ARBOLA

a disinfectant that dries white, t dark or coloriess like other infectants, so that with it, one infects and paints at the same ae, with the same labor and at greater cost than is required whitewashing and disinfect only. Labola is made of a finely

a is made of a finely d mineral pigment, the s used by many paint combined with a germi-

20 times stronger than carbolic acid

to the stronget man oarboile stid but ton-poisonous and non-caus-tic. Comes in convenient size packages, does not spoil by stand-ing, so van be kept on hand ready to use when convenient size bruch or a bri sprayer or a bruch or a bri sprayer or blister, many coats are put on. At is easily prepared for use, fist put the powder in a pall and stir in either coid or hot water. Used and endorsed by thousands of poultry and breeding farms and by experiment stations and agri-cultural colleges. Sold by Dealers Everywhere **NOWLAND SONS & CO., Ltd. Canada**

PROVIDING FOR HARVEST HANDS

The Quantity and Kinds of Foods Required for Harvesters as Estimated by An Expert in Household Science.

For an accustomed cook, the work of preparing meals for the extra harvesthands, presents no special problem. It is a matter of assembling food and promptly preparing it in appetizing ways

To nearly every farm woman, how ever, comes an appalling first time when she finds herself faced by the question of how much she must pre-pare for a given number of men. To this question is now added our national duty of economy. We are asked to prepare for our tables not so much prepare for our tables not so much what we best enjoy as what will most acceptably and economically nourish bodies for the work they must do. In view of this situation, many of my readers may we come an estimate of the amount of food needed for one meal by one man employed at severe meal by one man employed at severe

work such as threshing. I am reproducing here the table which gives in ounces r balanced ra-tion for a man of one natured and fifty-four pounds. A little study of the table as a whole will help the housewife to understand how this balance is preserved and how to estimate what sl.e will need to furnish for five men or twenty-five.

Man at Severe Work

Kind of Food Ounces

reakfast:	
Apple sauce	4.00
Oatmeal	
Cream	
Sugar	
Sausage (pork)	
Bread	
Butter	
Potatoes	4.00
Tea (1 cup)	
Sugar	0.28
Cream	

Total 19.56

Dinner:	
Boiled ham	3.00
Potatoes	4.00
Carrots	4.00
Turnips	4.30
Corn bread	5.20
Bread	1.30
Butter	0.75
Cold slaw (cream)	
Pie, mince	
Tea (1 cup)	
Sugar	

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

HE 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 of this Company "for 1916" were about "five millions of alone dollars." 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 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 Com-pany 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 ments 1.04 cents on Butter and Cheese. 1.04 cents per dozen of Four s and .47

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

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 world.

world 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 not 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 which the newspapers have interpreted as "profit." The author of the inquiry shows a strange lack of even a funda-mental 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 eold storage bacon. The term "cold-storage" is not defined, Bacon in a packing house is under refrigeration it is really all cold-storage, and therefore this Company's figures of paces 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 oh.

Allowing it to pass, however, as a rough estimate, we incoming product reported oh. 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 1.0.b. packing-house. In addition to this was the actual cost to land and sell this 97,791,000 pounds in Eng-land 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, or slightly less than a cent per pound, 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 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

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

The Company does not challenge either the legal or moral right of the Govern-The Company does not challenge either the legal or moral right of the Govern-ment 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 con-duct 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 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 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 untruth-ful official statements, or statements the effect of which is to create an untruth,

sold—a proceeding quite proper, as the forms submitted to be filled in were indefinite and ambiguous, thus permitting with-out 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.

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, like-wise, 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 favorable 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, that "if the margin of 2 the or of the report, that "if the margin of

was in ignora

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.

Total	29.63
Supper:	
Dried beef (creamed)	1.00
Cream	1.07
Fried potatoes	2.40
Bread	1.30
Butter	0.75
Apple sauce	4.00
Ginger bread	4.00
Milk, skimmed	9.40

..... 23.92 Total for the woman who cannot have suitappliances and has to depend on

makeshifts. Among the helpful utensils is a three or four gallon double boiler for making soups, gravies and puddings; also a large steam cooker which will take care of fifteen or twenty loaves of brown bread or steamed puddings. at once.

A good homemade fireless cooker ill help in cooking ham or boiled beef.

Beware of trying to fill up hungry men with foods that take much time to prepare. One should not try to prepare. serve pies often, unless there is plenty of help. Rolling crust is slow work

even for a swift pie-maker. Three gallons of tapioca cream can be made at once in a big double boil-



If the passing out of existence of a corporation such as The William Davies If the passing out of existence of a corporation such as The William Davies Company, or if nationalization of packing houses would materially and per-manently 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, there is no remedy for the high prices of food while such conditions last event there is no remedy for the high prices of food while such conditions last, except

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 therefrom sound. Only public harm arises from dangerous incompetency in the haphazard collection and careless use of important figures.

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.

E. C. FOX, General Manager THE WILLIAM DAVIES COMPANY, LIMITED

Toronto, July 17th, 1917

r, almost as cryly as one quart. in a big double boil. INVESTORS Our Canital Stock, now of berry pudding may be mixed .t. When milk is available, it is no more again to is as nourish-ing. In the same way, a large quantity with large divideds When milk is available, it is no more against stock, now of berry pudding may be mixed .t. When milk is available, it is no more against stock, now of berry pudding may be mixed .t. Whith large divideds Whith large divideds Whith a large during harvest time, Whith a large during harvest time, When a large quantity with large divideds When a large quantity with large divideds When a large during harvest time, W