#### Health

Care of Teeth is of First Importance Parents should realize that care of the teeth cannot be impressed on chil-dren too strongly. This done, there need be no fear lest the teeth be neg-lected in later life. The Government pays particular atention to the teeth of se who would enlist in the army or

Neglect of the teeth is sure to result in toothache. This means not only actual physical suffering, but im-pairment of the general health. The pairment of the general health. The X-ray to-day often reveals difficulty at the root of teeth, which is not yet localized, through plain or outward appearance, but to which may be traced rheumatism and other ills.

Food masticated by poor teeth and diseased gums becomes infected with bacteria: these taken into the stomach seriously interfere with nutrition because they disturb the digestion. The result cannot be anything but ill

human mouth presents most favorable conditions for growth of dangerous germs if the residue from different foods is permitted to remain in the mouth, for its moisture and na-

It is well in brushing the teeth to use a rotary motion; only by so doing can the bristles reach all the crevices betweent the teeth. It is a wise plan to follow the brushing with the use of dental floss, and also with the use of some good mouth wash.

Write the dental hand, is rubbed thoroughly into the leather

ond molars . . 20th to 24th month The permanent teeth usually begin to appear about the sixth or seventh

and in the following order: st molars ...... 6th to 7th year year and in the following order:
4 first molars . . . . . 6th to 7th year
2 central incisors, lower 6th to 7th year winter, get the flock safely through the sum-2 central incisors, upper 7th to 8th year 2 lateral incisors . . . . 7th to 9th year 4 first bicuspids . . . . 10th to 11th year

me down.

A wonderful place for a rover At the outskirts of the quiet little

green.
Such comfort was never afforded.
My feet in its plushiest masses,

ing, "Good-night,"
A song with harmonics abounding.
A song that enflooded my soul with tion.

delight. Vibrations within me resounding.

Away far from ev'ry distraction, Is Nature's own healer, a virtuous

Her surest, securest, free action. And thus so I found it, this rest in re-

The sting of my toil was arrested; Endowed with new vigors, my ills in

So brightened with splendor I yet can't compare,
I gladly make this true confession,
That help ever waits to cheer those who despair,
Just try if out these long concession.

The pest of the method of control is unknown specimens of the injuries should be sent at once to the nearest of the following sources of expert assistance: The Agricultural College, the Provincial Departments of Agriculture or their local District Representatives, the officer in

The night shades descended, the song birds had ceased,
All Nature seemed resting in slum-

ber, And I from this charm spot must too be released,
To add to the 'forementioned number

-Sweet Briar, July 10, 1917. Western Carada Farmi g Company, Limited Head Office: 43 Imperial Life Bidg., Toronto

## ARBOLA

### 20 times stronger than carbolic acid

ages, does not spoil by stand-so can be kept on hand ready use when convenient or on a y day. Applied with either a h or a spraying machine. Will clog the sprayer or blister, or peel off, no matter how or peel off, no matter how coats are put on, it easily prepared for use, ut the powder in a pail and either cold or hot water, and endorsed by thousands litry and breeding farms and eriment stations and agri-

# (Morse Sease 2)

Harness leather cannot be neglected in the mouth, for its moisture and natural warmth are especially well suited to germ development. Then, too, the teeth being largely lime, any acid remaining for any length of time in contact with them erodes the surfaces, finally softening or destroying the structure.

It is well in brushing the teeth to like a rotary motion, only by so doing.

Harness leather cannot be neglected without injury that lessens its durable without injury that lessens its durable frequently. It should be washed and oiled frequently. The washing should be done in tepid water with a neutral soap and a sponge or stiff brush. After rinsing in clean tepid water the harness is hung up to drain a little while before oiling.

For driving harness neatsfoot or

some good mouth wash.

Visits to the dentist should be made while it is still wet from the washing. regularly, even though there is apparently no trouble with the teeth. If to take up should be removed with a

to take up should be removed with a clean, dry cleth.

to prevent the development of trouble in the form of cavities. If one waits until there is a pain as a warning, the loss of a tooth may result.

The first, or temporary teeth, of which there are ten on either jaw, generally appear before the child is two years old. This is the usual order of their coming:

4 central incisors . 6th to 7th month 4 lateral incisors . .7th to 9th month 4 first molars . . . 14th to 16th month 4 cuspids . . . . . 16th to 18th month 4 second molars . . 20th to 24th month 4 second molars . . 20th to 24th month



er. One reason the sheep industry has

2 lateral incisors .... 7th to 9th year
4 first bicuspids .... 10th to 11th year
4 second bicuspids —10 to 12th year
4 cuspids (eye teeth) 11th to 13th year
4 second molars .... 12: to 14th year
4 second molars .... 12: to 14th year
4 third molar, wisdom 18th to 25th year
A CURE FOR ILLS.

Twas a wonderful place where I sat
Twas a wonderful place where I sat
Keep a record of the ewes to be sure

Keep a record of the ewes to be sure all are bred.

An old shepherd says that the feet need to be trimmed three times a year. As my work for the day was over.

A cistern catching water from the barn roof furnishes a good supply of water for the flock, if the water is wooden neth.

wooden path.

That partner'd the old dusty highway.
Where nature in beauty excelling ne'er hath.

Where contains the skirt of an old kept clean and cool.

Aim to make the lambs the chief source of income. Let the clip pay for the ewe's keep.

ne'er hath.

Where Cupid had spurned e'en the byway.

Right there on a carpet of beautiful

As soon as the grain is naivested, the sheep will clean up the waste grain and eat many weeds in the stubble if they are given a chance.

Shade makes sheep. Where there

are no trees in the pasture it is a wise plan to put up a shelter of boards or canvas. When the sheep have shade Every wish right fully accorded.

The song birds so sweetly were trilling, "Good night"

### Protection of Crops.

Crop protection means crop produc-on. Canada loses over one hundred million dollars worth of her staple Vibrations within me resounding.

A sweet stilly even, a soft soothing calm,

A way for a sign distriction. we cannot afford to lose the smallest portion of our grain and other food crops during the present critical period when the production of food is of supreme importance, the Dominion Department of Agriculture is making

The sting of my toil was arrested;
Endowed with new vigors, my ills in defeat,
Proud was I with this power invested.

Proud was I with this power invested. For, Oh! I was weary, e'en felt strangely sad,
As an exile far exiled from home.

Considerable damage. Therefore it is urged that the closest watch be kept on all crops for the first appearance of any insect pests or damage. Imstrangely sad,
As an exile far exiled from home.
Old circumstance bade me as no other had
And forced me, yes, forced me, to roam.

on all crops for the HISS appear of any insect pests or damage. Immediately such damage is observed steps should be taken to control the outbreak in its incipient stage. If the pest or the method of control is unknown specimens of the insect and

INVESTORS

charge of the nearest Dominion Entomological Station, or direct to the Dominion Entomological Station, or direct to the Dominion Entomologist, Department of Agriculture, Ottawa, for examination; and advice in regard to control measures will be furnished without delay. Letters and packages up to 11 ounces in weight may be mailed to the Dominion Entomologist, "Free," but postage will be required on letters but postage will be required on letters and good cultivation are the

showed no harm. In April plants in vines in particular suffered damage. though not from burning. Whitish or to growing grain, especially rye, was quite notable, though of less serious character.

# Alleged Profits of The William Davies Company in 1916 on Bacon, as Indicated by Department of Labor to be Five Cents per Pound, Untrue:

## Actual Profits Two-Thirds of a Cent per Pound

THE statement issued by the Department of Labor concerning the business of The William Davies Company Limited has been given widespread circulation throughout the country and provoked public unrest.

Whatever the technical wording of the report was, the effect has been that the newspapers have published that "the profits on Bacon alone" of this Company "for 1916" were about "five millions of dollars." This interpretation of the official report is not supposed. This interpretation of the official report is not surprising in view of certain statements that the Commissioner of the Cost of Living makes. The Commissioner is reported as saying that "There were two individual cases of profiteering in 1916 and that had these cases occurred since the passage of the cost of living Order-in-Council, he would consider it his duty to recommend that the facts be laid before the Attorney-General for consideration as to their criminality." The situation created by such erroneous The situation created by such erroneous and damaging statements is serious as emanating from a Government official, from whom one looks for not only accurate statements but correct conclusions:

The William Davies Company, being a private concern, has followed the practice of all private corporations, except when it made a bond issue in 1911, in that it has not published reports of its assets and liabilities or profit and loss. The present circumstance, however, in which a Government Official has led the public to false conclusions, makes it advisable for this Company, for both the public interest and its own interest, to publish particulars of its business as well as point out the error of the statement of the Government Official.

For the last fiscal year ending March 27th, 1917, The William Davies Company bought and killed 1,043,000 head of Live Stock (Cattle, Hogs and Sheep.) This, plus purchases of outside Meats, produced 160,000,000 pounds of Meats. The Company handled 6,550,000 pounds of Butter and Cheese, 5,650,000 dozens of Eggs, and manufactured 26,500,000 tins of Canned Goods.

The net profits on these were .68 cents (or two-thirds of a cent) per pound on

meats, 1.04 cents on Butter and Cheese, 1.04 cents per dozen on Eggs, and .47 cents (or slightly less than one-half a cent) per tin on Canned Goods. These profits include profits on all By-Products derived from these accounts.

During the year the Company served at its retail stores 7,500,000 customers,

the average purchase of each customer was 35c., and the net profit upon each sale was 5-8 of 1 cent. The turnover of the Company from all its operations for the last fiscal year ending March 27th, 1917, was \$40,000,000. The net percentage of profit upon this turnover, after deducting war tax, was 1.69 per cent., or including war tax

3.45 per cent.

The William Davies Company has assets of \$13,385,000 of which \$3,865,000 is tied up in fixed investments.

To provide the necessary facilities for the increased volume of business the Company expended \$750,000 in buildings and equipment during the year. Companies of other character present no more reasonable statement of profit and loss based upon the investments made in the business.

The William Davies Company offered to the Imperial authorities, as well as to the War Office Service (which represents the Imperial authorities in Canada) to place the output of its Factory with respect to Bacon supplies, Canned Beef and Pork and Beans at the service of the authorities, on the basis of cost plus an agreed percentage. These offers were successively declined as the authorities evidently desired to purchase in the open market, and on this basis The William Davies Company has secured War Office business by open competition with the

# Respecting the Report of the Commissioner on the Cost of Living:

Last Winter the Commissioner, under authority of Order-in-Council, required packers to submit statements under oath for some years back and up to December 1st, 1916, of incoming stocks of Meats and the cost of such, as well as statements of outgoing product and the selling value. This Company represented in writing at the time that the information as specifically required was not in accordance with Packing House Accounting methods, and invited the Commissioner to send an Officer to the Head Office of the Company to examine the books for any information desired, and to secure a viewpoint as to the best way of collecting data which would be of use to the Government. This offer was declined, and there was nothing to do but fill in the information required as literally as we could determine it. For example, there was no recognition of the fact that a raw product may enter a factory under a specific classification and leave the factory as a finished product under some other classification.

raw product may enter a factory under a specific classification and leave the factory as a finished product under some other classification.

We submitted a series of accurate figures based upon our interpretation of the official requirements which made no provision for charges of any description other than incoming freight and unloading charges to be included in the cost or to be deducted from the selling price. There was nothing in the report which could be read so as to determine a profit and loss statement. The very fact that with only a statement based upon cost of raw products and value of sales in Great Britain a Government Official has deduced "Large margins," "Profiteering" and "Criminality" if it had occurred since the passage of a recent Act, shows too dangerous a trifling and incapacity to be permitted to deal with any important situation. The statements of this Company have been treated by the author of this report as if the out-going product was identical with the incoming product, and from the series of reports he has singled out two items—the Bacon and Egg reports—and from them deduced an erroneous "margin" which the newspapers have interpreted as "profit." The author of the inquiry shows a strange lack of even a fundamental knowledge of simple bookkeeping and a dangerous inability to co-ordinate figures. The following are specific and outstanding errors in the report:

The principal item that is causing excitement deals with cold storage bacon. The term "cold-storage" is not defined, and the public is allowed to make its own definitions. As all Bacon in a packing house is under refrigeration it is really all cold-storage, and therefore this Company's figures of cold storage Bacon represent the complete quantity of Bacon handled in its entire Plant, whether in freezers or in process of cure for immediate shipment. That some com-

panies interpreted cold-storage product as 'freezer' product only is evidenced by the smallness or entire lack of figures on the Bacon list for some Plants, indicating that many Firms did not submit statements of their complete stocks, as did this Company. An Official of this Company pointed out this cold-storage distinction to Mr. O'Connor and Miss McKenna in Ottawa a few weeks ago, and the failure to make the distinction after having had it pointed out evidences lack of desire for accuracy of the real information desired.

of desire for accuracy of the real information desired.

It is true The William Davies Company, in 1916, exported 97,791,000 pounds of Bacon, but we do not know how the margin of 5.05 cents per pound is arrived at by Mr. O'Connor, as there were no figures to justify such a conclusion. The probabilities are that the margin is arrived at by taking the average cost per pound of incoming product from the average selling price per pound of outgoing product. This may be a rough way of estimating the gross margin when dealing with small figures, but when dealing with figures the size that Mr. O'Connor has to deal with, a very small fraction of a cent-per pound of error makes a very important difference in the total, and one must be careful to make sure that the outgoing product is the same finished merchandise of the incoming product reported on.

Allowing it to pass, however, as a rough estimate, we

incoming product reported on.

Allowing it to pass, however, as a rough estimate, we wish to point out—(first)—the inquiry of the Commissioner allowed only for incoming freight and unloading charges, and made no provision whatsoever for operating charges of any kind, such as labor, curing materials, refrigeration, et cetera. Such actual charges on the 97,791,000 pounds exported were \$1,162,000—or 1.2 cents per pound. This amount covered all charges up to the point of placing the Bacon on cars f.o.b. packing-house. In addition to this was the actual cost to land and sell this 97,791,000 pounds in England after leaving the packing house, which involved charges the actual cost to land and sell this 97,791,000 pounds in England after leaving the packing house, which involved charges of 2.9 cents per pound—or \$2,836,000. Thus 2.9 cents per pound included inland and ocean freight, landing charges, war and marine insurance, cables, and selling commission to agents. The ocean freight and war risk alone would make up 2.4 cents. of the charge of 2.9 cents per pound. This 1.2 cents, plus 2.9. cents—a total of 4.1 cents—must be deducted from Mr. O'Connor's margin of 5.05 cents per pound, leaving a margin of .95 cents, or slightly less than a cent per pound, which still has to be reduced because of the error of premises which still has to be reduced because of the error of premises and because of further factors which have to be considered to determine net profits.

It is quite evident some of the other packers did not show selling values in the country in which the goods were

sold—a proceeding quite proper, as the forms submited to be filled in were indefinite and ambiguous, thus permitting without charge of evasion a variety of interpretation as to the information required. It is thus possible that of all the figures submitted by the different packers that no two sets of costs and sales prices are determined at the same common point. It is this difference of interpretation of what was required that accounts for the difference of the alleged "margin" made by the different companies. Common conclusions, however, have been drawn by the author of the report from varying bases of premises.

The figures of the Egg business were submitted on the same basis as Bacon, and similar deductions must be made.

The figures of the Agg business were submitted on the same basis as Bacon, and similar deductions must be made.

(Second)—The above margin is further reduced in that the author of this inquiry singled out the Bacon figures as an item in which the selling price shows an alleged improper advance over cost, but he did not give us credit for the statements of other products, of which figures were submitted the selling prices of which were under cost. The reason of this was that through failure to inquire the Department entirely overlooked the fact that product may come in as pork and, through the process of manufacture, go out as Bacon or, in another instance, enter the factory as beef and go out in the form of canned meats; for example: much of the product which came in as pork, and which was entered on the pork sheet submitted to the Commissioner—about which he makes no mention—was cured and left the factory in the form of Bacon, and was, therefore, entered on the outgoing side of the Bacon sheet—the result is that the Bacon sales are increased by this amount over the incoming stocks of Bacon, and, likewise, the sheet showing sales of pork is reduced by the amount that went out in the form of Bacon. If the Department takes one set of figures that show dravorable to the Company they should take another set of figures that show unfavorable, as the principle in either case is the same, and failure to do so looks as if the author of the report was exercising more enthusiasm than sound judgment in his investigations.

(Third)—It is queried in the report, that "if the margin of 347 cents." "alleged to have been made in 1015." "was satis."

(Third)—It is queried in the report, that "if the margin of 3.47 cents," alleged to have been made in 1915, "was satisfactory, why was it necessary to show increased margin in 1916?" Assuming again for the moment the soundness of the premises in asking such a question based on an erroneous "margin", it will be found that the increased margin is chiefly absorbed in increased ocean freight rates and war risk insurance in 1916, of which apparently the author of the report was in ignorance.

The Company does not challenge either the legal or moral right of the Government to investigate business enterprises when public interests directs such an investigation should be made. If an investigation of the packing and meat business is ordered, the Company will place at the disposal of the Government not only the data it would be required to supply under Order-in-Council directing that inquiry be made, but will place the experience of its officers at the disposal of the investigating committee, if it is considered they can render any service which will be of value. The Company has not now—nor at any time during the fifty years of its operation—anything to conceal in method or practice of carrying on its business. It does, however, claim the right to conduct its export business without abusive comment from Government civil servants—especially when the conclusions drawn from the data asked for are improper and false

One of Canada's chief export industries is the packing business. It is essential to the live stock industry, and, along with other export industries, it maintains the financial stability of this country, and should, providing it is on a sound basis, receive encouragement and not slanderous abuse. In view of the publicity given to the report of the Commissioner on the cost of living, the Company demands the same publicity in having an official Government investigation of this report to determine the truthfulness or untruthfulness of its conclusions. We do not seek public consideration as a company, but we do say that untruthful official statements, or statements the effect of which is to create an untruth.

adversely affect the live stock industry of this country, which is so valuable and essential a wealth-producing power and, in the long run, are harmful to the very people that the statement seeks to benefit,

If the passing out of existence of a corporation such as The William Davies Company, or if nationalization of packing houses would materially and permanently reduce food prices, then in view of the present world tragedy it ought to be consummated without delay. The fact of the matter is, however, that with millions of people in Europe turning from producers into consumers because of the war, and the tremendous destruction of food products incident to war,

of the war, and the tremendous destruction of food products incident to war, there is no remedy for the high prices of food while such conditions last, except the remedy of thrift and increase of production.

Long before there was talk of a Food Controller in the United States or Canada The William Davies Company urged the Government at Ottawa, in writing, to appoint a Food Controller with full power to do what he saw fit, as we realized at that time the upward tendency in the price of food commodities unless checked by official effort. At the most a great deal cannot be done in reducing food prices while currency is inflated and until the scale of prices of all kinds of commodities declines also. What can be done can only be done by a Food Controller. We wish to point out that nothing at all can be accomplished unless the data secured are accurately and clearly made and the deductions unless the data secured are accurately and clearly made and the deductions therefrom sound. Only public harm arises from dangerous incompetency in the haphazard collection and careless use of important figures.

E. C. FOX, General Manager

As far as The William Davies Company is concerned this terminates all public statements of the Company, and it will pay no more attention to speculative and haphazard statements made either by newspapers or civil servants. The only further statement that will be made will be at an official investigation.

THE WILLIAM DAVIES COMPANY, LIMITED

Toronto, July 17th, 1917

Our Capital Stock, now offered to the public for the first time, combines absolute security, with large dividends. Write for Free Illustrated Booklet.