

systems even of some of the largest and apparently most successful establishments. Improved costing practice would help to put the entire industry upon a sound and safer business basis, and something might be done to encourage the smaller manufacturers to institute adequate accounting and costings systems. The Ontario boot and shoe group, as a branch of the Canadian Manufacturers' Association, already has considered this problem and ways and means of dealing with it. The movement, however, should not be confined to Ontario, but should be considered by the Dominion organization. Uniformity in costings methods may not be either practicable or desirable. Nevertheless something could be done in this direction. About two years ago the furniture manufacturing industry in Ontario was operating under conditions even worse than those which have obtained in the boot and shoe industry. After studying the situation the Furniture Manufacturers' Association engaged the firm of Clarkson, Gordon and Dilworth to make a thorough financial survey of the industry. As to the value of the report secured from this firm, Mr. W. Cawell, Secretary of the Association, says:

"In answer to your inquiry I have pleasure in stating that the questionnaire issued by Messrs. Clarkson, Gordon and Dilworth to the Furniture Manufacturers of Ontario, and the resulting report prepared by them in September, 1918, has been of the utmost value to the furniture trade. In the first place it established by a thoroughly reliable and responsible firm what the financial conditions were in the furniture manufacturing industry, and it was the foundation on which we have been able to build up the status of the industry.

"This report showed conditions as they really were, and we were able to get the furniture manufacturers to see the necessity of instituting a Cost Accounting Department. Moreover, we have been able to use these figures in labor disputes, and it also has enabled us to place full details of our industry before the Board of Commerce; besides which individual manufacturers have found it of great value as a guide in the conducting of their own businesses. There was a lot of labor expended before we were able to get the figures properly compiled and the total cost was around \$800 but it was a splendid investment. I certainly think that any industry of importance would find similar reliable information of very great value.

"By taking concerted action individual manufacturers are relieved of a great deal of the work and burden involved in preparing an individual report, besides which in many instances a general report covering an entire industry is more valuable in determining actual conditions, and is of course of the utmost value should any legislation effecting the industry be contemplated."

### PROBLEM OF PERSONNEL

The problem of efficiency in personnel is one of the most vital and urgent in the Canadian industry to-day. It has been said that 95 per cent. of the rejections in Canadian-made army boots and shoes were due to carelessness or inefficiency on the part of operators. Although this statement has not been verified, nevertheless there is need that very careful consideration should be given to the problem of developing and maintaining a supply of expert help. In this respect Canada is, and probably must continue for some time to be, at a disadvantage as

compared with the large shoe centres in the United States. There is a lack in this country of technical schools or other technical training for workers. This problem, too, deserves careful study and investigation of what is being done in the United States and elsewhere in this connection might suggest a possible plan for Canada.

The present survey has been extensive rather than intensive. There is need that it should be followed up by an intensive survey made by the secretarial staff of the Shoe Manufacturers' Association. The staff should have information as to widths, sizes, etc., of shoes made by every member of the Association and much other information relative to the industry as a whole, although without encroaching upon more or less confidential data relative to any particular manufacturing establishment. An information service relative to developments in the boot and shoe industries in other countries might well be established for circulation among the members of the association. Much of this information is readily available in official consular reports, the British Board of Trade Journal and similar publications, yet does not come to the attention of individual manufacturers. Exchange of information could, no doubt, also be arranged with British and Imperial trade organizations. Then, too, an efficient secretarial organization could carefully follow comments in the press in Canada relative to the industry, and could reply, if deemed advisable, in behalf of the industry as a whole in cases of misrepresentation or misstatement. An efficient secretarial organization appears to be absolutely essential.

### MADE IN CANADA FOOTWEAR

With two or three exceptions, Canadian manufacturers concede the desirability of some common agreement to indicate that their product is made in Canada by Canadian labor. Under the peculiar conditions which have obtained for many years, it is difficult for individual manufacturers to take such action independently and to risk unfair competition from the products of other Canadian manufacturers sold as imported boots and shoes. The suggestion was made by one manufacturer that the Canadian Government require all boots and shoes sold in Canada to be stamped with the country of origin. It would appear, too, that for some years the boot and shoe industry in Canada has been too much at the mercy of the retail trade. Some action might be considered by which the manufacturer's name, with or without that of the retailer, might appear on Canadian products sold in the retail stores. At the present time, products of many Canadian boot and shoe manufacturing establishments are unknown to the Canadian public. The popularizing of the manufacturers' brands is important, and it seems unfair that a retailer should be able to