



**THE LESSON**  
 The Sin and Repentance. 33. 1-20. Isa. 55. 7.

The punishment of the Son and successor, resigned from C. 641. Seduced administrative 7 and 2 Kings 21. No mention is made of restoration in Kings or in the Assyrian inscriptions; nevertheless, they may well have taken place; (1) the states along the Mediterranean coast were involved in a rebellion against Ashurbanipal of Assyria, in B. C. 648-647; (2) Manasseh is named in the inscriptions as tributary to Ashurbanipal and to his father Esarhad-don; (3) the treatment accorded to Manasseh is the treatment which according to the inscription Necho I of Egypt received at the hands of Ashurbanipal.

12, 13. Repentance and restoration. Humbled himself—The Chronicler records that as the result of his disaster Manasseh humbled himself before Jehovah, turned from his evil ways, and sought to undo the evil committed during the early part of his reign. The Chronicler's source of information is not known. The account of the repentance is, perhaps, intended to explain why the wicked Manasseh enjoyed such a long reign, when, according to common Hebrew opinion, the wicked die young.

14-16. Later deeds. Outer wall—A wall outside of the one already encircling Jerusalem. Gihon—A spring in the valley of Kidron, east of the temple mount. Fishgate—Probably in the north. He sought to undo the earlier wrongs, first by removing the idolatrous practices, then by restoring the worship of Jehovah. Foreign gods—Of Assyria and other neighboring nations. According to 2 Kings 23. 4-6 these reforms were brought about by Josiah. Peace-offerings—Sacrifices offered for the purpose of maintaining or restoring right relations with God. Thanksgiving—Offerings in recognition of the divine goodness and mercy. Commanded—As in the beginning he had used his royal authority to root out Jehovah's religion, so at the end of his life he used it to reestablish it.

**WAR COINING NEW WORDS.**

Some Examples of Terms Not to be Found in Dictionary.

Latin is getting a little revival as a result of the war. Latin phrases abound in law, diplomacy, etc. For instance, the European pacifists are demanding peace on the basis of the "status quo ante bellum," which being interpreted means simply the conditions existing before the war. Latin is valuable because it is so crisp; it usually takes more words to express the same idea in modern languages. But the phrase "status quo ante bellum" is too long, and so the initial letters of it are used for brevity: "S.Q.A.B."

The war is making lots of language. For example, the new form of German machine gun pit, protected by reinforced concrete, is known as a "mebu." The word will not be found in any dictionary. It is made from the initials of the German term "Maschinen Eisen Betun Unterstand." In this country we constantly abbreviate "high cost of living" to "H.C.L." The initiative, referendum and recall are likewise telescoped into "I.R.R." "Anzac" is another word which the war has created and which the professors would hunt for in the dictionaries in vain. It, too, is a made-up word, in which the "A" stands for Australia and the "nz" for New Zealand; it refers to the troops from those countries. No doubt some term will be found to distinguish the forces which the U.S. is to throw into the war. "American" is really too broad a term, for it includes the whole Western Hemisphere. "Cosman" may possibly be adopted—standing for "United States of North America," though it sounds too much like a breakfast food or a brand of crackers.

**In His Hat.**

Two Australian soldiers, while at Gallipoli Peninsula, were sent down to get a box of munitions. When fetching it up the hill they became tired, and sat down to rest and smoke. General Birdwood passed in the meantime. Neither took any notice of him. A lieutenant who saw the incident rushed across. He thundered: "Why didn't you spring to attention when General Birdwood passed?" "Strike me pink!" said the Australian. "Was that Birdwood?" "Yes," said the lieutenant. "Well, why don't he wear a few feathers like any other bird would?"

Fish is excellent food and not eaten nearly often enough.

Almost automatic in operation is a new type of automobile signal that uses large dials with arrows to indicate the direction a car is taking and a vibrating hand to show it will stop.

A new umbrella has a handle which clasps over the wrist like a bracelet. It is intended for the use of women shopping, so that they will not lose their umbrellas.

**ARBOLA**  
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**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 harvest-hands, presents no special problem. It is a matter of assembling food and promptly preparing it in appetizing ways.

To nearly every farm woman, however, comes an appalling first time when she finds herself faced by the question of how much she must prepare 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 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 welcome an estimate of the amount of food needed for one meal by one man employed at severe work such as threshing.

I am reproducing here the table which gives in ounces a balanced ration for a man of one hundred 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 she will need to furnish for five men or twenty-five.

Kind of Food	Ounces
<b>Breakfast:</b>	
Apple sauce	4.00
Oatmeal	2.00
Cream	2.15
Sugar	0.65
Sausage (pork)	2.00
Bread	2.60
Butter	0.50
Potatoes	4.00
Tea (1 cup)	0.40
Sugar	0.28
Cream	1.07
<b>Total</b>	<b>19.56</b>
<b>Dinner:</b>	
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)	1.33
Pie, mince	4.00
Tea (1 cup)	0.40
Sugar	0.28
Cream	1.07
<b>Total</b>	<b>29.63</b>
<b>Supper:</b>	
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
<b>Total</b>	<b>23.92</b>
<b>Total for day</b>	<b>73.11</b>

Feeding the harvest helpers is hard for the woman who cannot have suitable appliances 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 will 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 serve pies often, unless there is plenty of help. Rolling crust is slow work even for a swift pie-maker.

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**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 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

For the last fiscal year ending March 27th, 1917, The William Davies Company bought and killed 1,045,000 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

**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.

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 to be deducted from the selling price so as to determine a profit based upon cost of raw products and with only a statement of 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 "margin." 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 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 Officer 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.

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 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 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 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 amount covered all charges up to the point of placing the actual cost to land and sell this 97,791,000 pounds in England after leaving the packing house. In addition to this was a cent per pound—our 1.2 cents per pound—deducted from the actual cost to land and sell this 97,791,000 pounds in England 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, 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, and 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

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.

3.45 per cent. The William Davies Company has assets of \$13,385,000 of which \$8,865,000 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.

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 of this war that through failure to inquire the Department entirely overlooked the Commission—about which the form of canned meats; for example: much of the product sheet submitted to the Commission—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 cost of the product, and, likewise, the sheet showing sales of pork is reduced by the amount taken 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 was exercising more enthusiasm than sound judgment in his investigations.

Third—It is queried in the report, that "if the margin of 3.47 cents," alleged to have been made in 1915, "was satisfactory 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.

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

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

The Company does not challenge either the legal or moral right of the Government to investigate business enterprises when public interests directly such an 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 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 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 demands the report of the Commissioner on the cost of living, the Company 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,

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.

Toronto, July 17th, 1917

Three gallons of tapioca cream can be made at once in a big double boiler, almost as easily as one quart. When milk is available, it is no more expensive than pie and is as nourishing.

In the same way, a large quantity of berry pudding may be mixed at once. A shortcake is more quickly handled than pie crust.

When it is possible to buy bread from a bakery during harvest time, the women of the farm should not be expected to make it. Doughnuts require more than biscuit or muffins, and usually are more satisfactory.

The main thing to guard against is taking proper care of the food in the hot weather. For that reason it is best not to keep much over from day to day.

The more variety we can give in the grain foods, the less meat will be required. Try to serve biscuit, dumplings or squares of pie crust and stuffings with meats and fish to make a less quantity satisfying.

Fruit and shade trees, bush fruits and roses will be benefited by receiving a good spraying of Bordeaux mixture.

By planning ahead and starting in season, the tougher portions of meats may be cooked till tender.

Fruit and shade trees, bush fruits and roses will be benefited by receiving a good spraying of Bordeaux mixture.

This is a crisis which calls for the elimination of all selfishness. Men "on the make" or with axes to grind should be marched to the rear.

From paper made of the fibre of the mulberry tree, a Japanese naval officer has invented a lifeboat that can be folded into a space of about a cubic foot.