

## ACCOUNTING DEPARTMENT



MR. MCNAIR



**B**ECAUSE the average farmer has had no chance to become familiar with the details of office management he often has but a faint idea of the many cogs needed to turn the executive machinery of a large business concern.

While the office scenes presented on pages 16 and 17 will give some indication of the busy hive made necessary by the success of the farmers in this business undertaking, only part of the office space is shown.

The office at Winnipeg occupies fourteen thousand square feet of floor space, and in this office alone about 180 people are employed.

As the volume of business grows the necessity of subdividing the work into units and the units into their simplest forms will be appreciated. Thus "systematized" it is possible to arrive at staff requirements, to specialize and concentrate for the greatest speed and efficiency in conducting business through its various channels to satisfactory completion. Making out settlements to farmers for cars of grain sold, for instance, has required the exclusive services of seven men at times, these men working steadily from 8.30 a.m. until 10 or 11 o'clock at night. The day's settlements have run beyond \$450,000 on occasions.

### Offices Well Equipped

Take the item of handling mail. A special room for receiving and despatching it has become imperative. It is an ordinary day which does not see 1100 letters, containing 2500 pieces of mailing matter, turned over to the post office. Forty typewriters are clicking away all day long. Last year the main office despatched over 335,000 letters at a postage cost in excess of \$11,000.

The expansion of the business has required a special telephone switchboard at the Company's office to take care of the forty local telephones. On an ordinary day 750 calls or more are put through, many of them being long-distance talks with farmers who are requesting prices or information regarding their shipments.

In the Cashier's Department, which handles all money received and all money paid out, 50,000 cheques, each signed by two officers of the Company, have been paid out during the past twelve months. This does not include the 18,000 warrants sent out in payment of dividends to shareholders.

As may be imagined, a large and competent staff of bookkeepers is essential. The Accounting Department is busy constantly with about one hundred books, and to ensure accuracy a staff of auditors, in an office of their own, spend their full time in auditing, analyzing and checking up accounts.

Thanks to the invention of the comptometer and the adding machine, it is possible to handle a large volume of accounts with the utmost accuracy and speed. The comptometer, or calculating machine, works three or four times as fast as the human brain, and eleven of these are used in making the calculations on every invoice, account sale, lumber bill, etc., received or sent out. For adding the endless columns of figures in the books of the Accounting Department five adding machines are continually in use as well.

Not a single item in connection with any of the Company's varied activities is overlooked. The Assistant General Manager can put his finger on any information desired in any department at any time. If it should become