the service upon the minds of those who read the advertisement and thereby booming the children's wear department.

For instance, this sort of a story might be printed about it:

"Our hobby horse travelled at least 761 miles yesterday!

"All day long the hobby horse in our children's department was kept going at a gallop by children whose mothers were buying clothes for them. The youngsters didn't give the old nag a single moment's rest and the distance covered by our hobby horse shows how popular this children's department is with mothers and with children. Bring YOUR kiddie here the next time you shop for him."

Such a story about the service would attract a lot more attention than a dozen ordinary stories merely stating that the room is there ready for the use of those persons who wish to use it.

It is always good business to keep before the public the various services conducted by the store for the benefit of

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William H. Blair, Ottawa, Dies From Burns of Acetylene Explosion

Gas Lamp Exploded at Quyon, Quebec, in a Barber Shop—Had Part Interest in Montreal Store and Head of Blairs, Ltd., of Ottawa—Was Treasurer of Provincial Clothiers.

WILLIAM H. Blair, of Blairs', Limited, died Saturday afternoon, August 14th, at a local hospital as a consequence of burns and injuries sustained at Quyon, Quebec, a week previous, from the explosion of an acetylene gas lamp. His passing has removed one of the most successful of Ottawa's merchants and a man who, in the eight years he has lived in the city, had won a wide circle of friends and who had shown a keen interest in all matters pertaining to the city's advancement.

Mr. Blair and his family were at their summer home at Woodridge and on Saturday evening Mr. Blair went in his motor boat to Quyon to get a treat for his children and a couple of other children staying with him. He was in the barber shop and store of James McClelland, Quyon, when the lamp, into which Mr. McClelland was pumping air, exploded. Mr. Blair and Mr. McClelland were both severely burned, as Mr. Blair was standing at the counter only a short distance from the lamp. They received temporary attention at once and were then taken by boat to Britannia and from there, in Rogers and Burney's ambulance, to the hospital.

At first it was thought that Mr. Blair was the less severely injured of the two, but complications ensued and for the last two or three days very little hope had been held out for his recovery.

The late Mr. Blair was born fifty years ago in Montreal, where one brother, A. Blair, is in business. For some time before coming to Ottawa he conducted a haberdashery and tailoring establishment in Montreal under the firm name of Blair and Ross. He retained his interest in the Montreal establishment when he came to Ottawa, leaving the active management to Mr. Ross. Both in Montreal and Ottawa he was signally successful as a business man and by his integrity and high principles gained the esteem of all with whom he came in contact.

He was a member of the Masonic order, having joined many years ago in Maxville. Later he became a Royal Arch Mason, a Knight Templar and a Shriner, being connected with the Montreal lodges. He was also a member of the Canadian Order of Oddfellows. As an active member of the Glebe Presbyterian church, he will be particularly missed. He was an official of the Kiwanis club and a member of the Central Canada Exhibition association, being on several committees. He acted as chairman of the publicity committee in the absence of Mr. A. J. Freiman in the



The late William H. Blair, of Blairs Ltd., Ottawa, who died on Saturday, August 14th, as a result of an explosion of an acetylene gas lamp.

recent arrangements for the advertising trip to Malone. He was treasurer of the Retail Clothiers' branch of the Retail Merchants' Association of Ontario.

The late Mr. Blair is survived by his widow, two sons and one daughter, Gow-an, Flora and Robert, the eldest fourteen and the youngest six years old. The funeral took place from the family residence, 10 Woodlawn avenue, on Tuesday afternoon, August 17th, to Beechwood cemetery.

TELLING OF STORE'S SERVICES

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the public. And when it is felt that the reiteration of the fact that the store has these services has become an old story, then new life and freshness can be given to them by printing new stories about them. And then they never again need to seem old, because there is always something new and newsy and interesting and entertaining to be told about them if only the writer has a nose for news!

Gas White, Men's Furnishings, of Sault Ste Marie, has made an assignment.

Collar Styles For Spring, 1921

Prices Not Yet Announced But Slight Advance May Come

A marked change in collar styles is forecast for Spring, 1921, by the Montreal collar manufacturers, who state that popular demand is for the more comfortable, low collars, both stiff and soft. The latter variety are expected to be particularly strong next Spring, especially in fancy weaves, such as plain white piques and square and pointed fronts will be tremendously popular in all types of collar. Deliveries in most lines are away behind, and shortages in the more popular lines are handicapping retailers, who complain that they frequently lose business because their stocks of advertised styles are often exhausted and replacements are unusually late. This is something that has always existed, but never to the extent that prevails to-day. In fact, orders placed for Spring, 1920, are not yet all delivered in the case of one large concern established in Montreal.

Spring models will show decided changes as regards style. A new model of moderate height, which is said to be universally becoming to all types of men, is shortly to be introduced by the Cluett, Peabody Co., and similar changes are also forecast by Tooke Bros. It seems definitely decided that the day of the comfortable collar, either stiff or soft, for all round wear, has come to stay. Retailers state that their experience demonstrates a ready acceptance of soft collars by many customers, who formerly would consider this style only for hot weather use. Various reasons are given for its adoption beside that of fancied comfort. It is considered by some to be the economical collar, offering its wearer longer service than the starched variety. The 35 cent collar is most in demand by customers, it is said, but next Spring may see a slight increase in the price of the fancy weaves.

No definite pronouncements regarding prices will be made by the manufacturers until October next, when they hope that they will have caught up on deliveries and that the present shortage will be relieved to some extent.

There will be no change in men's dress collars. The bat wing collar, which is cut very open in front and about two inches in height, is preferred by the best dressers. Retailers should take especial pains with regard to fitting this type of collar for a customer, as a poor dress collar will destroy the good effect of any evening clothes, no matter how perfect they may otherwise be in detail.

The silk collar will not figure largely in next season's styles unless it be in the very fine expensive grades.

Importers of English collars maintain that they are getting better deliveries of their orders. Their prices have not advanced radically and it is possible that there will be an increased demand in that direction.

Manufacturers Now Advertise for 1930

The Advantages of Safeguarding the Future—Manufacturers Have More Than Just the Present to Consider—Must Make Business Secure for Years Ahead.

THE great development in household labor-saving appliances that has come about in the last year or two has given to advertising some unusual problems and promising opportunities.

If a woman has electric power in her house—and more than half of the women in the country have—and for any reason has to do her own laundry work, she needs no argument at all to convince her that a washing machine is just the thing for her to have. It is the thought of some far-seeing leaders in this industry that the great market and the absence of selling resistance may possibly bring about methods of manufacture and advertising calculated to do harm to the future growth of the washing-machine business. With this possibility in view they organized the American Washing Machine Manufacturers' Association, which comprises about ninety-seven per cent. of the country's producers in that line.

"The purpose of this organization," E. B. Seitz, secretary of the association, said to "Printers' Ink," "is in a general way to establish and insist upon a high standard of ethics in the manufacture, advertising and selling of washing machines. The need of this is shown by the mushroom crop of washing machines that has been springing up ever since the market became so great. A large number of local companies were formed to make machines and rush them on the market.

"If a manufacturer had only the present to consider he would not need to worry about ethical standards or anything else. Every manufacturer of washing machines in this country to-day—good, bad, or indifferent—has a volume of business that he cannot possibly hope to take care of. But it stands to reason that this is not going to continue for ever. So we must advertise now and work now to make the business secure in 1925, 1930 and succeeding years.

"The manufacturers have been quick to see the advantages of thus safeguarding the future. This is why they are going into advertising in such a big way—advertising not only to the user of machines but to the maker."

Mr. Seitz emphasized the fact that the manufacturers' association does not in any way attempt to fix prices. No division of market is made. The members are all competitors. They carry on their individual manufacturing, selling and price-making just as if they were in no association at all.

The advertising being done by the American Washing Machine Manufacturers' Association is an interesting commentary on the man'sidedness of advertising and also an illustration of the fact that printed advertising is only

one branch of publicity effort. No advertising in national mediums and newspapers is done by the association as such. But most of the campaigns being carried on by individual manufacturers are based upon ideas, facts and counsel supplied by the association. A member desiring to market a machine, say in the South, may, if he desires, consult the association headquarters and get dependable data upon which his advertising agency may proceed to lay out the campaign.

Vast Potential Market on Farms

"Figures right here in this office," he said, "show that more than 100,000 farm-lighting plants are installed in this country each year. For the farmhouse equipped with electricity the first of the electric appliances thought of is naturally a washing machine. This is inevitable. If a farm has electric power somebody is going to sell a washing machine on that farm. Is it any wonder with all this wonderful future market at our disposal that we are trying to get the whole washing-machine industry to a basis of manufacturing, advertising and selling that will enable it to live up to this great opportunity in a natural way and with the best possible results for all concerned?"

All this shows once more the truth of the assertion made several times in "Printers' Ink" to the effect that no manufacturer can expect to make his advertising a power unto himself alone. The electrical company sells a farm lighting equipment. This automatically creates a demand for electrical accessories which will enable the farmer to utilize the power in driving his machinery. Then comes the washing-machine man with his product. When the farm woman gets this the next logical thing is an electric iron, and so on. He is indeed a skilful and wise advertising man who utilizes and profits by the advertising of others—even that of his competitors. Nobody in business, be he manufacturer, jobber or retailer, gets all the trade his advertising stirs up. Much of it goes to others. But he in turn also gets help from others.

Advertising's Indirect Benefit

If the writer had a little retail store he would ask for no better fortune than to have it located next door to Marshall Field. Field's advertising and windows would bring the crowds down that way and the writer would get much business from it. But he would be paying for it just the same. He would be paying in additional rent what otherwise he would spend for printed publicity. Pay day always comes in advertising as well as in anything else.

"Our idea," said Secretary Seitz, "is that the effect of much good advertising is minimized through lack of proper preparation and adequate preliminary cultivation of the field. When all this preparation and cultivation has to be done through the medium of the printed message alone the expense may be greater than is at all necessary.

"As a part of our campaign to prepare the way for the individual advertising effort of our members we are going to work in co-operation with the Government home-demonstration agents. Periodical meetings are held in which are made demonstrations of various home economics.

Demonstrations and Talks

"Miss Keown, assistant secretary of this association and an expert in domestic economy, will attend these meetings and will discuss washing machines in general. She will refer to no particular make of machine, but merely will show the great economic benefits attending their use. Such members of the association as are in that district may have their machines at the meeting for demonstration purposes."

The organized effort to make dependable washing machines as spoken of by Mr. Seitz is bearing tangible fruit already. This is seen in the readiness with which department stores now handle power machines. Formerly the department stores were inclined to keep away from power machines because the machines were so likely to get out of order. The present-day standard is so high on the well-known advertised machines that there is practically no cost for upkeep.

The strength of the instalment method is shown by the lack of inducement to pay cash for washing machines. A Chicago advertising man went to a certain store and bought a power washing machine that would cost him \$164, payable in instalments of \$7.50 per month. He told the clerk he did not want to be bothered with instalment payments and preferred to pay cash. How much would the machine cost him on a cash basis. The clerk told him the cash price would be \$155—only nine dollars less than on instalments.

"I'll take the instalment plan," the man said. "I can use that money just as well as you can. If your cash price were \$140, say, I could afford to pay cash. As it is, the instalment plan for mine."

"That's what they all say," replied the clerk.

There must be an advertising angle to the instalment selling of washing machines that the manufacturer and retailer want to keep.

Better System of Retail Accounting

G. A. Burbidge, of Halifax, N.S., Thinks a Simple System Might Be Devised Which Could Be Taught in Colleges and Adopted Generally by the Trade—Suggests Appointment of Committee to Effect Form of Standardization.

WHEN this subject is mentioned we can hear some one say, "Why take the joy out of life? The happy-go-lucky come-day-go-day method of doing business is good enough for me." If you think so, what I have to say will not interest you, but the real business man enjoys his business as much as a game of golf, and is not satisfied unless he plays the game in the most approved fashion, knowing also that by so doing he has the best chance of success.

I presume there is scarcely a druggist, certainly not a wide-awake one, who does not desire some system of accounting that will give him certain information. He probably feels, however, that a system which may suit a larger or a smaller business or one of a different character from his, will not exactly suit him. True, but while there is room for a great diversity in details there may be agreement in the main, up to a certain point, and it would be of decided advantage if we could all agree in our methods and all work along similar lines, so that we could compare notes. It might be worth while for the C. P. A. or the colleges to appoint a committee for the purpose of devising a standardized system.

After Years of Study

There are many problems that might be referred to if time permitted of very practical import, which might form the basis for interesting and profitable discussions, but we are under the disadvantage of a lack of agreement in our methods of arriving at conclusions, if indeed we have any method at all. Probably there can scarcely be found two men with exactly the same system. There is really no need for this diversity. I think it would be quite feasible, and certainly a most useful plan for the C.P.A. to devise a modern, flexible and reasonably simple accounting system which could be taught in our colleges and which the majority of us could adopt. Then, when we desired to compare notes our terms would correspond, we would be using the same language.

I am not an expert, but after some years of study of the question I think I have worked out a system that gives the most important results with the minimum of labor. What I have to say, however, will be in the nature of a discussion of first principles.

It is first of all necessary to have in mind the results that we desire—our objectives, in other words, to decide how far we wish to carry our system. Our aim may be:

To prevent mistakes at the counter.

To know that goods are priced correct-

The accompanying paper was delivered by G. A. Burbidge, of Halifax, N.S., at the Pharmaceutical Association convention recently held at Montreal. It is of such a nature that it is applicable to all retail businesses; for this reason Men's Wear Review believes it will be of interest to the men of the clothing trade.

ly and the proper prices obtained.

To know goods are not going out without being paid for.

To know whether clerks are paying for what they take, or are favoring personal friends or special customers.

To know which clerks are really salesmen.

To know our gross profit and net profit.

To know what lines are profitable and what are not.

To know what margin of gross profit is required on each line.

To know whether our expense account is too large for our business.

To know whether we are drawing too much out of the business ourselves.

To know whether we are carrying too large a stock; whether we are turning it over as often as we should.

To know what goods are working for us and what are merely taking work out of us.

All these things may be determined if we have the right kind of system and work the system properly. It is not so difficult as it may seem to some.

Planning a Sound System

All the details of our system should be carefully thought out before installing. It takes time, usually a year or two, to get any system properly working and to show results. We cannot change the system without a loss.

I have consulted (and paid) several chartered accountants without any benefit. It is the business of a public accountant to audit rather than devise system. I have received real help, however, from professional system men who will give the necessary advice and assistance without charge for his services, if there is the probability of an order.

We should be critical of the advice of salesmen who are thinking only of the immediate transaction and whose desire is to sell as expensive an outfit as possible, whether it is adapted to our business or not. We should remember, too, that no machine will take the place of brains or stop dishonesty, and that no machine will take the place of a good system though it may be a useful adjunct.

It is necessary that some one person have entire charge of the system, otherwise there is apt to be confusion. It pays to have a bright young woman to attend to all the office work, under the supervision of, and responsible only to, the proprietor. It is necessary to have:

An annual inventory, the first requisite for any system.

The necessary records for handling the general transactions. These records can conveniently be combined in the form of a synoptic which is a combined cash book and journal.

A customers' ledger, a purchase ledger and a general ledger; the purchase ledger is of course for accounts with firms from whom we buy. The general ledger is for merchandise sold, expense, and all accounts which are not customers' or purchase accounts.

A total adding, ticket printing, cash register. Incidentally my opinion is that expensive multiple drawer cash registers are not worth what they cost. The giving of sales tickets to customers is a nuisance, and the offering of a bonus for purchases does not always attract a good class of trade. I use the tickets for another purpose which I shall explain later.

To these should be added a convenient charge system, either through the register or better still by counter books.

A set of auxiliary books, the form of which will depend upon the kind and amount of permanent information desired.

The Most Difficult Part

The most difficult part for beginners is not the selling end but the stock-keeping and buying end. Whatever classification we adopt must begin with the inventory as follows:

(1) Furniture.—This should first be divided into three general classes, including all permanent fixtures and apparatus. Depreciation should be credited annually to furniture account and debited to expense in the general ledger. Such cross entries should go through the synoptic. The total depreciation may be apportioned among the departments in the auxiliary. Furniture and apparatus used for particular departments may be charge system.

(2) Expense.—Including apparatus such as dispensing implements, etc., which are frequently replaced, paper, twine, boxes, labels, corks, office stationery, etc., and all other items which are not sold or included in the price of goods.

(3) Merchandise.—Including all goods for sale. Depreciation of stock should be made in the valuing of each article.

As the object of the inventory in a

going concern is to determine profit and loss, the valuation should always be made at laid down cost. What we think we should get for a sale "en bloc" is another matter. The underlying principle is that a profit is not made until the goods are sold. It would also be unreasonable to write off a loss that has not actually occurred. If we price our inventory according to the market we may make a lot of money (on paper) one year and lose it the next. Therefore, value at actual cost instead of the market. Some firms do not deduct cash discount from the inventory, others do. Whichever plan we adopt should be continued.

Classified Into Departments

For the auxiliary books the inventory of furniture, expense and merchandise should be classified into the departments decided upon, for instance:

1. Prescriptions.
2. Drugs.
3. Non secrets and own preparations.
4. Proprietaries.
5. Toilet articles.
6. Tobacco.
7. Confectionery.
8. Photo goods.
9. Sundries, etc.

Make a list of doubtful items with the department to which you have assigned them in the inventory, and follow this classification throughout the year.

The total of merchandise in the inventory is charged to the account of each department in the respective accounts of the auxiliary.

Some accountants combine the departmental features with the general book-keeping but I do not like any system for a retail business which mixes up the department analysis with the general book-keeping as so doing complicates matters and leads to errors. The results of the auxiliary should of course total up the same as furniture, expense and merchandise accounts of the general ledger.

Neither do I like a card system for accounting, but as buying records they are very useful.

The Handling of Invoices

The auxiliary ledger is simply a multiple column analysis or departmentizing of the general merchandise and expense accounts.

Invoices. — The next point for us to consider is that of invoices. Should there be any expense items in the invoices these are separated and debited to expense in the synoptic. If part of the invoice is for another person or firm to whom you are to deliver at cost or at a very small margin, the amount is credited in the synoptic to merchandise bought and debited to the account of the person or firm sold. Otherwise the true percentage of gross profit will be affected adversely. The invoice should then be classified for the auxiliary ledger.

Perhaps here is where there is most apt to be a difference of opinion. My object has been to get a system that



GEORGE A. BURBIDGE

Registrar-Treasurer of the Pharmaceutical Association of Nova Scotia and Dean of the Maritimes College of Pharmacy, who showed by his reading of a paper on "Retail Accounting" that even the pharmaceutical savant can stray from the ethical to the commercial quite easily.

would involve the least amount of work and responsibility upon the salesman. To ask him to classify his sales at the cash register is unreasonable and only leads to confusion. The classification should be done by one person and in the office. This means that each item sold must be written down. For this purpose I use the tickets printed by the register, the clerk writing the items on it at the time of sale. It does not take more than a few seconds and does not appreciably slow up the counter service. The tickets are put in a box like a ballot box, supplied by the Cash Register Company. These tickets are invaluable, and I would not try to do business without them for the following reasons:

What the Tickets Tell

There is a record of each and every sale made, which may be reviewed by the proprietor at his leisure.

The salesman reviews each transaction before it is completed. If he is not sure as to having rung up a sale, or if he thinks he may have made a mistake, the tickets will tell.

Disputes with customers are often prevented, and if they occur the tickets will usually afford the best kind of evidence. This is especially true if a customer disputes a charge, saying that it was paid at the time. Clerks are encouraged to write the customer's name on the ticket when known.

Wrong prices are noted by the book-keeper and reported.

Stock getting low may be at once

noted by the clerk on the ticket and followed up by the book-keeper.

Clerks who are pushing profitable lines may be given credit.

The tickets are the best check against dishonesty or favoritism to friends at the firm's expense.

They afford the best means of accurate classification.

It is surprising how little time it takes to classify the tickets by one who has learned the classification.

For the cash analysis I use a daily sheet, twenty-six of which are bound together for each month. Each sheet contains full particulars of the day's balance and classification of sales. From these daily sheets the synoptic and auxiliary ledger are posted. From this point it is merely a matter of ordinary book-keeping. The general results of the business are shown in the profit and loss account annually, which should tally with the net total results of the auxiliary ledger, after the next year's inventory is taken into account. During the year the finger is kept on the pulse of the business, chiefly through its various departments as shown in the auxiliary.

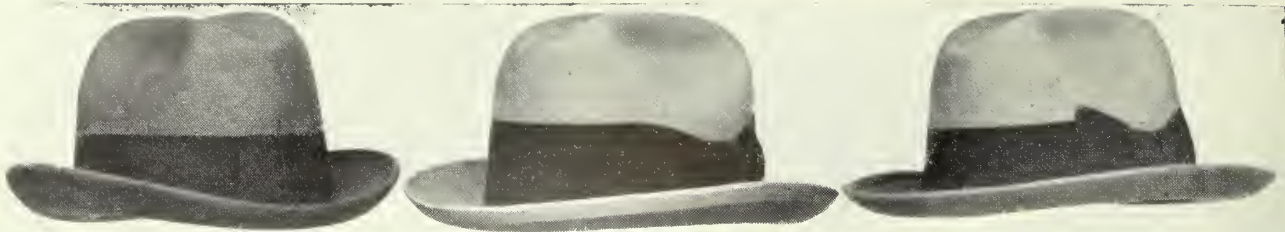
Results Opened His Eyes

Results certainly are obtained, and possibly results which at first will be surprising and lead to checking up the work of the clerks, and the prices charged. For instance, the first year I found that whereas it cost me about 35 per cent. (on turnover) to do business and live comfortably, my gross profit on my cigar case was less than 4 per cent., on my confectionery sales about 17 per cent., and, strange to say, on toilet articles, which I thought a profitable line, I was getting only about 25 per cent. The lines on which I made my real profit were prescriptions and drugs and non secrets. The problem at once presented itself of preventing leaks and getting better returns from the unprofitable departments.

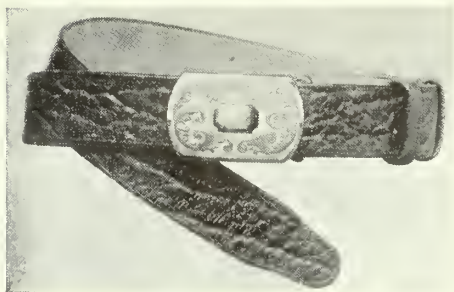
Those who have a certain amount of wholesale or semi-wholesale business will find a complication which, unless properly dealt with, will materially affect the gross percentage results. One special set of columns in the auxiliary will take care of this problem, and if the wholesale selling enables quantity buying, it should receive credit for the advantage by considering such goods as belonging to the wholesale account and charging from it to the retail at usual wholesale prices.

In deciding whether a line is affording its share of profit, it is necessary to distinguish between overhead and selling cost. There are certain costs such as rent, insurance and interest which are chargeable even if the store is never opened. These constitute "carrying costs." Certain other items, such as heat, light, telephone, office expenses, etc., are incurred, even if no goods are sold, and should be borne pro rata by

(Continued on page 116)

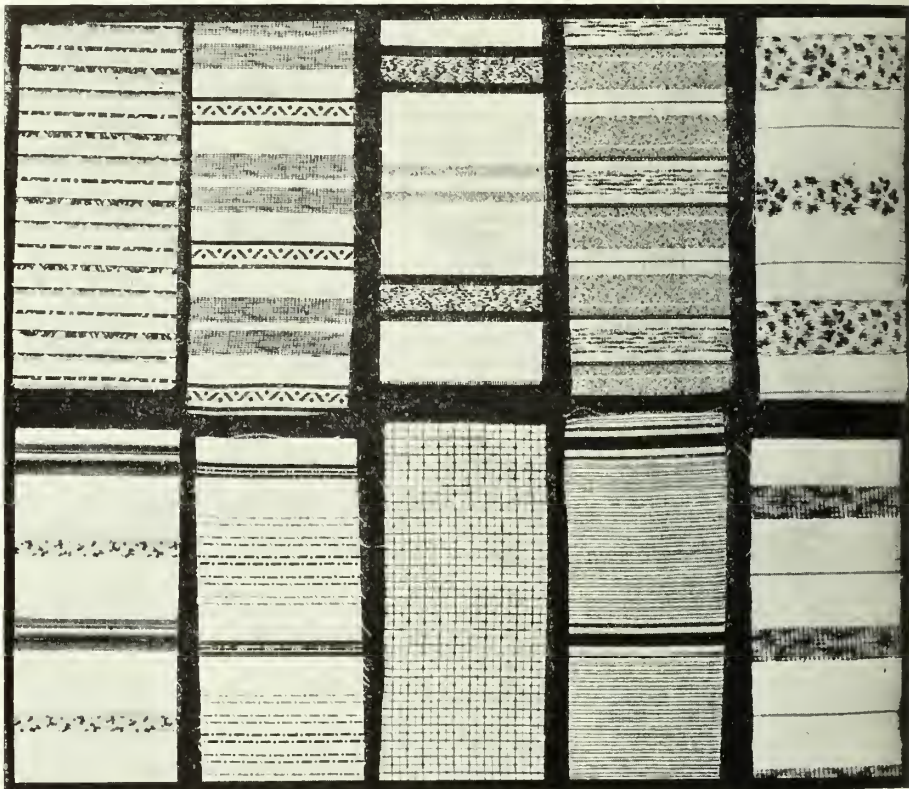


The above hat models, Spring, 1921, were designed and made by W. J. Galvin, of Fried Grills & Co., of Toronto. The hat to the left is one with the extreme roll, welt brim, 21-line band with bow at the back of the hat, and medium crown $5\frac{3}{4}$ by $2\frac{3}{8}$. The centre hat is the real English hat with 27-line band, wide under binding, heavy flare brim, medium crown, $5\frac{3}{4}$ by $2\frac{3}{8}$. The hat to the right is a high tapered crown with only the ordinary crease in it. It is an English welt brim, 23-line band, $5\frac{3}{4}$ by $2\frac{1}{4}$. All these hats will be shown in pearl greys, the lighter colors and staple shades.



The Hickok Manufacturing Co., of Rochester, N.Y., are making belts out of a new leather taken from the hide of the water buffalo which was discovered in East India. After many experiments with this leather, the Hickok people have come to the conclusion that, although it is lighter and finer than that taken from the cow hide, it has greater tensile strength, is tougher and more flexible.

The price of the finished product is cheaper than the belts from the cow hide.



Above are some of the new Spring shirtings shown by Cluett, Peabody & Co. Beginning with the upper left hand sample and reading from left to right these may be described as follows:—
 1. Alternate brown, dark blue and lighter blue stripe. It is also shown in pink and green mixtures, and black and blue mixtures. White background.
 2. Brown stripes with green figures. Also shown in green with pink figures, and blue with black figures. White background.
 3. Tan and mauve stripes. It is also shown in deep pink and green, and dark blue and black. White background.
 4. Mauve background with white and blue stripes. Also shown in green background with black stripes and light blue background with tan stripes.
 5. White background with mauve flower stripe. Also shown in blue and pink flowers.
 6. White background with alternate delf blue and green stripes. Also shown in blue and black stripes.
 7. White background with dash stripes in green and pink shades. Also shown in blue and green stripes.
 8. Check in which helio is used with orange, black with pink and black with light blue.
 9. Green stripes. Also shown in helio and blue.
 10. White background with heavy stripe green and blue, and single stripe light blue. Shown in deep pink stripes.

It is the belief of the American Woolen Company's competitors that prices, especially those on staples, will be cut to low levels such as have not been seen in several years. One independent mill agent said this week: "If the American does not cut its prices low enough we will cut them lower." The attitude of the trade is to get through the readjustment as soon as possible. A man who might not buy a suit at all if what he wanted was \$60, might buy two suits if he saw the same thing at \$40. The trade feels that there is truth in this illustration, and that they may achieve volume business if they can get on a basis that is low enough.

Every Merchant a Trustee

To Handle Credits Successfully He Must Have Firm Principles—Sound Rules Are Needed
—Their Practical Application.
By HENRY JOHNSON, JR.

CONTINUALLY men ask me how to handle their customers' accounts. I read of schemes and plans all the time, too, but whether talking or reading, I always find that questions and resolutions all treat of methods. None that I know of strike the fundamentals, the roots of scientific credit handling, so I want to have you think with me along lines which will begin with the right "mental slant" on this problem and so lead us toward a real settlement of this question.

It is a recognized fact that no man can get very far without character. Character must be founded on principles, whether consciously adopted or not. It is the same with business. It must have character, and it must rest on principles, else will its life be short and its usefulness nil. And just as a man must respect and live up to the high exactions of his principles, so must a business have principles, or rules, which everybody, including the man at the top, respects as rigidly as he does his own honor and integrity.

You cannot sell goods haphazard. You cannot make deliveries without a system. You cannot "guess" at the prices you will charge nor the service that can be given with your prices, if you are to be successful. And you certainly cannot extend credit without a plan of action, carefully laid down and then lived up to as rigidly as any bank, and make a success of the credit business. But, given sound rules and rigid observances, the credit business is, to my mind, the finest business there is from the standpoint both of the merchant and his customer.

What Kind of Rules or Principles?

The first principle is that credit is a service. At such it is surrounded with certain limitations. Just as the hours of business are clearly limited, so must be the term of credit. For you can only give just the service you set out to give—no more, no less—if you are to be successful. Let us say, then, that credit is to be extended for thirty days. That means 30 days. It does not mean 35 days, nor 40 days, but 30 days. Inevitably and logically that means that the bill is to be paid at the end of 30 days. Automatically that cleans up the question whether there shall be any balance. There must never be a balance.

Certain matters of practical application must come in for handling credits on this plan. At the outset the understanding must be had that the bill is payable every first of the month. It is understood that you send it out or not, just as your custom may be, or as your

customer may desire. Then it is to be paid some time within the first and the tenth of the succeeding month. That is a practical matter, made necessary because it would hardly be practicable for you to insist the money be right there on the dot or you would not send any more goods. It might rain, or snow, or people be ill, so the first to the tenth is a good arrangement; but that must end it. Bills not paid by the tenth are liable to immediate stoppage.

Next, goods are money, therefore you must be as careful loaning them as you would be about loaning money. An applicant for credit must be told that you are certainly glad to take all the good accounts you can get, putting strong emphasis on the good. Get all record and references. Then, before the first purchase is delivered to the customer, investigate that record. If any flaws appear, do not take the account. Never mind that it is unpleasant. It will be pleasanter than to have a big loss later on.

If, in spite of all precautions, you get in bad and find your self stung, take your loss at once. Stop the account. Wipe out the bill. Lose \$25 now rather than \$40 later on.

Never make any bones about letting it be known that you invite no laxity with accounts, that you expect your customers to pay just as they have agreed and live up to that rule.

Practical Operation of the Plan

"Yes," you say, "but that is old stuff. Those are usual rules." True; there is, in fact, nothing new about the right way to handle credit. The point comes in the proper handling thereof and obeying your own rules—living up to your own principles and character.

You will not go far before somebody will seek to have you make an exception to your rules. Perhaps it will be a very fine, high grade, thoroughly respectable customer, a professional man who wants you to carry him through the summer while he goes on a trip. It is going to test your character to refuse. It is going to test your diplomacy to decline in such a way as will stop the account. But you must refuse. Whether you do it smoothly or roughly, whether you retain or lose the account, the desideratum is that you refuse.

Why? Because on your ability to refuse rests your title to be regarded as a credit man. Just as you succeed in living up to your rules you will succeed in extending credit—and to no greater extent.

Suppose you do not steal. Why do you not? Because your principles do not admit of stealing. Further, you would not steal just once, as a sort of exception to your rules, would you? No. Why? Because instinctively you know that a single lapse is so dangerous, so terribly liable to undermine your whole character, that you would shrink back in horror at the suggestion.

Yet to steal once—just once—would be no more dangerous to your character and no more demoralizing than to lapse once in your rules will be to your entire scheme of credit giving.

How to Prevent Lapses

Here is where the correct "mental slant" comes in. You must approach this tremendous problem with a heavy sense of responsibility—for you are responsible far beyond what you are apt to think. Your habit is to think of your business as your own, to do with as you please. But it is not. In fact you are only a temporary tenant. You are a trustee to whom that business has been handed for safe keeping and skilful handling. You are the servant to whom has been given certain talents for which you must later render the strictest account. And who, then, is the owner to whom you must account?

The owner is the man you will be in thirty or forty years from now, and his old wife. That man is beyond the age of useful work, and he is now looking to you to provide a competence on which he can live in independence until he passes on down the long slope. His wife—surely you want to safeguard her from any danger of dependence, privation or want!

So just regard yourself as the employee of that man and woman, entrusted with their entire possessions, instructed to run that business with certain well-defined limitations, and go to it that way.

A very successful man stood in his store one day and I stood beside him. We were looking over the busy crowds, and I asked him something about his methods. He said: "You know, our rules do not permit us to do that"—replying to some question I asked. I forget the question, but I have never forgotten the answer. "Our rules"—yet he was the sole owner of the store! What did it mean? It meant that he had character in himself, based on principles, and he made rules and respected them.

That is the only way you can succeed in handling credits. You can only do that if you have the ability to say "no"

Continued on Page 114

Indications Point to Light Buying For Spring Lines of Felt Hats.

Montreal Wholesalers Uncertain as to Prices, But Think There
Will be Some Increases—Little Variation in Styles—Can-
cellations Light—Materials and Labor Increase.

MONTREAL.—“The hat business is a lap behind as regards seasons,” stated a Montreal wholesaler to a representative of Men's Wear Review recently. “Factories cannot deliver their fall orders until the end of next December and even when they have shipped, it is estimated that only 65% of the original placing will be delivered to retailers. Therefore, operations on Spring goods will not commence until January and I cannot predict at this early date just when sorting orders will be available. Spring business this year was a frost, generally speaking, and it will be some time before the trade recovers its ordinary stability.”

Cancellations Slight; Prices Uncertain

According to this wholesaler, cancellations are a negligible quantity, but abnormal buying will not be a feature of the Spring market. Ordinarily, the Spring lines sold represent a comparatively small portion of the year's buying.

Few wholesalers will commit themselves to definite price prediction at this time, but believe that a 25 per cent. increase in soft hats for Spring and a 50 per cent. increase on sennet bolters will be effective on all lines. Panamas and togos are as yet uncertain, but will probably rise, if the prices for materials and the cost of labor continue to mount.

Spring lines, it is said, will show slight variation from those featured this Fall; but the effect of the delay in shipments this season will undoubtedly react upon the Spring business and any left-over stock will have preference for early selling, the divergencies of style being comparatively of little importance. Indications point to a period of light buying for Spring, since heavy stocks of this season's goods and later deliveries, combined with the prices at which the Spring lines must open are likely to counteract any tremendous buying wave.

Few Repeat Orders

A feature of the straw hat business this year was that no repeat orders were received and, therefore, many wholesalers were left with a large supply of panamas and other novelty hats on their hands which, no doubt, will be available at lower prices for the next season. Reports from western branches of the Montreal houses indicate that the small-

Price Tendency Firm Says British Manufacturer

Ainsley-Dineen Hat & Fur Co., Ltd., of Toronto, recently received a letter from the head of one of the large British hat manufacturers in which it was clearly stated by him that he did not look for lower prices yet. The impression one gets from the letter is that, while hat prices will not be lower, there is not much likelihood of there being any advance. Prices will be firm for some time. But here are extracts from the letter itself:—

“I have gone closely into the question raised by you, viz., prices. You expect lower prices. I do not. I have gone through the pros and cons and I find that your last season's hats were underpriced. The present season's are based on estimates formed two months ago to the best of our ability.

“The future of prices is very uncertain. Fur has been easier, but our reckonings were a long way below the extreme prices that fur reached. Silk and cotton show no sign of easing. Shellac fell, but is now firm and is very strongly held. Other materials and ingredients, such as dyes, spirits, are advancing considerably. The demands of labor are insatiable and the only thing that will check them is a complete break in trade.

“The conclusion I have come to is that there is no immediate prospect of a break in prices. A few people have unsold stocks of goods which they could not finance; but, in my opinion, the chance of a general break is remote.”

brimmed hat has not found great favor among western men who are accustomed to the large hat and to whom this latter style is a climatic necessity rather than a personal preference. Nevertheless, the small hat numbers a vast majority of buyers amongst its devotees and, with their finger on the pulse of trade, the manufacturers have announced that 3¼ crowns by 2½ brims will be the correct measurements for the Spring 1921 hat. In inverse ratio to the dimensions of the hat itself is the hat band, which will be extremely wide next season, approximately 2½ to 3 inches wide. The side bow will be preferred.

Colors are largely a matter of sectional preference in felt hats. Reports are current that browns are to be featured once more as they are said to be remarkably popular in New York. Dark grays, slate and dark greens are all scheduled to reappear, but pearl grays are not likely to be so popular as the lightness of the shade does not commend itself for all-round wear, a quality infinitely to be desired by the average man.

Causes of Advances

The great advances that are taking place in prices of materials and the cost of labor are the factors responsible

for any advance in next season's prices that may occur. Sennet braids, especially are exceptionally scarce for next season's straws and, as fur felts are still abnormally high, the demand for a popular priced hat is expected to be unusually large. On account of the exchange rate and duty, American hats are, so far as the high-priced creations are concerned, pretty scarce. Wholesalers are advising early buying after prices have been announced.

SAYS MERCHANTS ARE BUYING MORE FREELY

According to information secured from the H. E. Davis & Co., raincoat manufacturers, of Montreal, there is a recrudescence of buying on the part of the trade. One of the officials of the company stated that merchants were inclined to buy much more freely just recently than they had been some weeks ago.

Mr. Davis, himself, is on an extended business trip to Europe at the present time and, in writing, states that prices of materials continue to advance and that there seems little prospect of any reductions.

H. E. Davis & Co. have recently moved to the Somer building.

Still Suffering Through Lack of Publicity; Further Vicious Attacks by the Daily Press

"Globe" Says Mills Are Shutting Down to Await a Demand That Will Provide Opportunity For Still Further Big Profits—How Prices Have Advanced Since 1914—Glutting the Labor Market May Bring Down Prices.

IN A letter to the Montreal "Gazette," Philip J. Elliott, of that city, combats the impression that seems to be more or less widespread that prices of clothing are to come tumbling down in the Spring of 1921. Men's Wear Review has pointed out repeatedly that, so far as market conditions were concerned, there was nothing to indicate that prices would come tumbling down, or even that the Spring of 1921 would see any radical drop in prices. The attitude of mind into which the consuming public has drifted is due to two causes: First, either a vicious or ignorant propaganda on the part of the daily press to create the impression that gross profiteering was abroad in manufacturing, wholesale or retail circles, and second, to the inaction of the retail and manufacturing interests in allowing this propaganda to go on unchallenged. In discussing this question with a manufacturer recently, the suggestion was made by him that retailers should drop their advertising for a period of three months with all daily papers. The buyer of another large retail house suggested that retailers should go into conference with the editors of daily papers and lay the full facts before them with regard to modern merchandising, costs, etc. If, this man said, the editors did not then take a more rational view of the situation, it would be time to swing the big stick. The fact remains that retailers are pouring their dollars into the coffers of daily newspapers which are doing them untold harm with their senseless propaganda.

A Case in Point

A case in point is an editorial appearing in the Toronto Globe of August 23rd, commenting on the letter written to the Gazette by Mr. Elliott. In the course of his letter Mr. Elliott pointed out that practically every shirt factory in Canada was sold up for a solid year ahead and that overall factories were getting very small deliveries from the mill's. Mr. Elliott went on to give the following list of wholesale prices on cotton goods, covering the spring season of 1914, 1920 and 1921. Here it is:

	1914	1920	1921
Men's underwear	\$ 4 00	\$ 8 10	\$13 50
Men's underwear	3 00	6 50	9 75
Men's underwear	4 75	13 50	21 00
Boys' summer jerseys..	2 25	4 50	6 50
Boys' summer jerseys..	2 75	5 40	8 50
Boys summer underwear.	2 25	4 50	6 50
Men's lisle socks	2 25	4 00	6 50
Men's lisle socks	4 00	6 50	9 00
Men's overalls	12 00	30 00	45 00
Men's overalls	6 50	21 00	30 00
Men's overalls	7 00	23 00	36 00
Men's cotton work pants	12 00	22 50	39 00
Men's cotton work shirts	4 50	13 50	21 00
Men's cotton work shirts	6 50	18 00	30 00
Men's braces	4 50	12 00

Men's braces	2 25	9 00
Men's braces	3 00	10 50
Men's negligee shirts..	6 50	18 00	30 00
Men's negligee shirts..	9 00	24 00	45 00

The Globe then goes on to quote from the Wall Street Journal to the effect that conditions do not warrant the conclusions at which Mr. Elliott has arrived and then the Globe goes on to say itself:

"The assertion that the mills are cutting their working hours or shutting down, however, indicates a determination to curtail production until demand gives another opportunity for big profits on the output, as in Canada. The public has only one means of protection, and that not always possible of operation. It is to buy only when need compels. The answer to further advances in the prices of clothing should be to solidify the determination to practise additional economies. A good deal of extravagance is still being indulged in. Nothing else is so certain a support of high prices and limited production. More thought in buying and more care in keeping clothes repaired will help to make the dollar more nearly approximate its face value than it now does."

The Globe's comment is quite in line with its repeated unsupported insinuations against all and sundry manufacturing interests, and against gross profiteering on the part of the retail trade. And it equally fails to take into consideration other important factors in the situation. No cases of profiteering have yet been proven against manufacturing or retail clothing men. It is only because of ignorant or vicious propaganda on the part of daily newspapers that people have got into the attitude of mind where they look for big drops in clothing prices. These papers well know that there have been heavy cancellations of fall orders. Yet, do they expect that clothing manufacturers are going full steam ahead, manufacturing to their utmost capacity, when there is no demand or when the demand has fallen off? It is, or should be, known by the daily press that labor costs are still the greatest factor in clothing prices or the prices of almost all other commodities. There is no slackening up in the demand for higher and still higher wages, making it impossible to turn out the finished product at a lower price. The British Profiteering Committee recently reported on their examination of Yorkshire tweeds and found that wages and general expenses a year ago had increased to three times the ante-war level and that raw material prices had increased fully four times. Of a suit manufactured from the cloth under re-

Here is one consoling thought,
People still wear clothes.
Though some of us with fears are fraught,
People still wear clothes.
Ever since Eve took her bite
Folks keep partly out of sight
So why worry?—It's all right,
People still wear clothes.

Summer, Winter, Spring or Fall,
People still wear clothes.
There is not a doubt at all,
People still wear clothes.
Though wolves skulk close to our doors,
We can keep safe from their claws.
Just as long as there are laws—
People still wear clothes.

—Personality Bill.

view to be sold ready-made or made to measure at from four to six guineas, the cost of the cloth would be 28 shillings, of which the cloth manufacturer's profit, after allowances for taxation and extra cost of renewals, amounted to approximately one shilling per suit. As a matter of fact the price of clothing has not increased to anywhere near the proportion of increases in raw materials and wages and other overhead expenses; a fact that is glossed over altogether by the daily press.

What Is Happening or May Happen

In the woolen and shoe industry today things are happening. Prices may drop; so may some other things, which is just as desirable. Shoe manufacturers are closing their doors because there are no orders and they cannot manufacture, with wages at their present levels, for less than they have been. The result is that thousands are being thrown out of employment. In some of the woolen centres in England, the same thing is happening. If clothing manufacturers in this country can't get orders, they will probably do the same thing. Why shouldn't they? The Globe and its associates who pander to labor and the farmers would close their doors if there was no demand for their sheets. The result is that more thousands will be thrown out of employment in this country. If the labor market suddenly becomes flooded with a surplus of unemployed men, there may come a big drop in other things besides clothing prices. Wages will begin to tumble also and then, as the Globe fondly advocates, clothes will be repaired and the dollar will reach its approximate value. The fact of the matter is that the daily press hasn't the sand to tell labor that their demands are unreasonable and that such demands are, more than anything else, responsible for the high cost of living.

The Decrees of Fashion Seen in France

Different Styles in Morning Coats, Dress Coats, Dancing Coats, Travelling Coats and Lounge Coats—The Fancy Vest—Fine Light Stripes in Trousings—Odd Shades Being Used.

IF YOU would know what is the "dernier cri" in the wardrobe of the Frenchman of fashion today, you will come to the so famous beach resorts or to the country club where "les mondains" congregate themselves together for the sport or for the house party. Here you are going to see the triumph the most absolute of the lounge coat, which is, of all the clothing, the garment most chic that one wears at the moment.

Our customs so practical, our sporting "esprit" disdains forever, we are assured, the stiff appearance and the skirted coats. The frock-coat, even, is despised, and slumbers in forgetfulness the most sombre; the morning-coat is disdained; the dress coat must without ceasing struggle with the smoking jacket, that so presumptuous upstart. We wish no longer to wear the floating and so useless skirted clothing—ah non!

"All poetry disappears!" has cried with sorrow a well-known dandy of Paris, "Pan is dead!"

Let us accept courageously our destiny and console ourselves: the lounge jackets that one offers for our approbation, are sufficiently varied and sufficiently elegant to justify the optimism the most fervent.

We will admire then, this Fall, an amusing play of sporting coats conceived and designed according to two styles in actual vogue: the straight coat and the lapped over front coat. For we possess, since a short time, by some divine grace, a new model of a lapped overcoat, of which the success assures itself with a rapidity very unexpected. Waist a little high, belted without accentuation, moderately lapped over, sharp pointed revers, and adorned with 6 buttons. But 6 buttons one must have, disposed after this formula severely decreed:—the upper buttons a little divergent and free from any actual duty, the middle button must perform the duty of buttoning, the lowest button is free and is hidden by the flap of the other crossed over front.

The unlapped coat retains its appearance so jaunty and youthful with the new note, and is gay with a certain gravity: a little bit more long, less pinched at the waistline and deprived of those converging wrinkles at the middle button which used to give to our silhouettes so narrow and scanty an appearance.

Thus shall we see to shine resplendent in the sunlight an entire series so picturesque of these coats; morning coat, sports coat, dress coat, dancing coat, travelling coat, lounge coat.

France is gradually stepping to the fore in the matter of men's fashions. For years this has been the case in women's styles, but the war seems to have let loose man's desire for elegance, beauty and grace in attire to that extent where he may be looked up to, as are the women-folk of France, as leaders of fashion. The accompanying article is from the pen of Pierre De Trevieres, and appears in "Femina," of Paris, France. The name of the article is "The Mode Masculine."

The morning coat is made of some supple cheviot of medium shade, perhaps blue-gray or bronze. The trousers are of the same fabric, and creased sharply according to the latest decrees of "la mode."

This garb may be enhanced if you so wish, by a "gilet de fantaisie" or fancy vest.

But if your taste remains quietly disciplined and refuses the audacious, there is the unlapped vest, without collar or revers, in a discreet colour "genre pastel," but always following the chromatic note of the coat—just a shade of difference—as the painters would say it. "Enfin," these new vests suppress the lower notch of "V" shape and themselves end in a straight line in order to harmonize with the trouser creases.

Sober, neat, practical, the sports coat must free our actions from every annoying constraint. The arm holes so expansive, the stitched "martingale" assuring a liberal stretch to the Scotch homespuns. Patch pockets with buttoned flaps and leather buttons also add much charm. The neck opening unusually wide and "degagee" permits the showing of the newest low collar shirts, those so famous "Eton" shirts, or "Danton" as we term them in Paris.

An attentive and precise care must preside, of course, over the choice of a sports suit. The golf vest of discreet nuance, rust, ochre or gray-green, cut on ample lines for the links, would not at all do for cricket or the tennis. On the courts, the tennis costume retains, by grace of circumstance, the privilege of the light flannels and vivid colors, as coats with wide stripes of bright colors such as the red and black or blue and orange. But abandon, I beg of you, the short models and adopt the longer coat with the cut so pretty, which one may see any day at the "Theatre Femina" worn by M. Andre Tuguet, the lover-sportsman.

I imagine willingly that the dress coat will adopt the lapped-over mode. There is in the world of wearing apparel a pleasant diversity, a distinction subtle yet logical.

The gay color scheme was "tres à la mode," this summer and it seems that for Fall they will continue, but more discreetly, in the range of blue, tobacco or gray, with an invisible stripe or an imperceptible diagonal line woven in the woof. The trousers and the vest must be of the same.

For the receptions, the afternoon teas, the races, etc., the unlapped dress-coat should take up its position uniquely in the darker shades. Waist pinched in, moderate revers, rounded fronts. One may enrich it at will by a fine braiding in border effect.

An interesting particular I must not forget, the men of fashion are abandoning for this kind of dress a uniformity of tone. The trousers may be lightened by fine light stripes. Very few "checkerboards" now are seen, for checkerboards are altogether "vieux-Monsieur."

But the "dernier cri," I tell you in confidence, it is the trousers of whipcord, either in beige, chestnut, or even bronze green, worn with a black vest. My essential recommendation is: do not turn up the cuffs of this admirable "pantalon" of whip cord, for it is this imperceptible note which classes a man and reveals the quality of his "diletantisme."

The travelling coat, less nipped in and looser in appearance, one finds in beautiful Irish tweeds, with belts which button over in front.

There remains now to treat of the grave question of dancing clothes, for one will dance this Fall, do not mistake yourself! The great god Tango conserves his prestige and fox-trot, one-step, hesitation waltz, Spanish schottische will spread abroad their graceful rhythms among our country houses and hunting lodges. Parisian tailors offer us for these so delightful fetes a dancing coat of black, to be worn with a light vest of very taking charm.

I believe, nevertheless, that for the less formal of these entertainments the so-called "smoking" or as you call it "tuxedo" coat will keep its vogue. But by the shades of Brummell! let your choice be exercised with a care the most rigorous. The tentative offerings of the best "maisons" are too daring for the majority of you dancers.

The lapped over dinner coat is a manifest error. Certain models with satin facings are in doubtful taste. The

(Continued on page 114)

Cotton Gloves Reach the Peak

It is the opinion of M. J. Fultz of the American Pad and Textile Co., Ltd., of Chatham, that the peak has been reached in the price of cotton and canvas working mitts and gloves. The decline in price, however, is not so certain; increased costs are piling up on production which take care of any possible reduction in cotton values.

"It is hard to get a reliable focus on the cotton situation," Mr. Fultz stated to Men's Wear Review, "but from what information we can get the prospect is that the peak has been reached and we look forward to a decline. This decline is not yet in sight, however, particularly in Canada. Any slight reduction in the price of cotton in the United States is offset by the exchange rate, in the first place, and by the increased freight rates on the other side, in the second place. Moreover, we cannot place any orders with the Canadian mills before December and January and they will not take orders on goods at a later date than that. I see no decline in prices for months to come."

Since establishing their business in Chatham in 1915, the output of the American Pad and Textile Co. so far as cotton gloves are concerned has greatly increased. In the making of these work gloves, dies are now used in cutting them out and there is very little waste in the operation and a good-fitting glove is being turned out. The jersey gloves are selling particularly well, Mr. Fultz states, because they are closer fitting than the others and have more warmth to them. They are being made in Oxford grays, tan and dark slate and it is not an uncommon thing to see a sprinkling of them in some of the rural congregations where driving to church is very common. This company uses about 35,000 pounds of cotton per annum for these gloves alone; while about 60,000 pounds are used for the various gloves made in their factory. Their business has increased and placing orders already in hand will keep them busy to December.

Prisoners Now Prisoners De Luxe

Will Be Discharged in Well Tailored Suits, While King George Orders Ready-Mades.

Ottawa.—Believing that the old striped uniform in which all convicts in penal institutions have previously been garbed has a tendency toward degrading and hardening prisoners, the Department of Justice, after much deliberation, has decided to abandon it. In

Montreal Cap Men Say Prices About the Same for Spring 1921

Slight Increase of About \$3.00 Per Dozen—Plain Colors Predominate and Subdued Tones—Linings High in Price and Some Fancy Ones Being Used.

MONTREAL.—A Montreal manufacturer stated a few days ago to Men's Wear Review that deliveries of Spring 1921 lines of men's and boys' caps were already underway. Travellers left Montreal about the middle of August with their samples; it is too early to predict the bulk of their sales.

Prices About the Same

The main feature of the cap situation is that the prices quoted on all spring lines are practically the same as a year ago, there being only a slight advance of about \$3 a dozen. The range of prices this year will run from \$15 to \$52 a dozen for the Canadian-made products and for imported models, particularly the English golfing type, the price will go as high as \$72 per dozen. A fair quality cap will retail at about \$3 and caps of the better grades will sell from \$5 to \$8 each.

Plain colors predominate in Spring styles as well as those for the present Fall; subdued tones are preferred in all cases. Checks are considered a staple in ordinary demand and hairline stripes in plaid effects are included in some lines. Dark greens and grays are the most popular colors as indicated by re-

tailers' orders. Some manufacturers have gone in for vivid-colored linings of harmonizing tones which include tans, greens and yellows in heavy twilled satins. Linings are very high in price and scarce, while cotton threads and other findings are also adding to the costs of cap manufacturers. All the better grade caps feature the unbreakable peaks which have become very popular with travelling men.

While the one-piece cap has the greater call, the eight-quarter cap is still strong in some regions. The tendency is for smaller models, but such styles have not yet become very popular. Light fabrics such as silk cords, worsteds and poplins will have a decided run next Spring and Summer.

A Novelty

Winter caps, designed to be of real service in the coldest climates are a leading feature of one Montreal factory. The inner band is lined with soft fur and the cap itself is lined with felt and cotton wadding which absolutely excludes the cold. The one-piece lining is generally preferred in all lines as it is practically untearable and provides a maximum of wear.

the future, two uniforms, one for summer wear and one for winter wear, will be supplies to take its place.

Made from durable, uni-colored brown denim, the new Summer uniform will consist of jacket and trousers cut in conventional patterns, with none of the hitherto distinguishing prison features. The huge painted numbers which, in the old uniform, adorned the back and chest of the wearer, and which were unnecessarily conspicuous, will be abandoned. They will be replaced with small, neat metal number plates, secured to the back and breast of the jacket, quite inconspicuous and equally efficient.

The Winter clothing will be made from French blue cloth, while numbers similar to those on the Summer uniform will be affixed. Round cloth caps, similar in design to the forage cap issued by the German Government to field regiments, of blue cloth, and with ear-flaps, will complete the convict's Winter equipment.

The most radical change, however, will be made in the provision of discharge clothing for prisoners. In former years the Government has been wont to provide grey tweed suits, badly

cut and absolutely unmistakable to residents of prison cities. These suits will be replaced by well tailored and modern garments in many varieties of texture and colorings. They will also be made to order, and when the prisoner receives his discharge, he will leave prison garbed in clothing which will not betray the fact of his misfortune to the first man or woman whom he may meet upon the street.

Many of the changes decided upon are already in the process of making. Discharge suits are now supplied to released men and, within a few months, it is hoped to have all prisoners in Kingston Penitentiary wearing the newly-designed Winter clothing.

In the Meantime

In the meantime King George has called in his tailors to discuss with them fall prices. They informed His Majesty that his tailored suits this fall would cost \$80. King George, with other members of the Royal family in trying to popularize the purchasing of less extravagant clothing, declined to pay the price and ordered six ready-made suits at \$36 each.

Sound Systems for Figuring Turnovers; Actual Inventory Figures Do Not Always Show the Average Condition of the Stock

The Dealer's Problems Are Taken Up in the Following Article in a Way That Should Furnish Him With New Thoughts on the Value of Keeping Records, Particularly Now When Everything is So Uncertain in the Way of Buying and Selling.

NO matter how many dollars are put into a business, unless they are made to produce new profits they might better be left in the bank, or loaned on good security to some one who would pay the legal rate of interest. Idle dollars represent a continual loss, especially when they are tied up in stock that no one wants.

This fact, of course, is quite generally understood, but the difficulty lies in the fact that the merchant is not always able to tell when the dollar is idle and how to make it stick on the job. For the dollar is a quiet worker, and unless he has the right kind of assistance the druggist may not discover until it is too late that some portion of his capital has gone into retirement. There is only one sure way out of this and that is through figure records that tell everything that is done about the store during the day, how much stock is on hand; how much is tied up in accounts receivable; sales for the day, payments on account and expenses—in fact every little detail that affects the profits the dollar should make.

The Folly of Overbuying

We are told by commercial agencies that at least 90 per cent. of dealers overbuy because they do not know how their stock is moving. They lack the records that should tell them when it is necessary to buy certain lines and when it is not. And right here it is well to say that a large proportion of failures are due to this glaring business fault.

Whenever a dealer invests his money in a certain line and sells out that line entirely, he has turned his investment once. Every time a turn is made a profit is made. It follows then that the more turnovers a dealer can pluck from his dollars the greater will the number of his profits be. Frequent turnovers, then, cannot be accomplished if a dealer is inclined to overbuy.

Consequently, it doesn't take much of an effort to show that a few dollars turned frequently will do more than many dollars that move slowly or dollars that do not move at all.

The number of times a year a stock of a business is turning may easily be figured by dividing the year's sales (figured at the cost of the goods) by the average value of the stock on hand during the year.

Safe Basis For Figuring

The cost value of goods sold last year in a certain store amounted to \$50,000. The stock records showed that an average of \$10,000 worth of goods was carried. Of course, there was more than this amount on hand sometimes, and less at others, but the average for the year—the only safe basis for figuring turnovers—was \$10,000. This goes into \$50,000 five times—or this business succeeded in making five complete turnovers.

Sales (at cost).....	\$50,000
Stock	10,000
Turnovers	5

There is another way of figuring turnovers that in many cases is equally satisfactory. That is, to take the total sales at selling price, and divide by the retail value of the stock.

Sales (at selling price)	\$75,000
Stock (at selling price)	15,000

Turnovers

5
A very natural mistake can be made—has been made—in some cases where a dealer takes his total sales at retail and his stock at cost and attempts to find the number of times his capital has turned. See what happens:

Sales (at retail)	\$75,000
Stock (at cost)	10,000

Turnovers

7½
This is an easy way to make a few more stock turns, but it isn't worth much as an accurate reflection of the condition of the business. And figures like these must be accurate if they are worth anything at all.

Lets Supply Get Low

Another thing to be remembered is that actual inventory figures do not always show the average condition of stock. The wise manager lets his supply of goods get as close to the low water mark as he dares before taking inventory, so as to cut down the labor required. Where a stock record is kept, an average of value of goods on hand can be taken, which is more satisfactory for figuring turnovers than the inventory figures.

BIG SUMMER TRADE IN TWEED HATS

It has been found in many English centres, particularly the north of England, that a phenomenal Summer trade has developed in tweed hats. These hats are being used largely by motorists who prefer them to the straws, one of the chief reasons being that there is no fear on the part of the wearer of them getting out of shape. They are made with stitched crowns and brims, which gives them their stiffness. Moreover they can be bought very reasonably; the price to the consumer runs from about \$1.50 to \$2.50. These Summer tweeds are very light in weight. Considering the amount of motoring that is done in Canada, it would seem that

there is a good opening for the sale of such a hat here.

Decline of Soft Hat

According to The Outfitter, there is a marked decline in the sale of the soft hat in England. Wholesalers are complaining that orders are very meagre, and for the first time in six years they are receiving visits from manufacturers asking them when they will place orders for the different kinds of soft hats. In giving the reasons for the falling off in the sale of soft hats, one manufacturer is quoted as saying, "I have as yet failed to arrive at a reason for the falling off, but I attribute it to two things. I believe we have such stocks in hand as will meet the demand which is only a normal one; secondly, the price of hats must have a bearing on the present situation. You cannot expect men to

buy hats at a guinea as often as they used to buy a three-and-nine-penny one, although we do find that the velour trade is being maintained to a remarkable degree. Again, in regard to export trade we find that other competitors are coming along. Italy, France, Belgium and America are selling hats in large quantities now where before the armistice the trade was exclusively ours, especially the Scandinavian and Dutch."

It is felt by hat manufacturers, however, that the Fall trade will be good, though placing orders are late. While they do not expect the trade to be as good as twelve months ago, when hundreds of thousands of men were being demobilized with large gratuities and were outfitting themselves regardless of cost, they believe there will be a splendid normal trade.

Retailers Urged to More Publicity; Lessons from Other Organizations

Dr. W. J. Hindley, Chairman of Publicity and Education Board of Washington State Retailers' Association, Address R.M.A. at Vancouver—Pertinent Remarks.

In explanation of the word "tact," Dr. Hindley told the Canadian R. M. A., a negro explained "politeness and tact" in this way. This darkey, sent to deliver a package to an apartment, rapped on the door, and received no answer. He rapped again, and a voice said, "Come in." He went in. Still he could see no one. He opened another door, and there was a lady in the bath tub.

"Now," said Mose, in telling of the incident, "I shut the door quickly and said, 'Excuse me, SIR.' "Now," added Mose, "the words 'Excuse me' were politeness, but that word 'SIR' was 'TACT.'"

Lack of Organization

"Gentlemen," said Dr. Hindley, "there are so many points in which our troubles as retailers are common to both sides of the line that I hope the time will soon come when we will act in harmony—your association and ours. The troubles and trials that we retailers have had to endure since the armistice have been, in a large measure, due to the fact that as a class we have not been organized. It is more and more necessary for the retailer to educate the public to the fact that the retailer represents the most economical and efficient method of distribution to the consumer. If we don't educate the public to our usefulness, we will simply, as a class, be exterminated—eliminated, like any of the past examples of creatures that have failed to adapt themselves to their environment.

"We have not had, as a class," continued Dr. Hindley, "sufficient esprit de corps—sufficient enthusiasm about our profession. The impression has got abroad that anyone with three thousand dollars and an empty store can start as a retailer, and make a go of it, without brains, and without training.

"That is why," he went on, "that Dun's and Bradstreet's show that 90 per cent. of those who initiate a retail business go broke. The retailers are especially under attack from all sides at this time."

Retailer on Defensive

Mr. Hindley explained the reason in this way. During the war the patriotism of the people made them accept all the prices and conditions that were imposed. But they all looked with longing to the day of peace, expecting that pre-war conditions would again apply and that prices would tumble and markets readjust themselves. The fact, though, was that from the armistice prices on all commodities soared—wages sky-rocketed—raw materials went up. The people simply revolted and protested against the H.C.L. With raw

materials high, and labor's further demands, the manufacturer had to charge more for his product. The public does not know the manufacturer. With prices up, freight up and credits extended, the wholesalers and jobbers had to pass this accumulation of increases on to the retailer together with increased freights, increased selling expense, increased fares of travellers, etc.

"The retailer meets the public and is the collector of all this," declared Dr. Hindley; "nobody likes a collector."

"And in Canada," Dr. Hindley remarked, "the Government is making the retailer the collector of the taxes as well."

"Have the retailers ever gone to the press, whose very existence depends on these same retailers' advertising, and

given them real information about retail problems, and co-operated with them in doing some educational work along the lines of the function of the retailer?" asked the speaker, adding: "they have not."

Then, he said, the farmers had completed a wonderful organization. Likewise, the labor people, as witness the various Government departments devoted to labor and agriculture—and the Government appropriations made toward their interests. The retailer had been passed by, simply by reason of his state of un-organization. This, too, in spite of the fact that the retail trade employs more men and women than any other single class—and pays more taxes.

"A small boy was once asked," said Dr. Hindley, "what was the cervical column? He said 'the cervical column is the backbone.' Everybody has one. They think with one end of it, and sit on the other."

The retail trade had been spoken of as the backbone of the community.

"But up-to-date," said the speaker in closing, "the retailer has been the sitting end of the backbone, and it's time he woke up and took his proper place at the other end."



The above are Christmas novelties shown by William Milne, Spadina Ave., Toronto. In the centre is the famous "Jazz" bow, which can be bought for from \$2.00 a dozen up.

THE DECREES OF FASHION SEEN IN FRANCE

(Continued from page 110)

only style I recommend to you is the regulation dinner coat, modernized as it becomes the wearer, high waist line, fronts held together by a single button, (which may be ordinary, or twin buttons with a chain between) and falling straight, collar with pointed revers faced with dull faille silk and not with shiny satin. The shawl collar is impossible and I have known certain dancers less conservative, who replace the sombre faille with a narrow shiny edging. The trousers, which as you know, are short and are trimmed with braid, fall gracefully above the patent dancing shoes worn with ultra transparent silk socks; a soft shirt and stiff collar with turned down corners, and a tiny, oh so tiny black butterfly bow tie as decreed by the latest "ukase."

And the Vest? A Grave Question

Although the association of white vest and black cravat appears a troubling heresy, this mode becomes popular and affirms itself. But, mes amis, this "gilet" of white must triumph with discreteness, let it be scarcely visible; the upper edge must show a barely perceptible piping of white against the opening; the 2 lower points are not to be visible except during the freest of the wearer's movement. Learn finally, messieurs, this sensational novelty: our Parisian "elegants" will set the mode this Fall for white dinner coats and also coats of silk!

We shall also wear, during the evenings so fresh of early Autumn, and after the ball, perhaps, overcoats cut on full lines of whipcord and Irish tweed always in a light shade. The dinner overcoat—for the dress of the dancer must present an "ensemble" both harmonious and strict—may dare to show a border of dull silk about the collar, revers and cuffs. "Enfin," we shall see a manly adaptation of the feminine cape whose success is so universal, under the guise of a vest-cape or a mantle-cape or even a cape with sleeves—here are the seductive offerings to the audacious ones!

To accompany these charming coats, a soft felt hat is preferred. Felts, I say, because each outfit demands harmonizing headwear.

The hard hat or bowler is for evermore forgotten as a relic of the past. Soft felts lend their variety to these costumes which I have described to you. Light shades of gray or beige with the black ribbon band and the amusing note of a black border or even the lower edge faced with black faille are very chic. Black felts accompany the dinner coat, the sombre headwear combining in exquisite harmony with the footwear of black leather.—"Pierre de Trevieres."

CREATES HISTORY SHEETS FOR OVERCOATS; VALUABLE INFORMATION ON STOCK SHEETS

(Continued on page 114)

merchandising of the goods and the satisfying of a fastidious clientele. It may be good merchandise to another man but to him it is out-of-date and he must get rid of it, and the sooner the better. His serial number is the key to the situation. He can tell at a glance when that line came in, and, automatically, he knows that it must be got rid of without further delay. If the policy of your store is against holding lines of merchandise longer than a certain length of time because, in the eyes of your fashion-seeking customers, they have become obsolete, then such a system must highly commend itself.

In the third place, it gives accurate information regarding those lines which have proven their acceptability to the public and the sizes which have sold the best. If certain extreme styles have sold the best, the history sheets of these invoiced lines will tell the tale to the very dot. Again, in the case of the merchant catering to an exclusive trade, is this a desirable thing. Styles are not altogether created out of the imagination of some designer; designers get to know what will be acceptable to the public by knowing what the public are taking mostly to.

This same system is used by the Holt-Renfrew Company in practically every department of their store.

EVERY MERCHANT A TRUSTEE

Continued From Page 107

and mean no. You cannot do it if you fear the wrath of a customer who is cut off more than you fear your employer. In my own home town I have a number of enemies. They are among two classes of people. They are people to whom I have refused to extend credit—not by any means always meeting with their approval in so doing—or those whose accounts I have closed up. But I never had to worry about my accounts, and today I would not have any business for mine other than a high-grade credit-service business.

Be Master of Yourself

It simmers down to this:

You can run a credit business if you run it. You cannot run it if you let your customers run you. Your word and decision must be clear and final. But you cannot hope to be right unless you first lay down your rules and then live up to them.

There will come times when you will have disagreements and when you will not be sure you are right. In such cases do this: Give yourself the benefit of the doubt. If you are not sure, take the safe course for your own business. Never mind that the customer is sore. The man you always can afford to let go is he who takes offence because you are "over-particular" about your credits.

Friday, the 13th
Is Rod Weir's
Lucky Day

The 25th anniversary of the wedding of Mr. and Mrs. Rod Weir was made an occasion for a tangible expression of the esteem in which Mr. Weir is held by Fashion-Craft agents in Canada, and also by the directors of the firm and his business associates and friends in the factory.

On behalf of the Fashion-Craft agents throughout Canada, Max Beauvais presented Mr. and Miss Weir (the latter representing her mother, who is summing at Abenakis Springs), with an elaborate sterling silver service and a salver, accompanied by an illuminated address.

Upon behalf of the president, Dr. J. N. Richard, the managing director, Eugene Richard, and the other officials of the company, Mr. Beauvais then presented Mr. Weir with a solid silver humidor filled with currency of the realm fresh from the mint, which would assure the recipient a comfortable supply of cigars for many a day, as Mr. Beauvais laughingly explained.

William Henschell, manager of the special order department, on behalf of the sales and office staffs, factory foremen and other members of the executive, presented Mr. Weir with a handsome travelling case fully fitted in sterling silver, and an address which expressed the good feeling which existed between them and the recipient, Mr. Weir. The latter expressed his thanks and appreciation of the honors done him and to his family in a suitable manner.

The happy events of the day reached a climax, when on going to visit his wife, Mr. Weir found her literally surrounded by American Beauty roses, which the thoughtfulness of the many fellow workers had provided.

HANDLING INCOMING MERCHANDISE

(Continued from page 70)

5. Sales previous year.
6. Sales increase.
7. Stock on hand at cost price.
8. Stock on hand at selling price.

From this information the amount of insurance to be carried on store stock is determined.

All Departments Run the Same

Mr. Smith explained that all departments throughout the store were run the same way, including the men's wear. To cite a case: Supposing a line of men's shirts was not moving as fast as was expected or desired. The department manager merely refers to the sales ticket showing the season number; he then comes to the office and asks to see this particular invoice (by number) which is available at a moment's notice. This is his cost system and he sees at a glance exactly how much he can af-

Continued on page 115

Style Tendency in Boys' Suits

Better Value to be Given — Prices Uncertain

"Neat, sensible, good-wearing clothes are going to be demanded more than ever in boys' wear," said a Montreal clothing designer this week to a representative of Men's Wear Review. "There can be but very little reduction in cost to the consumer, in my opinion, because there is very little decline in the cost of anything which goes into the goods. But the public is going to demand more value for its money than has been given in some instances during the past two or three seasons, and while there will not be a marked variety of fabrics or styles, yet I think the average boy is going to look better dressed than ever before. We look for big business in all lines," he concluded.

The scarcity of cloths most suitable for hard wear, especially plaids, is one feature of the Spring trade situation. For some occult reason, plaids are the prerogative of childhood and many designers are perplexed to find a substitute should the shortage become serious. For everyday and school suits, chevots will be the best choice and will be developed in a large variety of smart models, mostly in bloomer style or golf knickers, with a knee cuff. Nearly all coats will be belted all round and slashed pockets will be about as popular as the patch.

American imported models show a tendency to eliminate tucks and plaits, the reason given being grounded on motives of economy, but Canadian manufacturers are advocating the opposite viewpoint and most Spring lines are showing knife and box plaits to a greater extent than usual.

The delicate question of a readjustment of prices is one that the manufacturers are inclined to handle very gingerly. Manufacturers say that retailers can have no justifiable ground for complaint on this score, for it is only a case of turn about.

With wash suits it is again the story of a scarcity of merchandise and labor and advancing prices. The shortage, however, is said to be more particularly in the higher grade of goods; those making medium-priced lines do not make the same complaint. Medium-priced lines have advanced between \$1.50 and \$4.00 per dozen, keeping step with all grades of wash suits. It is a debatable point now as to whether labor or raw material figures larger in the enormous rise in all lines of these cotton products.

In any case, the anticipation is for an unprecedented consumer demand, price and supply scarcity to the contrary, and if the much hoped for decline does come, it is very probable that a serious shortage of boys' wear will occur not only in wash goods, but in staple woollens.

RETAIL ACCOUNTING

Continued from page 195

all merchandise. These are "operating costs" and probably half of the proprietors' salary should be charged under this head. Carrying and operating combined constitute "overhead." Salaries (including say half the proprietors' salary), advertising, displays, furniture, expense, boxes, labels, twine, paper, corks, breakable implements, etc., constitute "selling costs." Whether or not these are apportioned among the departments depends upon how closely you intend to apply your system to the fixing of prices, and to your business policy.

BUILDING UP BUSINESS

Continued from page 71

Mr. Macdonald is active in curling circles, his rink usually bringing home one of the coveted prizes in the Winnipeg bonspiel.

Mr. Woodgate, while not active in municipal affairs, is closely identified with the sporting life of the city and is a member of the bowling and curling clubs. "Bert" as he is commonly known by his fellow-citizens, is the member of the firm who keeps his connection freshest with the younger element and is usually in the forefront in all sporting events.

COLLECTIONS IMPORTANT

Continued from page 97

payments. The outlook for the crops in this country is good, never better, and when these are taken in it is turning it into new money. But during the time until the crops are taken off, the country relies upon the banks to finance them. Merchants should keep this in mind because if the crops are taken off and not financed properly and quickly, the merchants themselves will suffer in the end."

It is well that such advice be borne in mind with the opening of the Fall business, both buying and selling. Purchasing for the coming Spring will be in progress before many weeks and, as Men's Wear Review has advised before, care should be taken to meet all the legitimate requirements of the trade, having due regard to uncertainties both as to manufacturing costs and the general attitude of the consuming public.

METHOD OF HANDLING MERCHANDISE

Continued from page 114

ford to reduce these goods to make them move out.

All sales records are kept in the office by weeks of both departments and sales people. Pay is also recorded by departments and sales people. In this way the selling cost of each department is figured out; also each sales person, total selling per cent., total overhead per cent. salaries and total overhead per cent. to date.

Nuway Suspender Selling Well

Canadian Branch at St. Thomas Have More Orders Than They Can Fill

The Nuway Strech Suspender Co., of St. Thomas, are finding that their Canadian factory is getting all the orders they can attend to at the present time. Mr. Founds stated to Men's Wear Review recently that they now had more orders than they could fill, partially due to the fact that they were finding it difficult to get webbing with which to make their suspenders and garters.

They claim that the article they produce will stand the wear of a year's time. The rubber or elastic webbing is not used; it is just the plain cotton webbing in fancy designs. On both fronts and at the back small springs are used which, of course, give with the bending of the body and it is this spring that has the life of a year. The spring is bronze and will not rust, and the suspenders may be washed as any common article of clothing without damage to the usefulness of the suspenders. To protect the spring when ironing the suspenders after washing, a small cord is run through the spring so it cannot be bent or injured in any way. The garter is made, also, with the use of the spring which is placed just above the fastening to the hose.

Nuway Strech Suspender Co. also have a large factory in the United States from which one and a quarter million suspenders were turned out last year.

AUSTINS "SKIDOO" SALE

Continued from page 94

but they can and are frequently induced to buy some of the new Fall goods. Considerable value is placed by Austins on this sale in simply getting the people into their store.

Other Features of the Sale

So far as prices in this "Skidoo" sale are concerned, every price ends in 3, and 23 is used as much as possible. That mystic number when "skidoo" was the slang word of the day was supposed to represent speed in getting away; Austins use these figures for the same purpose. During this sale no goods are charged at all; it is strictly cash. No telephone orders are taken; Austins want people to come into their store, where they will see not only what is on sale, but new Fall goods as well. Any alterations that have to be made in goods are charged only according to the actual time required in making such alterations.

Attractive Displays of Fall Goods; Fine Windows Seen in Montreal

Tempting Displays Attract the Attention of the Passerby—Pronounced Tendency Toward Aviation Togs—Reversible Leather Coats by R. J. Tooke—Glen Case's Windows.

BRACING winds and showery weather have been ushered in with September, and Montreal stores are featuring some unusually attractive displays of early Fall haberdashery and clothing, tempting alike to passer-by and connoisseur in smart wearing apparel. Quite the newest feature observed this month is the pronounced tendency towards aviation togs of all sorts, which are now becoming a recognized feature of up-to-date stores dealing in men's wear. R. J. Tooke & Co. are showing several good looking English reversible leather and fabric coats in one of their windows, which are considerably enhanced by the accompaniment of walking sticks, gauntlet gloves, travelling caps and rugs, arranged with a skilful regard for spacing and effect. The whole display shows up well against solid oak panelling, with an unobtrusive drape of dull blue velvet to offset the neutral tones of the display. Their second series of windows is well planned to obviate the fault of overcrowding or intermingling of much miscellaneous merchandise. The entire window is separated into sections by the use of orna-

mental side divisions, and in each section is displayed a few well chosen models of the season's novelties in hats, shirts, ties, gloves, fall flannels and bath robes. The best points of a simple and even small assortment of stock displayed in this way are thus enhanced in an unusual degree, and none of the effect is lost through overcrowding or difficulties of arrangement.

Another remarkable display is being shown by Glen S. Case in his St. Catherine Street store windows. Against a natural dark wood panelling is placed an artistically draped length of velvet, the color of which varies in each section of the window. In the first is seen dull blue velvet against which a display of rough tweed coats shows up with distinction. In the second, the drapery is of old rose, in a shade reminiscent of crushed raspberry, which forms a delicate background for the newest designs in pyjamas and socks which are displayed on individual stands. Finally, against a setting of dull purple, is placed a smart collection of English overcoats and gloves, smartly designed and in keeping with the dignity of the entire display.

NOW KNOWN AS "PERRIN-KAYSER CO."

An announcement of general interest to the trade has just been made by the P. K. Company, with reference to its new name. Hereafter, this Company is to be known as the "Perrin-Kayser Company" and no longer by its initials, P. K. only. The reason for the change is due to the amalgamation, a year ago, of the French firm of Perrin Freres with the American firm of Kayser & Co. Owing to unforeseen legal delays, connected with the drawing up of a charter, which were purely matters of form, the present title of the firm could not be used, and therefore it was considered simpler to adopt its initials pro. tem. There has been no change whatever in the personnel of the company, and its policy remains the same as before. The purpose of the combined companies is to handle Perrin's gloves, Kayser gloves, and Radium silk hosiery, which will be sold and distributed by the company exclusively. Each branch of this important company is a shareholder in the business of the other, and the total number of factories included in the amalgamation is an indication of the magnitude of the concern as a whole. There are some fourteen factories in France, still others in England and Canada, while in the United States there are twenty-two at the present time. The headquarters for Canada is situated in the Sommer Building, Mayor St., Montreal.

A Men's Wear Review representative recently interviewed the firm of Grant Holden and Graham, of Ottawa, with reference to the situation in the heavier lines of canvas goods for spring and was informed that existing prices quoted on all lines are approximately 40 per cent. higher than pre-war prices and are likely to go higher on all grades of canvas. Present prices will hold good until February next and travel-

lers are expected to leave about January for fall orders.

Business in all lines such as tents, awnings, tarpaulins and all lumbermen's and contractors' supplies is reported good. A fair percentage of cancellations of this season's orders came from the west but business in Eastern Canada is excellent. No decline in prices is anticipated as the demand in general is much greater than the supply pro-

duced, and all manufacturers in these lines prefer not to manufacture goods unless on order. Business, they say, is too uncertain in sporting commodities especially and most lines are kept on hand partly made so that rush orders can be handled almost as quickly as though the goods were already finished.

Mackinaws, it is said, will not advance in price for the season of 1920-21 as a falling off in price has occurred in the heavier yarns. The mackinaw is a Canadian garment "par excellence" and is being featured this season in a number of new and artistic patterns, remarkably attractive for sports and even for city wear.



D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

A.P.H. Pants

Guaranteed all pure sheep wool. Best and strongest working pants in Canada. Ask for price list and sample.

CLAYTON & SONS, HALIFAX

Telephone East 7526

GOLD BROS.

Manufacturers of

Boys' and Juveniles' Clothing

930 St. Lawrence Blvd. Montreal

TWO COURSES

ADVERTISING and
SHOW CARD WRITING

should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS

FOR

Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).

Neat-fitting, stylish, comfortable and absolutely dependable.

Our Salesmen will shortly be showing samples for Fall and immediate.

Special discount to the wholesale trade.

SCHWARTZMAN BROS.

1148 St. Lawrence Blvd. Montreal



There are two methods of Knitting Underwear in Canada —

1. One is "CEETEE" knitted on fashioning knitting machines and made *only* by Turnbull's—and by no other manufacturer in Canada.
2. Then there is the underwear knitted on circular machines such as are used by every manufacturer in Canada as well as Turnbull's.

"CEETEE"
 THE PURE WOOL
UNDERCLOTHING
 THAT WILL NOT SHRINK



Good appearance, wonderful softness, ease and comfort of fit, with quality always first—the best yarns, the most modern process of manufacture are embodied in all Turnbull's underwear.

For over 60 years Turnbull's have been making high-grade knitted underwear.

The C. Turnbull Co. of Galt, Limited
 Galt -- Ontario



Outing Shirts 1921

Dufferin Shirts

Fall Sorting 1920

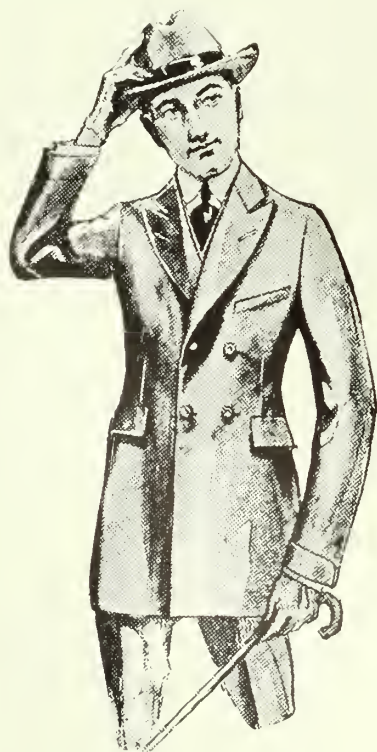
Night Shirts
Pyjamas
Bath Robes
House Coats

Our travellers are now showing our lines for Spring, 1921. If you are not called on, write us, we will be pleased to send you samples.

We are prepared to look after your order for Night Shirts, Pyjamas, Bath Robes and House Coats for Fall, 1920.

The Dufferin Shirt Co., Limited

914-916 Dufferin Street
TORONTO



SPRING 1921

This month will again see our travellers on the road displaying our full line of men's clothing.

Smartness of effect and quality has been the keynote of our judgment in selecting cloths and style, the latter to suit the extreme taste of the young man, and also for the man of more mature years.

Greater attention than ever has been paid to our prices with an eye to keeping them to as low a level as possible, making our values extremely tempting, although labor and the raw market are still high.

Our range overlooked this season would be truly a misfortune.

Fairly representative stock on hand to meet immediate requirements.

Toronto Clothing Mfg. Company

200-206 Adelaide St. W., Toronto



The BROCK Hat
MADE IN BROCKVILLE, CANADA.

AS usual — we advise that you place your order early and cover your requirements fully!

Our travellers will shortly show you a range of new and distinct styles.

The
Wolthausen Hat Corporation
Limited

Head Office and Factory : BROCKVILLE,
ONT.

Salesrooms :

Montreal : Mappin & Webb Bldg.

Toronto : Cosgrave Bldg.

Vancouver : 315 Bower Block.

Winnipeg : 228 Curry Block

Medium Price Special-Order-Clothing

Sure Profits No Investment

Your credit advisers will tell you that it is good business to keep your clothing stock down this season. "Be short on goods and long on money" is the safest system just now. To do this and still give your customers adequate service is possible with

DAVIS BROS. Special - Order - Service

SUITS \$25.00 to \$50.00
OVERCOATS \$35.00 to \$50.00
TROUSERS . \$ 6.00 to \$12.00

This system supplies high-grade, medium price, tailored-to-measure clothing to Canadian men through dealer agents from coast to coast. Davis Bros. agents are making good profits—and a sure profit on every sale without investment on their part.

Your territory may be open—Write us to-day for samples of suitings, coatings and trouserings, along with style books and measuring chart.

DAVIS BROS.

MAKERS OF EVERYMAN'S CLOTHES



HAMILTON
ONTARIO

Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system.

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

NOW The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company

373 Aqueduct St., Montreal

Stocks carried at TORONTO and WINNIPEG

ACME
TRADE MARK

DOUBLE-LIFE GLOVES



463/5 Yellow grain horsehide, unlined glove sewn outseam, double palm, welted thumb, grey split back, patent string fastener.

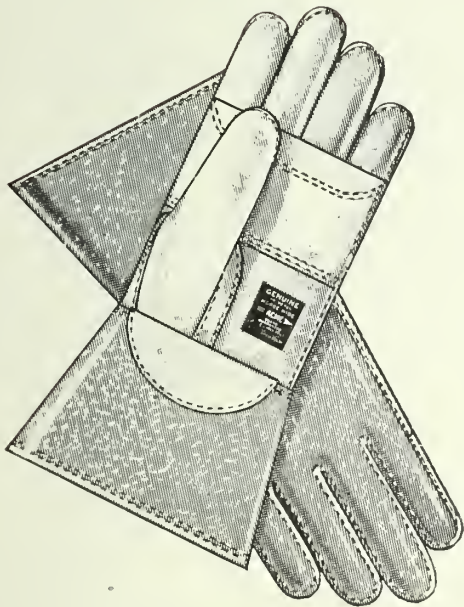
... WINNERS FOR ...

Industrial Workers

That double palm
is a guaranty of
double wear.

These gloves bring
repeat business.

Immediate Delivery



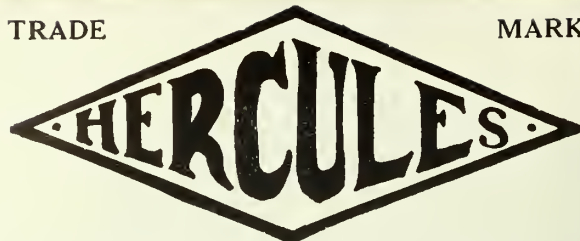
476/5 Yellow grain horsehide, double palm, unlined gauntlet glove sewn outseam, welted thumb, grey split back and cuff.

ACME GLOVE WORKS
MONTREAL LIMITED



TRADE

MARK



UNPRECEDENTED VALUE

IS REPRESENTED IN THE

"Hercules" Shirt

Our work shirts are made of extra-heavy percale, and other durable materials.

You will sell them with ease, because they are the smartest-looking, best-wearing garments on the market to-day.

Our splendid variety of Negligeé shirts vie with them in excellence, and are just as popular.

Our representatives are now showing Fall and Spring range of samples.

Should you require shipments prior to our agents calling upon you, we will be pleased to forward samples and prices.

The Hercules Garment Co., Limited

Head Office: Montreal

FACTORIES: MONTREAL and LOUISEVILLE, P.Q.



Sturdy Suits

for

Sturdy Boys

Lion Brand Clothing

A juvenile line that for satisfaction cannot be excelled.

Manufactured by

The Jackson Mfg. Co., Limited
CLINTON, ONTARIO

Factories at

Clinton, Goderich, Exeter and Hensall

PREPAREDNESS

Is a Big word but a small meaning.

Many a nation has nearly fallen on this word, many Businesses have failed in not using it—are you PREPARED for any eventualities that may come? Now is the time to use our clean cut legitimate methods of advertising and systematizing for your Business and insure success and prosperity for 1920.

McNabb's Sales System

158 Wallace Ave.

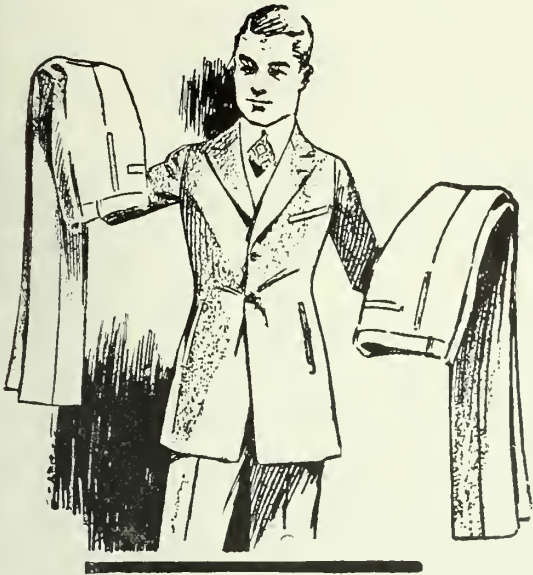
Toronto, Ont.

PHONE KENWOOD 1443

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

A THOROUGHLY TRAINED SALESMAN WITH HIGHEST GRADE experience in haberdashery is desirous of obtaining employment in the Canadian West; fully competent to fill the position of buyer and manager; familiar with both English and American brands of men's furnishings; an opportunity to prove worth is desired. Apply Box 205, Men's Wear Review, 143-153 University Ave., Toronto.



When you sell a man HAUGH BRAND Trousers you give him workmanship, finish, style and fit that will please him, and bring you his further custom.



THIS "REGULAR" BOY

wearing the HAUGH BRAND Kiddies' garment has become familiar to Readers of leading Magazine from Coast to Coast. Your customers will need no introduction to this recognized necessity in the child's wardrobe.

This garment has won first place in its line because of its attractiveness, its utility, and its sound sturdiness. Common sense recommends it to mothers; solid comfort wins the favor of the Kiddies.

For Boys and Girls—2 to 7 years.



ARM & HAMMER BRAND Shirts and Overalls are dependable, made to satisfy and they do—always. They are made to resist wear, reinforced just where they should be, and roomy to give comfort and protection to every movement of the body.

Let your order cover your present and near future requirements.

SEE Our Travellers—Now Out.

The J. A. Haugh Mfg. Co., Ltd.

TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers and Shopcoats