

**LABORATORY**  
**OF THE**  
**INLAND REVENUE DEPARTMENT**  
**OTTAWA, CANADA**

**BULLETIN No. 330.**

**BREAKFAST FOODS**

OTTAWA, January 17, 1916.

J. U. VINCENT, Esq.,  
Deputy Minister of Inland Revenue.

SIR,—I beg to submit herewith a report upon thirty-three samples of so-called Breakfast Foods. These are, for the most part, cereals which have been to some extent manufactured by heat, moisture, the addition of malt, sugar, etc. The changes brought about by these various treatments are generally very slight; if we regard the nutritive value merely. It may be that a somewhat readier digestibility than would result from the usual preparation of the cereal as a breakfast dish (by boiling with water and a little salt) may be justly claimed for these foods, and it is undeniable that certain of them possess characteristic and more or less well defined flavours which are approved by the palate.

It remains, however, that if we take their cost into consideration, they must be regarded as food luxuries. Dr. E. F. Ladd, Food Commissioner for North Dakota, has made a calculation based upon the results of work done at the North Dakota Agricultural Experiment Station, and demonstrating that, wheat costing \$1.80 per bushel, represents a selling price in the form of certain breakfast foods of \$27 (Bulletin No. 23, Vol. III, 1915). It must, of course, be left to the purchaser to judge whether he is to pay so considerable an increase in price for the slight, and sometimes equivalent, increase in food value represented. The cost of all foods has become so greatly advanced consequent upon world-wide disturbed conditions, that it is a duty to point out facts like the foregoing, for the guidance of those to whom economy is a matter of concern.

A very full discussion of this subject will be found in Inland Revenue Bulletin No. 84 (1902), in which appear the results of work upon 30 samples of Breakfast Foods, representing 11 different brands. In Bulletin 132 (1907) a further study of 99 samples, representing 18 different brands, will be found. The present report upon 33 samples indicates that a small number of new brands which have been placed on the market since 1907, differ in no essential feature from those previously reported.

A fairly correct notion of the relative nutritive values of these foods (assuming them to be perfectly digested and assimilated) may be obtained from inspection of the numbers in the column headed Calorific value per gram. It will be seen that, as in earlier reports above mentioned, this ranges from about 3,800 to 4,000.

There can be no doubt that oatmeal, preferably flaked or finely ground, and well-cooked by boiling, shows a food value which places it quite at the head of the list.

I beg to suggest publication of this report as Bulletin No. 330.

I have the honour to be, Sir,  
Your obedient servant,

A. MCGILL,  
Chief Analyst.