

Cities Tackle the Food Problem

Variety of Ways, Some of Them Unusual, Are Being Tried Out.

HOW ONE CITY SELLS FOOD

Houston, Tex., Handles Fruits and Vegetables in Competition With Tenants of Its Municipally-Owned Market House.

(Prepared by the United States Department of Agriculture.)

Washington.—That municipalities are tackling their local food problems in a variety of ways, some of them unusual, is evidenced by reports received by the city marketing division of the bureau of markets, United States department of agriculture.

From establishing curb markets, remodeling, or building retail market houses, efforts of cities have expanded until some are actually selling food supplies, while one city of about 63,000 population is operating a farm and selling produce from it at retail.

How One City Sells Food.

Houston, Tex., which has a municipally owned retail market house, has taken over three stalls in the building and is handling fruits and vegetables in competition with its tenants. In order to be fair to other retailers it charges itself with all overhead expenses paid by other dealers, including rent, and also pays wages higher than those paid in other stalls. Reports on ten weeks' operation of the city-managed stalls show that it is possible to buy and sell produce in com-

petition with local merchants at both a direct and indirect saving to consumers. The experiment is to be enlarged to include food products other than fruits and vegetables and is said to be already serving as a stabilizing influence on prices in that city market. Competing merchants have become interested in the methods of doing business of the city-operated stalls and appear anxious to try out practices that would enable them to lower their prices.

Allentown, Pa., has gone into farming on a farm acquired for other purposes which, through changes in municipal plans, was lying idle. Under the direction of one of the city aldermen this farm is producing vegetables and selling them at retail in competition with shipped-in produce. The farm also feeds 1,000 head of hogs on city garbage. Local advocates of the plan now propose to include the use of an old brewery as a storage warehouse for potatoes and other products grown by local farmers, so as to lessen the city's dependence on shipped-in products.

Although the bureau of markets, through its city market division, is keeping in touch with developments in many cities and is compiling information for use in answering inquiries, it states that it would be glad to hear from any cities, not as yet reached by formal inquiry, which are working on local food problems through municipally owned shops and by other methods differing from those that have been followed in the past.

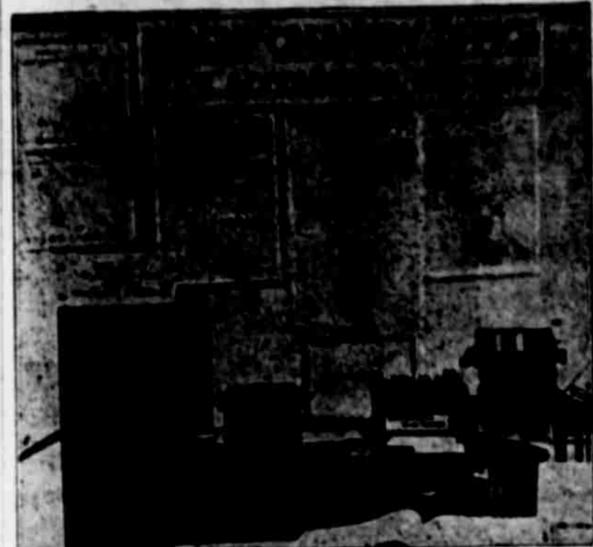
HEADS ARMY CHAPLAINS



This photograph shows Bishop Hayes, who is soon to go to France as head of the American army chaplains. He will go as a civilian, having declined a commission.

The bureau plans to make available information in regard to the successes and failures of cities in their efforts to solve their food problems in order that municipalities contemplating special action may have the benefit of the experience of communities faced with similar conditions.

MARKET ORGANIZATIONS OFTEN FAIL FOR LACK OF UP-TO-DATE BUSINESS METHODS



Modern Accounting Methods for Co-operative Organizations.

(Prepared by the United States Department of Agriculture.)

One of the outstanding weaknesses of marketing organizations is the almost entire lack of up-to-date business methods. According to the bureau of markets, United States department of agriculture, which has made an extensive study of the subject, a large number of failures in the co-operative field have been traced directly or indirectly to lack of proper accounting systems. Other investigations indicate that this difficulty exists to no less an extent in non-co-operative enterprises.

It is the desire of the bureau to make the results of these investigations available to non-co-operative enterprises and not confine its activities solely to assisting co-operative concerns. However, due to the insistent demand for assistance and advice from co-operative organizations, and the lack of such demand from the non-co-operative field, a large portion of the work has of necessity been confined to the former class of organization.

An essential of co-operative business effort is that every participant obtain an equitable share of profits. Without proper accounting there is no guaranty that this object is attained. With up-to-date bookkeeping none can point the finger of suspicion or doubt. Good accounting promotes economy and breeds confidence.

Double-Entry Bookkeeping.

The double-entry system of bookkeeping is the only one suitable for use, as without it there is no adequate check on the accounts. It shows the effects of business transactions on the assets, liabilities, capital, surplus, and revenue, and also the expenses of the business.

When the term "up-to-date methods" is used it does not imply complicated methods. Only two books are absolutely necessary for a complete systematic record of the financial transactions—the journal and the ledger—though, of course, with the growth of a concern, convenience may dictate that the material be subdivided in these two volumes be subdivided and entered in other volumes. The journal shows the business transactions in the order that they occur, while the ledger shows them classified according to the respective accounts.

The records of a co-operative concern must record a history of each member's property from the time of delivery until payment is made. All this material should be so arranged that the maximum volume of business can be cared for without confusion, and at the same time the various details should be easily accessible.

Many co-operative organizations have adopted the system of pooling, which necessitates prorating returns on like grades of fruit and other produce. Such records should be clear as to the time of shipments, average prices received, and awarded items.

The form of business organization should be as simple as possible, but the duties of each officer should be clearly defined, board meetings should be held regularly after due notice has been given, and the laws require that complete records of the meetings must be kept. In a wide margin on the left-hand side of each page of the minute book notations can be made which in the future will greatly aid in locating desired information. All persons handling organization funds should be bonded. If this is an invariable practice, insistence on a bond will not be considered as being prompted by any personal consideration.

Fair Economy Costly.

Many organizations are tempted to practice false economy in regard to expenditures for an up-to-date accounting system, competent help, and labor-saving devices. The cost of an adding machine or a calculating machine may seem large, but it may save its original cost in the course of a year, providing the volume of business is sufficient to make its use economical. Columnar development, loose-leaf systems, card systems, and the use of carbon copies have all lessened the routine of the bookkeeper and made modern bookkeeping possible and economical.

The office, whether large or small, should be provided with filing cabinets, equipped with guides for indexing purposes and folders to hold the correspondence. The alphabetical filing system is the simplest, and perhaps

is the best suited for the organization of average size. In numerical filing, an alternative system which some prefer, a number is assigned to each person with whom considerable correspondence is carried on. To locate any particular number in the file an alphabetical cross index is kept.

Safeguarding the Cash.

A regular system of safeguarding the cash should be adopted and adhered to strictly. All cash entries should be explicit and items supporting such entries should be filed so as to be easily accessible. No entries should be recorded in the cash book which do not relate to cash. If possible, the full receipts of each day should be deposited in the bank. All canceled checks should be filed in numerical order, and duplicate checks should be covered by indemnity bonds. The cash or check register and the bank pass book balance should be reconciled each month, and a permanent record kept of this agreement. Checks, sales slips, receipts and the like should be numbered with a numbering machine, and any which are spoiled in use should be marked void or left in the book. A regular system should be used for acknowledging all cash sales or miscellaneous cash items received. A systematic record should be kept of all petty cash payments.

An important item often neglected in the accounting of marketing organizations is depreciation. The extent of depreciation should be estimated as closely as possible and credited to the "Reserve for Depreciation" account as the books are closed for the year. This will decrease the net profit by the amount of depreciation, and set aside amounts to replace the assets out of the earnings. One other essential in the proper accounting of any marketing organization, as well as in other business efforts, is the auditing of the accounts. Both external and internal audits should be made at regular intervals. The latter may be conducted by a committee of members, while the former should be made by an expert accountant and should be complete, all original documents being available for his investigation.

CO-OPERATIVE BUYING SAVES

Instance Cited in Action of Florida Farmers Clubbing Together to Buy Poison.

(Prepared by the United States Department of Agriculture.)

An instance of the value of co-operative buying is found in the recent action of a group of farmers in Orange county, Florida, who combined their orders for carbon bisulphid and placed them through their county agent. The purchase totaled 1,000 pounds and the material was secured at a saving of 35 cents a pound under the price that would have been charged for individual purchases in small quantities, so that the deal represented a saving of \$350 to these farmers. This carbon bisulphid will be used in fumigating the corn to kill corn weevils. Losses from this source sometimes are as much as 20 per cent. The farmers who are planning to fumigate their corn either have remodeled their old cribs to make them airtight or have built new ones.



Poor seed means a poor crop. Dry straw makes satisfactory bedding. Feed never was so valuable—save it now! Farmers should sow the usual acreage of wheat. Too many fence corners serve as "sheds" for our valuable farm tools. It matters very little how much land one farms, provided he farms well what he has. Do not pile the manure outside this winter for it to leach away, but put it under a shed at least.

A Missouri Woman Could Not Sleep

Dr. Pare's Favorite Prescription has been my only medicine. For some time I suffered from nervousness but instead of getting better I became worse. I was unable to sleep and I would pain me as I could not sleep at night. I got very weak and nervous, would not do anything. My husband and I were a bundle of nerves. I had a bottle of Dr. Pare's Favorite Prescription and the one bottle did me so much good that I continued to use until I was well and happy. Give frequently now to a friend and it has done the same for her. —MRS. GEORGE J. BLUM, 711 East Second St.

For Those Entering Womanhood

Dr. Pare's Favorite Prescription is a medicine that's made especially to build up women's strength and to cure women's various ailments. It is a perfect combination of the most valuable and purest medicinal herbs, and is perfectly harmless. You can procure a trial bottle of any of Dr. Pare's Family Remedies by sending 10c to Dr. Pare, Buffalo, N. Y.

I have used Dr. Pare's Golden Medical Discovery for a bad cough and right coughed and was pleased with the way it benefited me.

I have used Dr. Pare's Pleasant Pills for constipation and biliousness all my life. I like them better than any other medicine of the kind because I can stop taking them any time without feeling any bad effects. There is no danger of getting a habit and being compelled to keep on taking them. —MRS. GEORGE J. BLUM, 711 East Second St.

Dr. Pare's Favorite Prescription is a medicine that's made especially to build up women's strength and to cure women's various ailments. It is a perfect combination of the most valuable and purest medicinal herbs, and is perfectly harmless. You can procure a trial bottle of any of Dr. Pare's Family Remedies by sending 10c to Dr. Pare, Buffalo, N. Y.

On Hot Biscuits



Just Right CORN SYRUP

It's a perfect combination, and like Oliver Twist, you'll cry for "More!" Get a can from your grocer.

THE AMERICAN-JAMES BROS. CO. ST. LOUIS

"The Just Right" is the Standard Biscuit in the World.



KILLS PAIN IN 5 MINUTES

Agency of Rheumatism and Gout, Neuritis, Lumbago, Chest Girdle and Sore Throat Ended in Half the Time It Takes Other Remedies.

Mustarine won't mislead—it is always ready for use—it's grandmother's old-fashioned mustard. Mustard is the only up-to-date pain killer added. The best and quickest remedy in the world for lumbago, sore muscles, stiff neck, sprains to leg, sprains, backache, headache and toothache. Apply it freely to draw the pain from those sore feet—it's great for chilblains, too, and for frost-bite. Ask for and get Mustarine always in the yellow box.

STOPS PAIN MUSTARINE

The SHORTHORN is the Farmers' Breed

Short-horned cattle are the most valuable of all the breeds of the farm. They are the most productive, the most hardy, and the most profitable. They are the most popular and the most common of all the breeds. They are the most valuable and the most profitable of all the breeds. They are the most popular and the most common of all the breeds.

Cuticura Heals Itching Burning Skin Troubles

TO SHINE A GOLD STOVE Use E-Z STOVE POLISH

Irritating Coughs PISO'S

First Battle of the Marne Cost Nearly 750,000 Men

The bloodiest battle of the world war was the first battle of the Marne. Official figures just issued in Paris show the losses were:

Dead	325,000
Wounded	400,000
Total	725,000

This means that this one battle cost nearly three-quarters of a million men. The figures include, of course, the losses on both sides.

"Old Razor Man" Was a Woman

San Francisco.—The death of "John Young," known for years along the highways between this city and Los Angeles as "the quaint old razor man," discloses a secret long kept that the real name of the old peddler was Anna O'Connell. For many years, left alone in the world, she had worn men's clothing to enable her to earn a living unmolested.

She died on the doorstep of the home of Edwin A. Turner, a toy-maker, in Green street. The Turners were her

friends of early years. When her wanderings brought her to this city she always went to their home. They chanced to be out this time when she called. A lodger in the house informed her they would soon be back. She was weak and ill, and as she turned on the doorstep she sank down, clutching at her heart, and died. Mr. Turner now feels free to tell her story.

"More than twenty years ago," he said, "my wife and I made the acquaintance of a Canadian gentleman, Mrs. Anna O'Connell. She was then living in Montgomery block, with her only child, Marie. Her husband, a Canadian army officer and a native of Yorkshire, England, had died.

"In the fire and earthquake of 1906 Mrs. O'Connell and her daughter dropped out of sight. We heard nothing of them, and, finally, we went on a long visit to the Island of Guernsey in the English channel, my native place. About five years ago we returned to San Francisco.

"One evening when my wife was alone at home there was a knock at the door. Opening it she saw a little old man wearing a small mustache. 'I am a brother of your old friend, Mrs. Anna O'Connell,' the caller said. 'Don't I resemble her?' My wife replied: 'Yes, the likeness is striking; come in.' They had a cup of tea and talked.

"Suddenly, the old man rose, put his arms around my wife and said: 'I am Mrs. O'Connell; look well at me.'

"My wife was too surprised for words. Then the old peddler explained that she had adopted men's clothes in order to make a living, for her daughter had died and she was alone. She was in the house when I returned home. My wife and I both promised to keep her secret. From that time she visited us once a year. We were her only intimates. She had wished to live in San Francisco, but the climate of the south suited her delicate health better, and so she made her home in Pasadena. We knew from her that she sold razor and knife-blade sharpeners, walking from place to place, and getting frequent lifts from passing motor cars. We will see that she has decent burial."

Denials make little faults great.

REMARKABLE LAUNCHING AT FALL RIVER



A most remarkable launching was recently executed at Fall River, Mass., when the steamer Hadnot, a 13,500-ton tanker, was launched 9:10 per cent completed. Steam was up and her whistle was blowing when she hit the water. The Hadnot is 430 feet in length, 56 feet wide and can make 14 1/2 knots.

SUES FATHER FOR \$300,000

Minnesota Girl Says He Ordered Her Out After Enticing Her to His Home.

Duluth, Minn.—A damage suit for \$300,000 has been filed in district court by Miss Edna O. Budd, forty-two, of St. Paul, against her father, Dr. J. D. Budd of Duluth, department commander of the G. A. R.

Miss Budd is the daughter of the Duluth physician and philanthropist by a former marriage and did not learn Mr. Budd was her father until she had reached maturity. She charges that Doctor Budd induced her to abandon the name of her adopted father, Miller, and to come to his home in Duluth, where one hour after arrival, she said, he "directed and commanded her to leave his house and informed her that her presence was not desired."

Spanish railroads are conducting campaigns of education along their lines to improve agricultural conditions.

NO CHANGE IS GIVEN

Mexican Merchants Refuse to Make Small Sales.

Silver Coins Are So Valuable They Are Being Hoarded and Sold for Their Metal.

Mexico City.—The most persistent phrase encountered by the buying public in Mexico at present is "No hay cambio," "there is no change." The silver in the Mexican peso, 50-cent piece, and the smaller coins is worth more than the face value of the coins, so this money has been hoarded by many persons and sold for their silver content.

The result is that "cambio," or change, has disappeared and persons who buy or sell are forced to pay from 4 to 7 per cent for silver pieces from brokers. Most merchants refuse to make small sales if they are forced to

give change, asserting they would lose money in the transaction.

The "asteca," or Mexican 20-peso piece (gold) is practically useless as money in stores or cafes when the purchase is for a small amount.

"I might as well be broke as have an asteca," complained an American who was hungry and could not find a cafe to change his gold. Later he hit upon a unique scheme. He deposited the "asteca" with the cafe proprietor and proceeded to eat at intervals until he had no more credit, which, with prevailing prices, was not a long time.

Child Put \$1,000 in Kitchen Stove.

St. Louis, Mo.—When Nikolai Peltch sold his little home he received \$1,000 in bills. The following morning he gave the money to his wife, who laid it on the table and stepped into another room. While she was gone her five-year-old child placed the roll in the kitchen stove.