

Dhananjayrao Gadgil Library



GIPE-PUNE-004730

**Publications of the
Carnegie Endowment for International Peace
Division of Economics and History**

ECONOMIC AND SOCIAL HISTORY OF THE WORLD WAR

British Series

JAMES T. SHOTWELL, PH.D., LL.D.

GENERAL EDITOR

With the Collaboration of the

BRITISH EDITORIAL BOARD

Sir William H. Beveridge, K.C.B., M.A., B.C.L. (*Chairman*)

Professor H. W. C. Davis, C.B.E., M.A.

Sir Edward C. K. Gonner, K.B.E., M.A., Litt.D.

F. W. Hirst, Esq.

Thomas Jones, M.A., LL.D.

J. M. Keynes, C.B., M.A.

Professor W. R. Scott, D.Phil., Litt.D., LL.D., F.B.A.

Professor J. T. Shotwell (*ex officio*)

*For List of other Editors and the plan of the Series see end
of this volume*

EXPERIMENTS IN STATE CONTROL

At the War Office and the
Ministry of Food

BY

E. M. H. LLOYD

FORMERLY OF THE RAW MATERIALS SECTION, WAR OFFICE,
ASSISTANT SECRETARY, MINISTRY OF FOOD

OXFORD: AT THE CLARENDON PRESS

London, Edinburgh, New York, Toronto, Melbourne, Cape Town, Bombay

HUMPHREY MILFORD

1924

PRINTED IN ENGLAND
AT THE OXFORD UNIVERSITY PRESS

XA : 75. 3

F4

473 0

EDITOR'S PREFACE

IN the autumn of 1914 when the scientific study of the effects of war upon modern life passed suddenly from theory to history, the Division of Economics and History of the Carnegie Endowment for International Peace proposed to adjust the programme of its researches to the new and altered problems which the War presented. The existing programme, which had been prepared as the result of a conference of economists held at Berne in 1911, and which dealt with the facts then at hand, had just begun to show the quality of its contributions; but for many reasons it could no longer be followed out. A plan was therefore drawn up at the request of the Director of the Division, in which it was proposed by means of an historical survey, to attempt to measure the economic cost of the War and the displacement which it was causing in the processes of civilization. Such an 'Economic and Social History of the World War', it was felt, if undertaken by men of judicial temper and adequate training, might ultimately, by reason of its scientific obligations to truth, furnish data for the forming of sound public opinion, and thus contribute fundamentally toward the aims of an institution dedicated to the cause of international peace.

The need for such an analysis, conceived and executed in the spirit of historical research, was increasingly obvious as the War developed, releasing complex forces of national life not only for the vast process of destruction but also for the stimulation of new capacities for production. This new economic activity, which under normal conditions of peace might have been a gain to society, and the surprising capacity exhibited by the belligerent nations for enduring long and increasing loss—often while presenting the outward semblance of new prosperity—made necessary a reconsideration of the whole field of war economics. A double obligation was therefore placed upon the Division of Economics and History. It was obliged to concentrate its work upon the

problem thus presented, and to study it as a whole; in other words, to apply to it the tests and disciplines of history. Just as the War itself was a single event, though penetrating by seemingly unconnected ways to the remotest parts of the world, so the analysis of it must be developed according to a plan at once all embracing and yet adjustable to the practical limits of the available data.

During the actual progress of the War, however, the execution of this plan for a scientific and objective study of war economics proved impossible in any large and authoritative way. Incidental studies and surveys of portions of the field could be made and were made under the direction of the Division, but it was impossible to undertake a general history for obvious reasons. In the first place, an authoritative statement of the resources of belligerents bore directly on the conduct of armies in the field. The result was to remove as far as possible from scrutiny those data of the economic life of the countries at war which would ordinarily, in time of peace, be readily available for investigation. In addition to this difficulty of consulting documents, collaborators competent to deal with them were for the most part called into national service in the belligerent countries and so were unavailable for research. The plan for a war history was therefore postponed until conditions should arise which would make possible not only access to essential documents but also the co-operation of economists, historians, and men of affairs in the nations chiefly concerned, whose joint work would not be misunderstood either in purpose or in content.

Upon the termination of the War the Endowment once more took up the original plan, and it was found with but slight modification to be applicable to the situation. Work was begun in the summer and autumn of 1919. In the first place a final conference of the Advisory Board of Economists of the Division of Economics and History was held in Paris, which limited itself to planning a series of short preliminary surveys of special fields. Since, however, the purely preliminary character of such studies was further emphasized by the fact that they were

directed more especially towards those problems which were then fronting Europe as questions of urgency, it was considered best not to treat them as part of the general survey but rather as of contemporary value in the period of war settlement. It was clear that not only could no general programme be laid down *a priori* by this conference as a whole, but, that a new and more highly specialized research organization than that already existing would be needed to undertake the Economic and Social History of the War, one based more upon national grounds in the first instance and less upon purely international co-operation. Until the facts of national history could be ascertained, it would be impossible to proceed with comparative analysis; and the different national histories were themselves of almost baffling intricacy and variety. Consequently the former European Committee of Research was dissolved, and in its place it was decided to erect an Editorial Board in each of the larger countries and to nominate special editors in the smaller ones, who should concentrate, for the present at least, upon their own economic and social war history.

The nomination of these boards by the General Editor was the first step taken in every country where the work has begun. And if any justification was needed for the plan of the Endowment, it at once may be found in the lists of those, distinguished in scholarship or in public affairs, who have accepted the responsibility of editorship. This responsibility is by no means light, involving, as it does, the adaptation of the general editorial plan to the varying demands of national circumstances or methods of work; and the measure of success attained is due to the generous and earnest co-operation of those in charge in each country.

Once the editorial organization was established there could be little doubt as to the first step which should be taken in each instance toward the actual preparation of the history. Without documents there can be no history. The essential records of the War, local as well as central, have therefore to be preserved and to be made available for research in so far as is compatible with public interest. But this archival task is a very great one, belonging of right to the governments and other owners of historical sources

and not to the historian or economist who proposes to use them. It is an obligation of ownership; for all such documents are public trust. The collaborators on this section of the war history, therefore, working within their own field as researchers, could only survey the situation as they found it and report their findings in the form of guides or manuals; and perhaps, by stimulating a comparison of methods, help to further the adoption of those found to be most practical. In every country, therefore, this was the point of departure for actual work; although special monographs have not been written in every instance.

This first stage of the work upon the war history, dealing with little more than the externals of archives, seemed for a while to exhaust the possibilities of research. And had the plan of the history been limited to research based upon official documents, little more could have been done, for once documents have been labelled 'secret' few government officials can be found with sufficient courage or initiative to break open the seal. Thus vast masses of source material essential for the historian were effectively placed beyond his reach, although much of it was quite harmless from any point of view. While war conditions thus continued to hamper research, and were likely to do so for many years to come, some alternative had to be found.

Fortunately such an alternative was at hand in the narrative, amply supported by documentary evidence, of those who had played some part in the conduct of affairs during the war, or who, as close observers in privileged positions, were able to record from first- or at least second-hand knowledge the economic history of different phases of the Great War, and of its effect upon society. Thus a series of monographs was planned consisting for the most part of unofficial yet authoritative statements, descriptive or historical, which may best be described as about half-way between memoirs and blue-books. These monographs make up the main body of the work assigned so far. They are not limited to contemporary, war-time studies; for the economic history of the war must deal with a longer period than that of the actual fighting. It must cover the years of 'deflation' as well, at least sufficiently

to secure some fairer measure of the economic displacement than is possible in purely contemporary judgements.

With this phase of the work, the editorial problems assumed a new aspect. The series of monographs had to be planned primarily with regard to the availability of contributors, rather than of source material as in the case of most histories; for the contributors themselves controlled the sources. This in turn involved a new attitude towards those two ideals which historians have sought to emphasize, consistency and objectivity. In order to bring out the chief contribution of each writer it was impossible to keep within narrowly logical outlines; facts would have to be repeated in different settings and seen from different angles, and sections included which do not lie within the strict limits of history; and absolute objectivity could not be obtained in every part. Under the stress of controversy or apology, partial views would here and there find their expression. But these views are in some instances an intrinsic part of the history itself, contemporary measurements of facts as significant as the facts with which they deal. Moreover, the work as a whole is planned to furnish its own corrective; and where it does not, others will.

In addition to this monographic treatment of source material, a number of studies by specialists is already in preparation, dealing with technical or limited subjects, historical or statistical. These monographs also partake to some extent of the nature of first-hand material, registering as they do the data of history close enough to the source to permit verification in ways impossible later. But they also belong to that constructive process by which history passes from analysis to synthesis. The process is a long and difficult one, however, and work upon it has only just begun. To quote an apt characterization, in the first stages of a history like this one is only 'picking cotton'. The tangled threads of events have still to be woven into the pattern of history; and for this creative and constructive work different plans and organizations may be needed.

In a work which is the product of so complex and varied co-operation as this, it is impossible to indicate in any but

EDITOR'S PREFACE

a most general way the apportionment of responsibility of editors and authors for the contents of the different monographs. For the plan of the History as a whole and its effective execution the General Editor is responsible; but the arrangement of the detailed programmes of study has been largely the work of the different Editorial Boards and divisional Editors, who have also read the manuscripts prepared under their direction. The acceptance of a monograph in this series, however, does not commit the editors to the opinions or conclusions of the authors. Like other editors, they are asked to vouch for the scientific merit, the appropriateness and usefulness of the volumes admitted to the series; but the authors are naturally free to make their individual contributions in their own way. In like manner the publication of the monographs does not commit the Endowment to agreement with any specific conclusions which may be expressed therein. The responsibility of the Endowment is to History itself—an obligation not to avoid but to secure and preserve variant narratives and points of view, in so far as they are essential for the understanding of the War as a whole.

J. T. S.

PREFACE

It is difficult to write history, and perhaps more particularly economic history, without allowing a certain bias to creep in. With regard to events so recent and so controversial as the operation of State control during the war, most people would confess to some degree of prejudice. If this book is to be read with an open mind, therefore, it may be well for the author to confess his bias at the outset.

First, I write as a loyal British subject, who was engaged in war service. The amount of prejudice imported by this fact is incalculable, but inevitable.

Secondly, I believed and still believe that to wage war effectively involves replacing private enterprise by collective organization. In this respect I sympathize with those who hold that the necessity for war-time control of life, liberty, and property is an additional reason for abolishing war. Another great war will plunge the world into a sort of military communism, in comparison with which the control exercised during the recent war will seem an Arcadian revel. Personal freedom and private property are condemned by the exigencies of modern war; and I confess to a prejudice in favour of both.

Thirdly, I am disinclined to admit that *all* the measures of industrial and commercial organization adopted during the war, which are commonly lumped together under the term State control, were merely necessary evils to be got rid of as soon as possible and never to be thought about again. A considerable extension of co-operative and collective enterprise seems to me probable and desirable in times of peace; and I believe that there is something to be learnt from the experiments in State control during the war which may be of positive value in the difficult times ahead.

In a word, this book is not designed to teach Governments how to wage war; nor is it intended as a text-book on the abolition of private enterprise. It is meant as a contribution to the economic history of the war—as a record of facts and impressions drawn

from a small but important field of war-time administration. And so far as it is coloured by opinions, they arise out of a belief that even war has its lessons—lessons of social idealism and practical co-operation, which were never so badly needed as in the period of recovery from war.

While, therefore, the author's limited outlook restricts him primarily to matters of administrative policy and technique, an endeavour has been made to contribute to the discussion of the wider problem with which this series is concerned: namely, the psychological and economic reactions of the war upon the normal processes of civilized life. When the time comes for computing the total net cost of the war and its after-effects, what little there is to be set down on the credit side will need to be sifted with microscopic care from the evil consequences that leap at once to the eye; and among those changes and developments that may appear to some to contain the germs of a better order of society a place may perhaps be found for some features, at any rate, of the experiments described in this volume.

The aim of the book is to trace the evolution of war-time controls in certain sections of the War Office and the Ministry of Food. No attempt has been made to give a complete historical record of these controls (some of which, such as wool and food, are more fully dealt with in other monographs in the Series), but rather to present a comparative picture having a fairly wide range.

The first chapter contains a brief sketch of army supply in the past as a background to the work of the Army Contracts Department during the war. Two chapters are devoted to the early days at the War Office, before the Ministry of Munitions was established. The rest of the book is concerned with trades and industries falling outside the sphere of munitions, principally with textiles, leather, and certain foods.

The fourth chapter describes the early application of requisitioning and costing to the jute industry. The plan of fixing 'conversion costs' throughout the various stages of manufacture was first conceived in March 1915, in connexion with the supply of jute goods. The circumstances which led up to and accompanied

this first experiment are therefore set out in some detail. Attention is then turned to the problem, that at one time seemed almost insoluble, of finding, or rather inventing, a satisfactory legal foundation for the measures of control on which the War Office had embarked. This chapter explains the genesis of certain Regulations and Amendments issued under the Defence of the Realm Act, giving power to requisition output, license or prohibit dealings, fix prices and examine costs.

The next stage is represented by State purchase of raw materials, first of flax, then of jute, hemp, wool, leather, and hides. Part II gives a brief account of the manner in which these commodities were handled and the way in which the boot industry was organized for war purposes. A longer and more detailed account is inserted of the organization of British Wool Purchase, since this represented the first attempt to apply control on a large scale to agricultural produce.

Part III contains a description of Meat Control under the Ministry of Food. It illustrates, perhaps better than any other scheme, the difficulties, of controlling supplies and prices of a perishable commodity needed for the daily consumption of the whole nation. Importers, farmers, dealers, wholesale traders, and retail butchers—all these had to be virtually combined in a single State Meat Trust, in order to ensure that the meat cards issued to every man, woman, and child in the country should be punctually honoured on presentation at the butcher's shop.

The account of oils and fats control which follows explains the manner in which manufacture, import, and wholesale distribution were organized on State account by self-governing Trade Associations. The survey of the meat and fats trades ends with a short account of the control of milk, butter, and cheese.

In Part IV an attempt is made to examine the general principles of war organization. Price-fixing, the State as importer, the costings system, the control of agricultural produce, of manufacture and of wholesale trade, are treated from a comparative point of view with illustrations drawn from the chapters that have gone before. The last chapter summarizes some of the lessons and consequences of war-time control with special reference

to the problems of large-scale organization and public administration.

The writer received permission in 1919 from the War Office and the Ministry of Food to make use of official sources of information ; but neither Department is in any way responsible for the statements made, for the conclusions drawn, or for the manner in which the facts are presented.

I have endeavoured to keep the narrative as objective and impersonal as possible and have only occasionally mentioned by name the civil servants and business men whose struggles and achievements are here recorded. It would be ungracious, however, not to pay a sincere tribute of admiration to the work of my former chiefs, Mr. U. F. Wintour, C.B., C.M.G., and Mr. E. F. Wise, C.B., to whose vision, resourcefulness, and inspiring leadership the country owed so much during the war, and to the many distinguished business men who served under them at the War Office and the Ministry of Food—Sir Edward Penton, K.B.E., Director of Boots and Leather Supplies ; Col. F. V. Willey, C.M.G., C.B.E., M.V.O., Controller of Wool Supplies ; Sir Charles Sykes, K.B.E., Director of Wool Textile Production ; Sir James Beattie, K.B.E., Controller of Flax and Jute Goods ; Mr. George Malcolm, C.B.E., Controller of Raw Jute and Hemp ; Mr. W. H. Gardner, Controller of Flax Supplies ; Sir Francis Boys, K.B.E., Director of Meat Supplies ; Sir Philip Proctor, K.B.E., Deputy Director and later Director of Meat Supplies ; Sir William Wells, K.B.E., Chief Live Stock Commissioner ; Sir Alfred Mansfield, K.B.E., Director of Oils and Fats ; Sir Campbell Kirkman Finlay, Director of Oilseeds Supply ; Mr. Wilfred Buckley, C.B.E., Director of Milk Supplies ; Mr. William Lovell, C.B.E., Director of Butter and Cheese Supplies ; and lastly, to Sir James Cooper, K.B.E., Director of Raw Materials Finance, and Sir Harry Peat, K.B.E., Financial Secretary of the Ministry of Food, upon whose skilled collaboration in costings and finance the schemes described were so largely dependent for their success. To these and other friends and colleagues whose names I have reluctantly had to omit, I dedicate this book.

E. M. H. LLOYD.

January 1924.

CONTENTS

	PAGE
INTRODUCTION	1
The paradox of war—Patriotism and social idealism—Disillusionment after the war—Was the 'larger air' an illusion?—The background of State control—Corporate feeling stronger than self-interest.	
PART I	
ORIGINS OF CONTROL AT THE WAR OFFICE	
CHAPTER I. ARMY SUPPLY IN PEACE AND WAR	6
Historical background—Army supply under Queen Elizabeth—Cromwell's reforms—Corruption returns with the Restoration—Abuses in Marlborough's time—Scandalous mismanagement during Napoleonic wars—Sufferings of the troops in Flanders and West Indies—Corruption at the War Office—Duke of Wellington's reforms—The Crimean scandals—'Old-fashioned departmentalism'—Growth of integrity and efficiency in the public services—Results of democracy.	
Origin of Army Contracts Department—Purchasing machinery of British War Office in 1914—Functions of Contracts Department and Supply Departments—Army factories—Efficiency of pre-war system.	
CHAPTER II. THE OUTBREAK OF WAR	18
Normal routine continued—Appeal for 500,000 volunteers—Centralized buying breaks down—Story of jerseys bought by local commands—Paralysis at head-quarters—Purchases by Allied Governments—Commission Internationale de Ravitaillement—Unemployed harness-makers and Army saddles—Lord Kitchener's intervention—Proposals for reorganization of Army buying—Necessity for organizing industry first realized November 1914—Reluctance to interfere with private enterprise—Nationalization of armament firms rejected—Ministry of Munitions established May 1915—Provision of food, clothing, and miscellaneous equipment remains with Army Contracts Department—Origins of State control in the War Office.	
CHAPTER III. FROM COMPETITIVE TENDERING TO COLLECTIVE BARGAINING	26
Speculation in Army supplies—Delays inherent in tendering system—Public criticism of high prices paid—Comparison with business methods—Establishing personal contact—Widening area of supply—Work of the Labour Exchanges—The laws of supply and demand and 'business as usual'—Effect on prices of raw and subsidiary materials—Weakness of competitive tendering—New policy of collective negotiations—Agreement with Wholesale Clothiers' Association—Objections to the 'flat rate' principle—Advantages of new system—Difficulties still unsolved.	

	PAGE
CHAPTER IV. REQUISITIONING AND COSTING IN THE JUTE INDUSTRY	35
Jute production and consumption — Importance for military purposes — Demand for sandbags — Course of prices up to March 1915 — Decision to requisition — Stocks at Liverpool — Negotiations at Dundee — Cost and market price — Profits of Spinners — The costings system first suggested — Objections to the plan — Appointment of agent firm — Increased output and deliveries — The plan in operation — Comparison of Government price and market price — Negotiations with Calcutta — Prices and quantities — An avalanche of sandbags — Economies affected.	
CHAPTER V. THE LEGAL BASIS OF CONTROL	50
Defence of the Realm Act — Royal prerogative — Losses Commission — Compensation a matter of grace — Requisitioning under the Army Act — 'Fair market value' — Regulation 2 B — Requisitioning from merchants and growers — Maximum prices and requisitioning — Amendment of Regulation 7 — Prices to be fixed with reference to cost of production and fair profit without regard to market price — Compulsory examination of books — February 1916 the turning-point in costings system — No Parliamentary sanction — Regulation 30 A — Prohibition and regulation of private dealings — Licensing and price-fixing — Government monopoly — Regulation 2 E the most comprehensive basis for control — Were the Regulations <i>ultra vires</i> ?	

PART II

TEXTILES AND LEATHER

CHAPTER VI. RUSSIAN FLAX AND CONTROL OF THE LINEN INDUSTRY	65
Extension of costings system to linen industry — Comparison with jute industry — Difficulties in supply of raw material — Closing of the Baltic — Decision of War Office to monopolize purchase of Russian flax — Appointment of buying agencies in Russia — Flax offices opened in London, Dundee, and Belfast — Co-operation of spinners and manufacturers — Improvements in supply of raw material — Results of trading operations — Profits and risks — Usual accounting methods not applicable — Government departments and business firms — Controller and Auditor-General and audit of flax accounts in Russia.	
Work of Flax Control Board — Aeroplane linen — Increase of flax production in United Kingdom — Purchase of seed — Rationing and control of manufacture — Local Committees — Centralization and decentralization of control.	

CONTENTS

xvii

	PAGE
CHAPTER VII. PURCHASE OF RAW JUTE AND MANILA HEMP .	79
Decision to buy raw jute for military purposes — First agency agreement — Objections in Calcutta — Appointment of Jute Commissioner and allocation of orders in India — Third and final system adopted — Purchase in the market in competition with manufacturers — Prohibition of import of jute, February 1917 — Steps to control prices and ration supplies — Resumption of private imports and methods adopted — Licensing private purchases — Effect on prices in India and United Kingdom — Purchases for Allied Governments — Results of Government trading in jute.	
Position with regard to Manila Hemp, April 1917 — Freights, prices, and profits — Government purchase — Appointment of buying and distributing agents — Selling prices — Course of market prices in the Philippines — Results of trading operations.	
CHAPTER VIII. ARMY BOOTS	91
The Duke of Wellington on army boots — Achievements of boot industry during the war — Quantity, quality, and price — Organization and co-operation between Government and industry — Early developments — Appointment of business organizer — Stimulation of production — From trade patterns to regulation patterns — Examination of costs and profits — Fixing different prices for individual firms — Objections to strict application of costings — New system of group prices — District Committees — Levelling up the inefficient.	
Boot repairs — A large-scale industry run by the War Office — New methods and new machinery.	
War-time boots — Extension of costing and control to supplies for civilian population.	
CHAPTER IX. HIDES AND LEATHER	101
Shortage of leather for military purposes in first six months of war — Prices rise — First intervention of War Office in January 1915 — Conference of Tanners in Leathersellers' Hall — Information of probable requirements supplied in confidence — Agreement concluded with regard to production and prices — Heavy hides in the home market — Prices controlled by Tanners' Federation — Extension of control early in 1916 — Requisition of tanners' output — Determining costs of production of leather — Reduction of tanners' profits — Standard prices for Army leather — Stocks in merchants' hands requisitioned at different prices based on cost price to holder — Advantages of uniform maximum price — Allocation of leather to manufacturers — Exchange of light leather for heavy hides from France and Italy — Prices of hides in South America.	
Government purchase of tanned kips from India for upper leather, May 1916 — Supplies for civilian consumption — Carriers employed on commission — Trading accounts analysed.	
Government leather purchases in the United States — The Leather Council — Review of Government's policy and results of control.	

	PAGE
CHAPTER X. THE POLICY OF WOOL PURCHASE	112
Consumption of wool for military purposes — Figures for blankets, flannel and khaki cloth purchased by the War Office — Restrictions on export — First attempt to introduce costings — Review of wool trade at beginning of 1916 — World scarcity foreseen — Necessity of safeguarding supplies and controlling prices — State purchase of British wool decided June 1916 — Negotiations with Dominion Governments — Purchase of entire clips of Australia and New Zealand, November 1916 — Advantages of centralized purchase — Standardization of prices and qualities — Methods of distribution and sale — Hardships inflicted — Elimination of middlemen.	
CHAPTER XI. BRITISH WOOL PURCHASE	125
Preliminary difficulties — Variety of trade customs — Scottish wool trade — Organization of trade in England — Special conditions in Ireland and Wales — Plan adopted in Great Britain — Price and valuation — Wool areas and local staff — Local and Central Advisory Committees — Authorized merchants — Allocation of clips — Methods of purchase — Complaints — Skin wool — Manx wool — Free carriage — Distribution and sale — Trading accounts.	
CHAPTER XII. THE WOOLLEN AND WORSTED INDUSTRIES	148
Topmaking — Woolcombing on commission — Topmakers as Government agents — Conversion costing — Economies effected — New specifications and use of rags and waste — Allocation of contracts — Decentralization — Restrictions on civil trade in 1917 — Central Wool Advisory Committee — Priority scheme — Reduction of hours — Discontent in the industry — Appointment of Board of Control — Partnership between Government, employers, and labour — Standard clothing scheme — Application of costings to civilian products — Working of the scheme — Abandonment after the war.	

PART III

MEAT AND FATS

CHAPTER XIII. THE MEAT TRADE AND WAR PROBLEMS	155
Meat shortage during the war — Popular demand for Government control, May 1917 — Meat (Sales) Order, 1917 — Description of Meat Trade — How the retail butcher obtains his supplies — Farmer's methods of sale — Distinction between live weight and dead weight — Preference of farmer for live weight — Links in the chain between the farmer and the butcher — Regulation of supply and demand under normal conditions — The American Meat Combine and the price of cattle — Automatic regulation of distribution — The meat problem during the war — Original scheme of control — Objects aimed at — Municipal control of retail distribution — Proposals for price reduction — Reserve of meat more economical than reserve of cattle	

CONTENTS

xix

	PAGE
CHAPTER XIV. THE PERIOD OF TRANSITION	166
Preliminary steps — Progressive reduction of prices — Live weight difficulties — Criticisms of price policy — Reduction of herds — The glut and the subsequent shortage — Appointment of Central Live Stock and Meat Trade Advisory Committee — Standardization of cuts — Wholesale Meat Supply Associations and their functions — Census of meat sold retail — Licensing and registration of traders — Inadequacy of fixing retail maximum prices — Threats of butchers' strike — Limitation of consumption — Crisis in the last week of December 1917 — Complete control established — State purchase of all live stock for slaughter — Pooling expenses of distribution — The Central Live Stock Fund — The meat trade as a national service.	
CHAPTER XV. MEAT CONTROL IN OPERATION	179
The crisis surmounted — Organization of live stock control — Duties of auctioneers — Grading Committees and schedule of prices — Allocation to butchers — Farmers Selection Committees — Assessment of supply quotas — Regulation of demand — Meat rationing introduced February 1918 — Registration of customers — Meat permits — Machinery of distribution, in Food Committee areas, in Live Stock areas, and at head-quarters — Functions of meat agents, Wholesale Meat Supply Associations, Importers Committees, National Meat Distribution Committee — Government slaughter-houses and the dead-weight system — Smithfield Control Board — Central Live Stock Fund — Meat finance — Irish imports — Frozen meat imports.	
CHAPTER XVI. OILS AND FATS	201
Meaning of term 'oils and fats' — Processes of manufacture — Sources of raw materials — Normal channels of trade — Margarine industry — Glycerine requirements — Intervention of Ministry of Munitions — Appointment of Controller — The 'Grand Committee' — Original scheme of control — Opposition of the trade — Licensing and Maximum Prices Orders, May 1917 — Statistics and research — Danger of fat shortage — Preparations for State purchase of oilseeds — Problem of prices and distribution — Appointment of Advisory Committees — Growth of combination and corporate feeling.	
CHAPTER XVII. NEGOTIATIONS WITH CRUSHERS AND BROKERS	210
Investigations into costs of crushing and refining — New system of book-keeping introduced — Provisional 'margins' fixed — Problem of adjusting maximum prices for seed, oil, and cake — Variations in cost between different firms — The 'marginal' and the average cost — The principle of a common pool — Discussion of plans for pooling — Scheme for a Crushers' Combine rejected — Profit Equalization Scheme — Transit Pool — New margins agreed, November 1917 — Adjustment of maximum prices — Requisition of seeds, nuts, and	

	PAGE
kernels, and of oils, oilcake, and meals — Difference between old and new prices debited to holders of stock.	
Arrangements for distribution — Employment of brokers — Formation of United Kingdom Oilseeds Brokers Association as sole Government agents — Allocation of work and remuneration among members — Smooth working of commercial side of distribution.	
CHAPTER XVIII. OILSEEDS SUPPLY AND THE INTER-ALLIED OILSEEDS EXECUTIVE	220
Inter-Departmental Conferences on oilseeds supply, August 1917 — Proposal to centralize purchases and shipping arrangements — Negotiations with French Minister of Commerce — French demand for pooling resources — Finance and shipping dealt with separately — Terms of agreement constituting Inter-Allied Oilseeds Executive — Not a joint trading corporation.	
Machinery of purchase — Purchases made f.o.b. not c.i.f. — Reasons for this — Methods of purchase varied — Co-operation of Governments in British Dominions and Possessions — Egyptian cotton seed — Terms of purchase — Appointment of Cotton Seed Control Board at Alexandria — Coco-nut oil from Ceylon — Linseed, rape seed, and castor seed from India — Argentine linseed — Animal fats from South America, Australia, and New Zealand — Purchases in U.S.A. — Whale oil — Olive oil — West African oleaginous products obtained by purchase c.i.f. — Ministry of Food's monopoly of import — Tonnage programme 1917-18 and 1918-19.	
CHAPTER XIX. MARGARINE AND EDIBLE FATS	230
Prejudice against margarine — Its composition — Figures of consumption 1913-16 — Weekly supplies of butter and margarine combined during 1917 — Reduction of imports from Holland — Increase of home production — Maximum Prices Order, November 1917 — Uneven distribution — Alarming increase of queues in December — Local rationing and requisitioning — Preparations for complete control — Fewer trade connexions to be broken — The Margarine Clearing House — Functions of local officials — New machinery of distribution working smoothly, June 1918.	
Control of quality — Expert inspection and guidance — Weekly samples submitted — Results of examination published — Comparison of marks gained — Improvement in refined oils — Other edible fats and oils — Advantages of standard specifications.	
Control of dripping and tallow — The problem of relative prices — Tallow Melters Association formed — Standardization — Sampling and testing — Results of organized competition in quality.	
CHAPTER XX. MILK, BUTTER, AND CHEESE	245
Shortage of milk during winters of 1917 and 1918 — Statistics of production and consumption — Condensed milk — Organization of the trade — Importance of wholesale firms and milk factories — Report of Sub-Committee on wholesale trade in milk — Waste, overlapping and unequal distribution due to lack of co-ordination —	

CONTENTS

xxi

Scheme of control proposed — State purchase recommended — Temporary measures of control adopted — Wholesale rationing and priority — Work of Divisional Commissioners — Introduction of certified grades of milk.

Purchase of Australian and New Zealand cheese for the Army by Board of Trade — Ministry of Food negotiates voluntary price agreements, April 1917 — Legal maximum prices, August 1917 — Extension of cheese control — Control of butter prices — Centralization of import, December 1917 — Functions of Butter and Cheese Imports Committee — Long term contracts and purchases in open market — Argentine, South Africa, Canada, United States, Denmark, France, Holland — Pooling of purchases and averaging of prices — Results of policy adopted.

PART IV

COMPARATIVE STUDIES

CHAPTER XXI. THE PROBLEM OF WAR ORGANIZATION . . . 259

Two axioms: subordination of private interests and as little interference as possible — Distrust of State management — 'Business as usual' — Nationalization of armament industry rejected in 1914 — Contrast with Government action in regard to finance, railways, and sugar — War profits a legitimate expectation for armament shareholders — First year of war — Obtaining supplies — Speculation replaced by collective agreement — The price problem — Growth of control in the second year — State purchase of raw materials — Further developments in third and fourth years.

Principles of war organization — Economy of man-power, finance, transport, production, and consumption — Impossible to realize fully in practice — Psychological factors.

CHAPTER XXII. ORGANIZATION OF INDUSTRY . . . 270

Crisis in 1917 — Review of situation by Army Contracts Department — Man-power, production, export trade, consumption — Measures already taken inadequate — Need for treating each industry as a unit — Illustration from woollen and worsted industries — Man-power and Production Committees — Constitution and functions — Advantages of joint control — Promotion of export — Exporters Committees — Restriction of imports — Centralized purchase of raw material — Importers Committee — Division of functions between Departments.

CHAPTER XXIII. THE MECHANISM AND THEORY OF PRICE FIXING . . . 282

The novelty of price control — Growth of an idea — Price control for military purposes — Methods of the ring adapted for public ends — Price fixing for civilian consumption more difficult — War-time boots and standard clothing — Standardization and identifica-

	PAGE
tion by marks — Resemblance to sale of proprietary articles — Control of supply, licensing, and rationing of demand — How far were maximum prices observed ?	
Theoretical objections to price fixing — Effects on production and consumption — Price fixing used either to discourage or to encourage production — Guaranteed prices for farmers — Reduction of consumption by rationing rather than by destitution — Effect on prices and consumption of non-rationed articles — Continual extension of control — The right balance of prices — Diversion and transference of purchasing power — Price control and inflation — Was inflation inevitable ? — The alternative.	
CHAPTER XXIV. THE STATE AS IMPORTER	299
Reasons for State purchase — Sugar — Meat — Flax — Kips — Jute — Wool — Hemp — Butter and cheese — Oilseeds — Summary of reasons — Methods of purchase — Dominions — India — Crown Colonies — Egypt — Russia — United States — Neutral countries.	
Purchasing organization — Union of official and business methods — Variety of forms — Centralization in wool — Decentralization in oilseeds — Buying agents in flax and hemp — Contrast with jute — Official buying mission for food purchases in U.S.A. — Semi-official trade organization in butter and cheese.	
Must State import be a monopoly ? — Conditions of success in Government trading operations — Business men as officials — Charges of incompetence — Competition versus centralization the issue — Recent tendencies in producing countries.	
CHAPTER XXV. THE COSTINGS SYSTEM	316
Profiteering and the costings system — Costing in private business — Machinery of cost investigations — Pre-war indifference to costing — Employment of chartered accountants — Work of Costings Department at Ministry of Food — Confidential nature of work — Regulation 2 g — Distinction between items chargeable to cost and to allocation of profits — Adjustment to varying circumstances.	
Cost of production in economic theory — Prices normally determined by marginal cost of production — No longer applicable in war-time — Limitations of monopoly profits by costings system — Complexities of applying the costings principle — Distinction of Government requirements and civilian needs — Treatment of importers, wholesalers, retailers, manufacturers, farmers — Objection that costings system gives large profits to best firms — Differential rent under normal conditions — Without costings system war profits would have been larger — Not always necessary to base prices on highest cost — Striking divergence in costs between efficient and inefficient firms — Bearing of this on economic laws — Survival of the unfit increases differential rent — Average costs as basis of fixed prices — Pooling and unification — Application to distribution, manufacture, agriculture.	

CONTENTS

xxiii

	PAGE
CHAPTER XXVI. CONTROL OF AGRICULTURAL PRODUCE	331
Contrast between Germany and Britain — Difficulty of controlling domestic produce — The balance of prices — Contrast with control of manufacture — Application of costings to agriculture — A new science — Differential or uniform prices — Maximum and minimum prices — Methods of subsidizing — Effects of price control — Advantages of guaranteed price.	
Methods of marketing — Little combination or co-operation before the war — Centralization necessary for control — Comparison of methods — Relations between Government and farmers — Advisory Committees — Agricultural Council — Parliament.	
Valuation and grading — Fixed prices and different qualities — Gresham's law applied to commodities — Improved methods of standardization — Grading of milk.	
CHAPTER XXVII. CONTROL OF MANUFACTURE	347
Control of industry as part of wider problem — Gradual growth of unification — Collective agreements, control of raw materials, costings system, rationing of raw materials and standardization of product — Application to civilian trade.	
No interference with ownership or management of factories — Restrictions on buying and selling — Similarity to Kartel system — Costing and transfer of products at fixed prices — Similarity to vertical trust — Vertical combination of horizontal associations in oils and fats — International combination — Association not amalgamation of separate firms — Representative governing bodies and advisory committees.	
Limitation of profits and price-fixing simpler in manufacture than agriculture — 'Taking possession' of factories and costings system compared — Problem of securing efficiency and economy — Comparison with methods of trust — Inducements to economy retained — Competition in quality — Organized competition and encouragement of initiative in large-scale organizations.	
CHAPTER XXVIII. TRADERS AS GOVERNMENT AGENTS	363
Functions of merchants and middlemen — Different relationships between Government and traders — Individual agency agreements — Collective agreements — Controlled monopolies — Semi-official trade organizations — Direct distribution by Government — Employment of all or selection — Customary trade channels maintained or abolished — Trade practices modified — Remuneration by flat-rate, sliding scale, percentage, fixed maximum, lump sum — Financing by traders or by Government — Guarantees any loss — Control simplified by delegation of responsibility — Summary and classification of agency arrangements.	
CHAPTER XXIX. ORGANIZED DISTRIBUTION	372
Adjustment of supply and demand at fixed prices — Rationing and organized distribution — Contrast with free market — Cotton and grain markets — Futures, crop statistics, standardization, speculation — Other produce markets — No futures, imperfect	

	PAGE
standardization — Unorganized markets — Influence of rumours and commercial instinct — A story of cement — Monopoly distribution — Centralized planning and adjustment — Changes of price less frequent — Uniform prices in different places — Standardization of quantities and qualities — The importance of reserves.	
The clearing-house system under control — Jute, flax, hemp, wool, meat, vegetable oils and margarine — The zoning system — Economy of transport — Financial pooling — Free carriage — Averaging costs — Selling price determined by average rather than marginal cost — Pooling costs of related products — Soap, paint, and margarine.	
Post-war developments — Gold, petroleum, rubber, and grain — Possibilities and limitations of organized distribution.	

CHAPTER XXX. REACTION AND RECONSTRUCTION . . . 387

The transition from war to peace — Conflict of opinion on the future of State control — An overwhelming demand for freedom — Permanent influences of war-time control — The study of administration — Decentralization and initiative — Delegation of responsibility — Distinction between business administration and administration of law — Publicity — The importance of criticism — Advisory Committees — Statistics and quantitative measurement — Civil servants and business men — The results of co-operation — The qualities necessary for successful administration — Administration as a profession — Effect of control on industry — Development of combination — Reaction after the war — The need for stability — Merchants as agents — Marketing as a profession — Progress and stagnation — Conclusion.

APPENDICES

1. Agreement constituting the Commission Internationale de Ravitaillement	399
2. Royal Commission of Inquiry, dated March 31, 1915, as to compensation in respect of loss or damage to property or business in the United Kingdom occasioned by exercise of rights and duties in the defence of the Realm	400
3. Flax and Flax Seed Account	402
4. Raw Jute Account	410
5. Manila Hemp Account	420
6. Boot and Leather Committees	424
7. British Wool Areas	427
8. Memorandum on Control of Meat Supplies (June 6, 1917)	429
9. The Cattle (Sales) Order, 1917. Dated December 24, 1917	437
10. The Sheep (Sales) Order, 1918. Dated January 15, 1918	438
11. Circular Letter to Oil Seed Crushers (November 29, 1917)	440
12. Joint Executive for Vegetable Oils and Oil Seeds: Memorandum of Agreement	442
13. Ministry of Food — Costings Department: Oils and Fats. Memorandum of Instructions to the District Supervising Accountants	445
14. Letter from Lord Rhondda to the Secretary of the Ministry of Food on State purchase of the Wholesale Milk Trade	449
INDEX	451

INTRODUCTION

The paradox of war — Patriotism and social idealism — Disillusionment after the war — Was the 'larger air' an illusion? — The background of State control — Corporate feeling stronger than self-interest.

'WAR is the ruin of nations,' said Louis XIV on his death-bed, after a reign devoted to the military aggrandizement of France. 'The sword settles nothing,' said Napoleon at St. Helena. To-day the whole world has learnt the same lesson. The tragedy of the great war has branded into the world's consciousness a horror and loathing of war itself as of something utterly hideous, ruinous, and vile.

And yet there remains the paradox, which military apologists have so often urged, that war evokes some of the finest qualities in human nature. The last war is no exception. Just as its appalling evils exceeded in magnitude and horror those of all previous wars, so the self-sacrifice, courage, disinterested service — and even, one might add, the achievement of willing and effective co-operation, nationally and internationally, between vast masses of men, surpassed anything that would have been thought possible in time of peace. In almost every belligerent country the same phenomena were found — an intense patriotism that rose at first to the height of a religion and found its expression in the sacrifice not only of life itself, but of wealth, comfort, and the habits of a lifetime; a readiness to make experiments and adjustments in social and economic organization with astonishing rapidity and in defiance of precedent and tradition; and a concentration of massed endeavour and willing service that made light of almost insuperable obstacles and compressed the evolution of years into as many months. For the first time in history the world began to have a vision of what human association, raised to its highest degree, might accomplish. No wonder that the statesmen who were able to evoke such extraordinary manifestations of social harmony and social energy, believed or professed to believe that after

the war things would never be as they had been before, that in a few years the ills and injustices of centuries would be redressed and that the social system would be rebuilt on just and enduring foundations.

The memory of those few years of collective endeavour is something that many who now find themselves discarded or outcast recall almost with feelings of regret. During the war the humblest, the most aimless, and the most despised were filled with a new vision of usefulness and purpose in their lives. Their country wanted them. 'All the qualities of a man acquire dignity when he knows that the service of the collectivity that owns him needs them.'¹ Patriotism evoked unsuspected capacities and transformed the despondent, the cynical, and even the vicious from parasites or sufferers into heroes and idealists. In many indolent and selfish lives the war, for a time at any rate, worked a moral revolution. Social relations were transformed, not by legislation or by organization from without, but by individual regeneration from within.

This is not the whole of the truth, but it is the side that is most easily forgotten in the mood of disillusionment that has followed the war. Dishonesty, cruelty, and treachery are no less the fruits of war than heroism and self-sacrifice. The profiteer, the food-hoarder, the dishonest contractor, and the tyrannical or incompetent official were more in evidence in war than in peace, partly because war provided greater opportunities, but partly also because the atmosphere of war was demoralizing as well as stimulating.

And its evil effects are not confined to the war period. The after-effects of war upon conquerors and conquered alike are almost as devastating as the war itself. The state of European society since the Armistice has been marked by the worst features of war psychology with none of its redeeming qualities. Dreams of social reconstruction have been shattered. In every country the *union sacrée* has been dissolved. There is no common purpose to keep men together. Suspicion, revenge, class-feeling, and outraged nationalism have reopened great rifts in human society, and economic and social life is suffering a violent reaction from

¹ William James, *Memories and Studies*, p. 285.

the hothouse growths of war. Loyalty to their leaders and willing response to the call for public service have given place in men's minds to a mood of profound distrust in the capacity of governments to govern and of statesmen to lead. The privations of peace have in many countries been as severe as the privations of war, and the men who successfully strove to organize the world's resources for the prosecution of the war declare themselves helpless to repair the deficiencies and harsh injustices of peace.

So prompt have we been to forget the new spirit which grew up during the war that when we read again the contemporary literature of the war period—not the literature of war aims but sober plans of reconstruction—the change that has taken place in so few years seems like the difference between youth and age. There is a poignant irony in reading again such sentences as these: 'Life seems wider and more impersonal. Our fellow-countrymen seem nearer to us. Rank and class seem to count for less. All have suffered alike and all have served alike, and all have the same world to live in and repair—a world that seems lonely at times beyond all bearing, yet is lit up with the flame of sacrifice and the undying memory of those who are gone. . . . People have come to realize that what is needed is not a mere transitory programme to enable life to resume its normal pre-war channel, but some larger and more permanent policy, conceived in the spirit which the war has revealed. . . . Men who have breathed the larger air of common sacrifice are reluctant to return to the stuffy air of self-seeking.'¹

'The stuffy air of self-seeking' is so suffocating to-day that many have forgotten what it felt like to breathe the larger air. They remember only the pains and discomforts, the lying and corruption, the suppression of liberty, the profiteering, the waste, and the mismanagement. In every new account of what happened during the war we expect to learn only fresh scandals, fresh evidence that the 'larger air' was an illusion, and that the men who stayed at home were guided not by any ideals of public service but by the narrowest self-interest and class antagonism.

The historian of events so recent must beware of this mood of disillusionment. He must admit the idealism of war as a fact,

¹ A. E. Zimmern, *Nationality and Government*, 1918, pp. 244, 245.

however illusory its fruits. Evanescent and conditional though it was, it supplies an essential background to the subject-matter of this book.

In his well-known essay on *The Moral Equivalent of War* William James suggests one of the lessons to be learned from the psychology of war. 'The War Party', he says, 'is assuredly right in affirming and reaffirming that the martial virtues, although originally gained by the race through war, are absolute and permanent human goods. . . . Men now are proud of belonging to a conquering nation, and without a murmur they lay down their persons and their wealth, if by so doing they may fend off subjection.' He then raises the pregnant question, how far it may be possible to retain the martial virtues by substituting as the occasion for their exercise the constructive interests of society in place of its defence against external aggression. 'Intrepidity, contempt of softness, surrender of private interests, obedience to command, must still remain the rock upon which States are built. . . . It would be simply preposterous', he concludes, 'if the only force that could work ideals of honour and standards of efficiency into English or American natures should be the fear of being killed by the Germans or the Japanese.'¹

The 'fear of being killed by the Germans', whether or not it is the only force that can evoke such a response, did in fact work a surprising transformation in current standards of honour and efficiency. Traders and manufacturers learnt to subordinate their interests to social ends; workers were induced to work longer hours, to surrender time-honoured customs, and to speed up production; and wealthy consumers learnt to bear their share in the deficiencies of food and fuel. The higher standards of honour and efficiency, which were commented upon during the war and aroused large hopes of social reconstruction, were not altogether illusory. Even in the sphere of civilian administration, with which this book is concerned, the organization of State control was an expression of corporate feeling and collective responsibility of a far more intense kind than that which binds society together in times of peace.

But if social idealism supplies the background, the fore-

¹ William James, *op. cit.*, pp. 288-95.

ground of the picture is a jungle of conflicting private interests. Every restriction on civilian freedom, every limitation of the right to strike and the right to profiteer aroused vigorous opposition. The civilian's duty in time of war was a fluctuating code of negative rather than positive injunctions. It was immoral to oppose conscription for the Army, but it was not immoral to obstruct conscription of labour or conscription of wealth. It was only gradually that patriotic emotion became effective in matters of no direct military concern. Men reacted vehemently and naturally against trading with the enemy ; but it was difficult to regard a breach of food and fuel restrictions with the same moral fervour. In spite of the new spirit which rendered closer cohesion and organization possible there were strong centrifugal tendencies which had to be overcome. Lack of imagination, habit, and self-interest were the rocks over which each scheme described in this book had to be steered with anxious circumspection. Not the least of Lord Rhondda's achievements as pilot of the nation's food-ship was that he understood the psychology of obstruction and knew how to meet it with firmness and yet with sympathy.

But when all is said, the wonder is not that individualism was so strong, but that corporate feeling was stronger. Hateful as was the need and hideous the result, yet the temper and method of war organization still leave a hope that human association may accomplish miracles. The machinery, the technical capacity, the uncanny secrets of science are there to be used ; it is only men's minds which refuse to devote them to the service of peace and life.

APPENDIX 1

AGREEMENT CONSTITUTING THE COMMISSION INTERNATIONALE DE RAVITAILLEMENT

18 août 1914.

LE Gouvernement anglais et le Gouvernement français sont d'accord sur le principe d'une entente relative aux achats que les deux pays auront à faire pour les approvisionnements destinés à leurs armées de terre et de mer, pendant la durée de la présente guerre.

Toutefois, le Gouvernement anglais, malgré son vif désir de donner au Gouvernement français dans cet ordre d'idées une aide aussi complète que possible, se déclare dans l'impossibilité, par suite de l'état du marché national et de l'importance de ses propres besoins, de faciliter l'exportation des denrées alimentaires de première nécessité, telles que blé, farine, viande, sucre. Il déclare, en outre, que pour les mêmes raisons, il serait inutile de chercher à se procurer des chevaux en Irlande et au Canada.

Sous le bénéfice de cette restriction, il est institué temporairement à Londres une Commission franco-anglaise qui assurera dans la pratique l'entente dont il s'agit. Cette entente aurait principalement pour effet d'empêcher que les deux Gouvernements se fissent concurrence pour leurs achats sur les marchés extérieurs, concurrence qui n'aurait pas manqué de provoquer la hausse des prix.

Dans ces conditions, les membres de ladite Commission, qui seraient constamment tenus au courant des besoins et des ordres de leurs administrations respectives, échangeraient tous renseignements qu'ils posséderaient, tant sur les opérations faites ou projetées par ces administrations, que sur les stocks disponibles et les prix payés ou demandés, sur les marchés visés.

Cette collaboration n'affecterait naturellement pas la liberté que conserverait chaque gouvernement de faire directement et indépendamment, par les moyens qui lui conviendraient le mieux, les achats qui lui seraient nécessaires. On peut toutefois prévoir des cas où les deux Gouvernements, ayant les mêmes besoins, auraient intérêt à passer des marchés communs.

Ladite Commission comprendrait : du côté français, des représentants des Ministères de la Guerre, de la Marine et des Finances, — du côté anglais, des délégués du War Office, de l'Amirauté et du Board of Trade.

En ce qui concerne les paiements à effectuer par le Gouvernement français pour ces achats éventuels, on propose de les régler au moyen d'un compte qui serait ouvert audit Gouvernement par la Banque d'Angleterre dans les conditions qui ont fait l'objet d'une entente particulière entre les délégués français du Ministère des Finances actuellement à Londres, et les délégués de la Trésorerie anglaise et le Gouverneur de la Banque d'Angleterre.

APPENDIX 2

ROYAL COMMISSION OF INQUIRY, DATED MARCH 31, 1915,
AS TO COMPENSATION IN RESPECT OF LOSS OR DAMAGE TO
PROPERTY OR BUSINESS IN THE UNITED KINGDOM OCCA-
SIONED BY EXERCISE OF RIGHTS AND DUTIES IN THE
DEFENCE OF THE REALM

George R. I.

George the Fifth, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, to

Our trusty and well-beloved :

Henry Edward Duke, Esquire, one of Our Counsel learned in the Law ;

Sir James Thomas Woodhouse, Knight, and

Sir Matthew Gemmill Wallace, Knight,

Greeting !

Whereas We have deemed it expedient that a Commission should forthwith issue to inquire and determine, and to report what sums (in cases not otherwise provided for) ought in reason and fairness to be paid out of public funds to applicants, who (not being subjects of an enemy State) are resident or carrying on business in the United Kingdom, in respect of direct and substantial loss incurred and damage sustained by them by reason of interference with their property or business in the United Kingdom through the exercise by the Crown of its rights and duties in the defence of the Realm :

Now know ye that We, reposing great trust and confidence in your knowledge and ability, have authorized and appointed, and do by these Presents authorize and appoint you the said Henry Edward Duke (Chairman) ; Sir James Thomas Woodhouse ; and Sir Matthew Gemmill Wallace to be Our Commissioners for the purpose of the said inquiry.

And for the better effecting the purpose of this Our Commission, We do by these Presents give and grant unto you full power to call before you such persons as you shall judge likely to afford you any information upon the subject of this Our Commission ; and also to call for, have access to, and examine, all such books, documents, registers, and records as may afford you the fullest information on the subject, and to inquire of and concerning the premisses by all other lawful ways and means whatsoever.

And We do by these Presents authorize and empower you to visit and personally inspect such places as you may deem it expedient so to inspect for the more effectual carrying out of the purposes aforesaid.

And We do by these Presents will and ordain that this Our Commission

shall continue in full force and virtue and that you, Our said Commissioners, may from time to time proceed in the execution thereof, and of every matter and thing therein contained, although the same be not continued from time to time by adjournment.

Provided that, should you deem it expedient, the powers and privileges hereinbefore conferred on you shall belong to, and may be exercised by, any one or more of you.

And Our will and pleasure is that you do, from time to time, report to the Lords Commissioners of Our Treasury, under your hands and seals, your opinion upon the matters herein submitted for your consideration.

Given at Our Court at Saint James's, the Thirty-first day of March, one thousand nine hundred and fifteen, in the fifth year of our Reign.

By His Majesty's Command.
R. MCKENNA.

APPENDIX 3

FLAX AND FLAX SEED ACCOUNT

TRADING ACCOUNT FOR THE YEAR ENDING MARCH 31, 1917

	£	s.	d.
Purchases landed and requisitioned	1,723,494	19	0
Commission on purchases, audit fees, and general expenses at London, Dundee, Belfast, and Archangel	18,658	9	6
Balance being profit for the year	354,625	11	3

£2,096,778 19 9

WAR AND MARINE RISKS ACCOUNT

	£	s.	d.
Purchases lost by enemy action	7,000	0	0
Balance carried forward to next account	116,000	0	0
	£123,000	0	0

BALANCE SHEET, MARCH 31, 1917

LIABILITIES

	£	s.	d.	£	s.	d.
Cash from Army Funds :						
Excess of payments over receipts met temporarily from Vote of Credit as per Cash Appropriation Account	3,514,473	3	2			
Add cash in bank deducted, now shown per contra	107,758	12	2			
				3,622,231	15	4
Sundry creditors				59,874	7	1
War Risks Account balance				116,000	0	0
Profit as per Trading Account				354,625	11	3
				£4,152,731	13	8

FLAX AND FLAX SEED ACCOUNT

403

	£	s.	d.	£	s.	d.
Sales, interest on bills, fees for transit facilities granted on private flax, and profit on freight, yarn and cloth	2,105,138	16	1			
<i>Deduct—</i>						
Provision included in sales for War and Marine risk	123,000	0	0			
				1,982,138	16	1
Stock :						
Flax and tow	107,512	18	8			
Flax seed	7,127	5	0			
				114,640	3	8
				£2,096,778	19	9

Provision included in sales	£	s.	d.	
	123,000	0	0	
				£123,000 0 0

ASSETS

	£	s.	d.	
Cash in bank	107,758	12	2	
Sundry debtors, including bills receivable and general average deposits	171,999	11	2	
Stock :	£	s.	d.	
Flax and tow	107,512	18	8	
Flax seed	7,127	5	0	
				114,640 3 8
Advances from Public Funds against purchases in Russia for 1917 shipments	3,758,333	6	8	
				£4,152,731 13 8

FLAX AND FLAX SEED ACCOUNT (cont.)

TRADING ACCOUNT FOR THE YEAR ENDING MARCH 31, 1918

	£	s.	d.		£	s.	d.
To Stock at March 31, 1917 :							
Flax and tow	107,512	18	8				
Flax seed	7,127	5	0				
					114,640	3	8
„ purchases :	£	s.	d.				
Remitted to Russia, 1916-17	3,758,333	6	8				
Remitted to Russia, 1917-18	5,151,554	17	8				
					8,909,888	4	4
Payment to Ralo		8,771	0	0			
Estimated liability on 1917-18 shipments		200,000	0	0			
					9,118,599	4	4
Dundee purchases		401,573	5	11			
Dutch flax purchased		265,082	3	9			
Flax seed purchased		304,231	5	3			
					10,089,485	19	3
<i>Less—</i>	£	s.	d.				
Losses to Marine and War Risk :							
Flax	996,948	0	0				
Flax seed	43,062	4	0				
					1,040,010	4	0
					9,049,475	15	3
To Freight Account					753,133	7	3
„ landing charges, warehouse rent, &c.					43,443	13	10
„ commission on purchases, audit fees, and general expenses at London, Dundee, Belfast, and Russia, including estimated charge for services of War Office branches and other Government Departments					153,424	8	2
„ Interest on advances from Army Funds					191,752	18	9
					10,305,880	6	11
„ trading profit for year					936,207	14	2
					£11,242,088	1	1

MARINE AND WAR RISK ACCOUNT AS AT MARCH 31, 1918

	£	s.	d.		£	s.	d.
To flax on sunk steamers	996,948	0	0				
„ flax seed on sunk steamers	43,062	4	0				
					1,040,010	4	0
„ freight on sunk steamers :							
Flax, &c.	89,309	0	0				
Flax seed	3,449	16	6				
					92,758	16	6
					£1,132,769	0	6

FLAX AND FLAX SEED ACCOUNT

405

	£	s. d.	£	s. d.
By flax and tow sold, including interest on bills	9,090,571	9 7		
„ flax seed sales	106,616	2 10		
			9,197,187	12 5
<i>Less—</i>				
Provision included in sales to cover Marine and War Risks :				
Flax	761,137	0 0		
Flax seed	2,891	0 0		
			764,028	0 0
			8,433,159	12 5
To stock as at March 31, 1918 :				
Russian flax and tow in United Kingdom	2,354,119	15 0		
Dutch flax in United Kingdom and Holland	272,178	3 9		
Flax seed in United Kingdom and Holland	182,630	9 11		
			2,808,928	8 8

£11,242,088 1 1

	£	s. d.	£	s. d.
By balance at credit as at March 31, 1917			116,000	0 0
„ General Trading Account, being allowance of 13s. 1d. per ton on flax shipment sales	761,137	0 0		
And 6 per cent. on cost of flax seed shipment sales	2,891	0 0		
			764,028	0 0
By salvage sold			23,633	10 1
By balance at debit as at March 31, 1918			229,107	10 5
			£1,132,769	0 6

FLAX AND FLAX SEED ACCOUNT (*cont.*)

BALANCE SHEET AS AT MARCH 31, 1918

		LIABILITIES			
		£	s. d.	£	s. d.
Cash from Army Funds:					
Balance at March 31, 1917 as per Cash Appropriation Account to that date		3,514,473	3 2		
<i>Deduct—</i>					
Excess of receipts over payments for year ending March 31, 1918		2,464,885	1 6		
		<u>1,049,588</u>	<u>1 8</u>		
Amounts in transit between Dundee and London, as at March 31, 1918		45,000	0 0		
				1,012,698	0 3
Reserve for interest on cash provided from Army Funds				258,959	8 9
Estimated charge for services of War Office branches and other Government Departments				56,099	7 6
Sundry creditors				1,208,073	6 5
Profit and Loss Account:		£	s. d.		
Balance at credit as at March 31, 1917		354,625	11 3		
<i>Less—</i>					
Interest on advances from Army Funds to that date		67,196	10 0		
		<u>287,429</u>	<u>1 3</u>		
Profit for year to date		936,207	14 2		
				<u>1,223,636</u>	<u>15 5</u>
				<u>£3,759,466</u>	<u>18 4</u>

TRADING ACCOUNT FOR THE YEAR ENDING MARCH 31, 1919

		£	s. d.	£	s. d.
To stock as at March 31, 1918:					
Russian flax and tow in United Kingdom		2,354,119	15 0		
Dutch flax in United Kingdom and Holland		272,178	3 9		
Flax seed in United Kingdom and Holland		182,630	9 11		
				<u>2,808,928</u>	<u>8 8</u>
To purchases:					
Russian flax		1,977,822	3 7		
Estimated liability on 1918-19 shipments		800,000	0 0		
		<u>2,777,822</u>	<u>3 7</u>		
Flax purchases on spot		246,669	2 5		
Dutch flax purchased, including freight		268,480	18 7		
Flax seed purchased, including freight		530,288	19 0		
Egyptian and Australian flax, including freight		11,797	1 11		
		<u>3,835,058</u>	<u>5 6</u>		
<i>Less—</i>					
Losses to Marine and War Risk—Egyptian (including freight)		2,462	5 10		
				<u>3,832,595</u>	<u>19 8</u>
Freight Account				239,574	5 8
To landing charges and warehouse rent, &c.				51,509	0 3
To commission on purchases, audit fees, and general expenses at London, Dundee, Belfast, and in Russia, including estimated charge for services of War Office branches and other Government Departments				54,235	9 5
To interest on advances from Army Funds				2,122	16 0
				<u>6,988,965</u>	<u>19 8</u>
To profit for year to date				1,236,235	3 8
				<u>£8,225,201</u>	<u>3 4</u>

FLAX AND FLAX SEED ACCOUNT

407

	ASSETS			
Stock :	£	s. d.	£	s. d.
Russian flax in United Kingdom	2,354,119	15 0		
Dutch flax in United Kingdom and Holland	272,178	3 9		
Flax seed in United Kingdom and Holland	182,630	9 11	2,808,928	8 8
Marine and War Risks Account			229,107	10 5
Balance at debit:				
Sundry debtors			713,321	0 8
Cash due by Clydesdale Bank, Ltd., Dundee and London			8,109	18 7

£3,759,466 18 4

By Russian flax and tow sold, including	£	s. d.	£	s. d.
interest on bills	4,102,978	18 4		
„ Dutch flax sales	392,635	0 9		
„ flax seed sales	730,444	19 11		
„ Australian and Egyptian flax sales	10,249	4 4	5,236,308	3 4

Less—

Provision included in sales to cover marine and war risks :				
Flax	262,327	0 0		
Flax seed	31,840	0 0	294,167	0 0
			4,942,141	3 4

To stock as at March 31, 1919:				
Russian flax and tow in United Kingdom	3,022,108	15 9		
Dutch flax in United Kingdom	180,800	19 3		
	£	s. d.		
Flax seed in United Kingdom	56,160	5 0		
Flax seed in Ontario, Canada	23,990	0 0	80,150	5 0
			3,283,060	0 0

£3,225,201 3 4

APPENDIX 3

FLAX AND FLAX SEED ACCOUNT (cont.)

MARINE AND WAR RISKS ACCOUNT AS AT MARCH 31, 1919

	£	s.	d.
To balance at debit as at March 31, 1918	229,107	10	5
„ Egyptian flax lost	2,462	5	10
	<u>231,569</u>	<u>16</u>	<u>3</u>
„ balance	69,146	15	2

£360,716 11 5

BALANCE SHEET AS AT MARCH 31, 1919

LIABILITIES

	£	s.	d.
Marine and War Risk Account	69,146	15	2
Reserve for interest on cash provided from Government Funds	261,082	4	9
Estimated charge for services of other Government Departments	77,332	2	3
Sundry creditors	2,085,607	6	8
Profit and Loss Account:			
Balance at credit as at March 31, 1918	1,223,636	15	5
Profit for year to date	1,236,235	3	8
	<u>2,459,871</u>	<u>19</u>	<u>1</u>

£4,953,040 8 11

FLAX AND FLAX SEED ACCOUNT

409

	£	s.	d.	£	s.	d.
By General Trading Account, being allowance of 13s. 1d. per ton on flax shipment sales	262,327	0	0			
And 6 per cent. on cost of flax seed shipment sales	31,840	0	0			
	<hr/>			294,167	0	0
„ salvage sold	11,784	0	7			
<i>Less—</i>						
Salvage expenses	6,236	10	9			
	<hr/>			5,547	9	10
„ freight received on sunk hemp, private parcels				1,002	1	7
„ claim against owners, S.S. <i>Bors</i> , for flax seed sunk, S.S. <i>Amulet</i> , 1917-18 season, and loss debited to this account, £53,034 5s.						
Meantime estimated at no value						
				<hr/>		
				£300,716	11	5

ASSETS

	£	s.	d.	£	s.	d.
Stock:						
Russian flax in United Kingdom	3,022,108	15	9			
Dutch flax	180,800	19	3			
Flax seed in United Kingdom and Canada	80,150	5	0			
	<hr/>			3,283,060	0	0
Sundry debtors				590,256	4	10
Cash:						
Clydesdale Bank, Ltd., Dundee and London	3,039	14	11			
Dutilh & Co., Holland	1,217	12	3			
Canadian Board of Agriculture	30,197	5	4			
E. R. Wayland & Co.	30,472	16	8			
	<hr/>			64,927	9	2
Cash to Government Funds:						
Excess of receipts over payments to March 31, 1919	2,066,812	5	9			
Amounts in transit between Dundee and London as at March 31, 1919	17,500	0	0			
	<hr/>			2,084,312	5	9
<i>Deduct—</i>						
Balance at March 31, 1918, as per Cash Appropriation Account to that date	1,004,588	1	8			
	<hr/>			1,079,724	4	1
<i>Less—</i>						
Cash at bank per above	3,039	14	11			
Cash due by Dutilh & Co., Holland	1,217	12	3			
Canadian Board of Agriculture	30,197	5	4			
E. R. Wayland & Co., flax seed growing scheme	30,472	16	8			
	<hr/>			64,927	9	2
				<hr/>		
				1,014,796	14	11
				<hr/>		
				£4,953,040	8	11

APPENDIX 4

RAW JUTE ACCOUNT

TRADING ACCOUNT FOR PERIOD TO MARCH 31, 1917

	Bales	£	s.	d.
To jute bought and shipped from Calcutta on Govern- ment account, including freight to Dundee	201,786	903,528	17	2
„ jute requisitioned on spot or afloat unsold	15,077	109,334	4	1
„ commission on purchases and audit fees		19,502	12	5
„ profit for the year to date		33,597	7	2

216,863	£1,065,963	0	10
---------	------------	---	----

MARINE AND WAR RISKS ACCOUNT

To purchases lost by enemy action	Nil
---	-----

BALANCE SHEET AS AT MARCH 31, 1917

	LIABILITIES		£	s.	d.	£	s.	d.
Cash from Army Funds :								
Excess of payments over receipts met tem- porarily from Vote of Credit as per Cash Appropriation Account			481,920	5	6			
<i>Deduct—</i>								
Advanced by Clydesdale Bank, shown sepa- rately below			8,430	9	2			
						473,489	16	4
Clydesdale Bank, Ltd., overdraft on Current Account						8,430	9	2
Sundry creditors						48,810	6	8
Marine and War Risks Account—balance						11,000	0	0
Profit as per Trading Account						33,597	7	2
						£575,327	19	4

RAW JUTE ACCOUNT

411

	Bales	£	s.	d.
By jute shipped from Calcutta and allocated to spinners and manufacturers in Dundee against Government orders	147,058	678,498	7	7
<i>Less—</i>				
Premiums charged to cover Marine and War Risks insurance		11,000	0	0
		667,498	7	7
By jute requisitioned on spot and sold for private trade	14,579	111,418	2	8
		778,916	10	3
By stock as at March 31, 1917:				
Afloat to Dundee	283,089	4	2	54,728
Requisitioned jute in warehouse	3,957	6	5	498
		287,046	10	7
	216,863	£1,065,963	0	10

By premiums included in sales as above		£	s.	d.
		11,000	0	0

ASSETS

Sundry debtors on open account		£	s.	d.
		288,281	8	9
Stocks in warehouse and afloat		287,046	10	7

£575,327 19 4

RAW JUTE ACCOUNT (*cont.*)

TRADING ACCOUNT FOR YEAR ENDING MARCH 31, 1918

	Bales	£	s.	d.	£	s.	d.
To stock at March 31, 1917 :							
Afloat to Dundee	54,728	283,089	4	2			
Requisitioned jute in warehouse	498	3,957	6	5			
		287,046	10	7			
To jute bought and shipped from Calcutta on Government account including freight to Dundee	354,865	1,455,950	8	7			
„ jute requisitioned on spot or afloat unsold	257,337	2,007,186	18	1			
	667,428	3,750,183	17	3			
<i>Less—</i>							
Cargoes lost through enemy action, S.S. <i>Malakand</i> and <i>Clan Cameron</i>	32,740	160,971	7	9			
	634,688				3,589,212	9	6
To administration expenses, including charges for service of War Office branches and other Government Departments	—	—			12,945	14	2
„ amount due to Ministry of Shipping	—	—			15,065	0	0
„ interest on Army Funds	—	—			25,837	2	0
„ estimated liability on jute sold at market value, subject to rebate if requisitioned for Government orders	—	—			260,380	0	0
„ net profit for year	—	—			385,232	5	2
	634,688				£4,288,672	10	10

MARINE AND WAR RISKS ACCOUNT

	£	s.	d.
March 31, 1918 :			
To value of cargoes lost through enemy action, S.S. <i>Malakand</i> and <i>Clan Cameron</i>	160,971	7	9
To salvage claims on S.S. <i>Stockwell</i>	650	0	0
To balance	47,136	12	3
	£208,758	0	0

RAW JUTE ACCOUNT

413

	Bales	£	s.	d.	£	s.	d.
By jute sold to spinners and manufacturers in Dundee, subject to requisition for Government orders	332,163	2,185,171	0	9			
<i>Less—</i>							
Premiums charged to cover marine and war risks insurance	—	197,758	0	0			
		1,987,413	0	9			
By requisitioned jute sales	252,239	2,036,137	2	11			
		4,023,550	3	8			
By stocks as at March 31, 1918 :							
Afloat and on quay	28,273	145,951	7	2			
Warehoused in United Kingdom	16,417	70,871	0	0			
Requisitioned jute in warehouse	5,596	48,500	0	0			
		265,122	7	2			

634,688

£4,288,672 10 10

March 31, 1917 :	£	s.	d.
By balance	11,000	0	0
March 31, 1918 : by premiums collected for year	197,758	0	0

£208,758 0 0

RAW JUTE ACCOUNT (cont.)

BALANCE SHEET AS AT MARCH 31, 1918

		LIABILITIES			
		£	s. d.	£	s. d.
Sundry creditors :					
On Open Account		51,398	6 3		
Sales Adjustment Account		132,456	0 0		
				183,854	6 3
Marine and War Risks Account				47,136	12 3
Reserve for interest on cash provided on Army Funds				32,226	2 0
Estimated charge for service of War Office branches and other Government Departments				25,065	0 0
Profit and Loss Account :					
Sum at credit at March 31, 1917		33,597	7 2		
	<i>Less—</i>				
Interest on advances from Army Funds to that date		6,389	0 0		
		27,208	7 2		
Profit for year to date		385,232	5 2	412,440	12 4

£700,722 12 10

RAW JUTE ACCOUNT

415

ASSETS		£	s. d.	£	s. d.
Due by Clydesdale Bank, Ltd., London		23,690	6 1		
In hand		13	7 7		
				23,704	3 8
Sundry debtors: On Open Account				34,164	5 9
<p style="margin-left: 40px;">Note.—Jute arrived at London at March 31, 1918, to the value of £33,765 3s. 7d. has been invoiced to buyers, but these sales are subject to safe arrival at Dundee.</p>					
Stocks of Jute warehoused in United Kingdom and afloat				265,122	7 2
Cash to Army Funds:		£	s. d.		
Excess of receipts over payments for year ending					
March 31, 1918		846,659	5 4		
	<i>Deduct—</i>				
Balance at March 31, 1917, as per Appropriation					
Account to that date		481,920	5 6		
				364,738	19 10
Amounts in transit between Dundee and London at					
March 31, 1918		36,697	0 1		
				401,435	19 11
	<i>Less—</i>				
Cash at bank and in hand as above		23,704	3 8		
				377,731	16 3
				£700,722	12 10

RAW JUTE ACCOUNT (*cont.*)

TRADING ACCOUNT FOR THE YEAR ENDING MARCH 31, 1919

	Bales	£	s.	d.	£	s.	d.
To stock as at March 31, 1918:							
Afloat and on quay	28,273	146,951	7	2			
Warehoused in United Kingdom	16,417	70,671	0	0			
Requisitioned jute in warehouse	5,596	48,500	0	0			
		265,122	7	2			
To jute bought and shipped from Calcutta on Government Account, including freight to Dundee, and purchases for Allied Governments	928,548	5,266,456	4	1			
„ jute requisitioned on spot or afloat unsold	7,297	59,098	16	1			
	986,131	5,590,677	7	4			
<i>Less—</i>							
„ jute destroyed in transit transferred to Marine and War Risks Account, including estimated sum for loss on S.S. <i>War Lance</i> , £60,000	7,215	95,472	0	0			
	978,916	—			5,495,205	7	4
To Administration expenses, including estimated charge for services of Office branches and other Government Departments	—	—			12,305	11	3
„ amount due to Ministry of Shipping	—	—			47,336	0	0
„ estimated liability on jute sold at market value, subject to £10 per ton rebate if requisitioned for Government orders	—	—			651,150	0	0
„ Sales Adjustment Account, charge in respect of adjustment of price in final settlement of Government jute	—	—			136,609	14	2
„ net profit for year	—	—			259,952	3	10
	978,916	—			£8,602,558	16	7

RAW JUTE ACCOUNT.

417

	Bales	£	s.	d.	£	s.	d.
By jute allocated, subject to requisition for Government orders and including sales to Allied Governments	688,319	5,272,874	17	5			
<i>Less—</i>							
Jute at provisional sale prices to be returned by spinners in terms of letter of March 28, 1919, issued by Director of Raw Materials	18,080	178,439	0	11			
	670,239	5,094,435	16	6			
<i>Less—</i>							
Premiums charged to cover marine and war risks insurance	—	338,522	7	6			
		4,755,913	9	0			
By requisitioned jute sales	12,893	113,225	18	2	4,869,139	7	2
By interest on Ministry of Munitions (Supply) Raw Materials Finance Current Account	—	—			22,715	0	0
By stock as at March 31, 1919:							
Afloat	113,249	642,968	8	6			
Warehoused in United Kingdom and on quay	182,535	1,067,736	0	11	1,710,704	9	5
	978,916	£6,602,558	16	7			

RAW JUTE ACCOUNT (*cont.*)

MARINE AND WAR RISKS ACCOUNT

March 31, 1919:		£	s.	d.
To value of jute destroyed		95,472	0	0
„ balance		318,401	0	0
		<hr/>		
		£413,873	0	0

BALANCE SHEET AS AT MARCH 31, 1919

	LIABILITIES		£	s.	d.	£	s.	d.
Sundry creditors:								
On Open Account			688,979	0	10			
Sales Adjustment Account			745,126	4	2			
			<hr/>			1,434,105	5	0
Marine and War Risks Account						318,401	0	0
Reserve for interest on cash provided on Army Funds						9,511	2	0
Estimated charge for services of War Office branches and other Government Departments						82,401	0	0
Profit and Loss Account:								
Sum at credit at March 31, 1918			412,440	12	4			
Profit for year to date			259,952	3	10			
			<hr/>			672,392	16	2
			<hr/>			£2,516,811	3	2

RAW JUTE ACCOUNT

419

March 31, 1918 :		£	s.	d.
By balance		47,136	12	3
March 31, 1919: by premiums collected for year		338,522	7	6
By salvage sales		28,214	0	3
		£413,873	0	0

ASSETS		£	s.	d.	£	s.	d.
Cash :							
Due by Clydesdale Bank, Ltd., London		110,751	4	8			
In hand		41	12	3			
		110,792	16	11			
Sundry debtors :							
On Open Account					55,093	14	5
Italian Government					275,936	13	4
Stocks of jute warehoused in United Kingdom and afloat					1,710,704	9	5
Cash to Army Funds :							
Balance at debit at March 31, 1918		401,435	19	11			
Excess of receipts over payments for year ending March 31, 1919		65,884	13	0			
		467,320	12	11			
Amounts in transit between Dundee and London							
as at March 31, 1919		7,755	13	1			
		475,076	6	0			
<i>Less—</i>							
Cash at bank and in hand as above		110,792	16	11	364,283	9	1
		£2,516,811	3	2			

APPENDIX 5

MANILA HEMP ACCOUNT

TRADING ACCOUNT, JUNE 1, 1917 TO MARCH 31, 1918

	£	s.	d.
To purchases, including freight	2,723,166	19	4
„ sundry charges and expenses	686	13	2
„ interest on advances from Army Funds (see contra)	—		
„ balance as per Balance Sheet being net profit for the period	710,993	19	3
	£3,434,847	11	9

MARINE AND WAR RISKS ACCOUNT

	£	s.	d.
March 31, 1918 :			
To cost of cargo lost by enemy action	222,906	14	10
	£222,906	14	10

BALANCE SHEET, MARCH 31, 1918

	£	s.	d.
To cash from Army Funds :			
„ excess of payments over receipts met temporarily from Vote of Credit	428,414	5	7
„ sundry creditors	260,748	2	6
„ estimated cost of services rendered by other Public Departments	100	0	0
„ Trading Account :			
Estimated profit as per account annexed	710,993	19	3
	£1,400,256	7	4

TRADING ACCOUNT FOR THE YEAR ENDING MARCH 31, 1919

	Bales	£	s.	d.
To stock, April 1, 1918	129,205	1,251,788	4	1
„ purchases	436,834	3,310,439	9	6
„ sundry charges and expenses including allowance for services rendered by other Government Departments	—	2,177	17	11
„ interest on account with Army Funds, estimated	—	32,700	0	0
	566,039	£4,597,105	11	6

MANILA HEMP ACCOUNT

421

	£	s.	d.
By sales after deducting provision for War and Marine risk and agents' commission	2,175,901	7	8
„ stock landed and afloat	1,251,788	4	1
„ interest on account with Army Funds estimated	7,158	0	0
	£3,434,847	11	9

	£	s.	d.
March 31, 1918:			
By provision included in sales	194,430	0	0
„ balance carried forward to next account	28,476	14	10
	£222,906	14	10

	£	s.	d.
By sundry debtors	112,833	8	5
„ stock in the United Kingdom and afloat	1,251,788	4	1
„ Marine and War Risk Account	28,476	14	10
„ interest on account with Army Funds, estimated	7,158	0	0
	£1,400,256	7	4

	Bales	£	s.	d.
By sales after deducting freight, agents' commission, and provision for Marine and War risk	408,102	3,337,922	16	2
By stock in the United Kingdom and afloat at March 31, 1919	157,937	1,028,438	12	6
By balance as per Balance Sheet, being loss for the year	—	230,744	2	10
	566,039	£4,597,105	11	6

MANILA HEMP ACCOUNT (*cont.*)

MARINE AND WAR RISKS ACCOUNT

April 1, 1918 :		£	s.	d.
To balance at this date		28,476	14	10
March 31, 1919 :				
To losses by fire and marine risks during the year to date		4,857	4	10
To balance at this date		242,879	0	4
		<u>£276,213</u>	<u>0</u>	<u>0</u>

BALANCE SHEET, MARCH 31, 1919

To cash from Army Funds :	£	s.	d.	£	s.	d.
Excess of payments over Receipts met temporarily from Votes of Credit :						
Excess of payments over Receipts for the year ending March 31, 1918	428,318	0	0			
<i>Deduct—</i>						
Balance as per Appropriation Account for the year ending at this date	280,241	19	8			
				<u>148,076</u>	<u>6</u>	<u>4</u>
To sundry creditors				187,801	11	2
„ Marine and War Risk Account, balance as per account annexed				242,879	0	4
„ estimated amount due to other Government Departments for services rendered				300	0	0
„ interest on Army Funds, estimated				25,542	0	0
„ Trading Account :	£	s.	d.			
Balance at March 31, 1918	714,341	7	10			
<i>Less—</i>						
Loss for the year to date	230,744	2	10			
				<u>483,597</u>	<u>5</u>	<u>0</u>
				<u>£1,088,196</u>	<u>2</u>	<u>10</u>

MANILA HEMP ACCOUNT

423

March 31, 1919:

By provision included in selling prices during the year to date .	£	s.	d.
	276,213	0	0
	<hr/>		
	£276,213	0	0

By sundry debtors	£	s.	d.
By stock in the United Kingdom and afloat	59,757	10	4
	1,028,438	12	6

£1,088,196 2 10

APPENDIX 6

BOOT AND LEATHER COMMITTEES

Central Committee

TERMS of Reference.—To advise the Department as to the measures necessary for the production and conservation of leather for military purposes with due regard to consideration of exchange, transport, and labour.

Government Representatives.—Mr. E. F. Wise (Chairman), War Office; Mr. E. Penton (Vice-Chairman), War Office; Mr. H. R. Corner, War Office; Mr. T. J. Cash, War Office; Mr. A. McDougall, War Office; Mr. J. D. Withinshaw, War Office; Mr. J. G. Leslie, War Office; Mr. S. B. Leigh-Taylor, War Office; Mr. E. C. Snow, War Office; Mr. H. Birkhead, War Office; Mr. C. Burrage, Ministry of Munitions; Mr. C. H. Grimshaw, Board of Trade; Col. J. B. Kerslake, Department of Import Restrictions; Mr. J. J. Scott (Secretary), Mr. F. J. Marquis (Assistant-Secretary).

Representatives of Employers.—Mr. Harry Cockhill, Chairman of the Federation of Leather Belting Manufacturers of the United Kingdom; Mr. H. Percy Densham, President of the United Tanners Federation of Great Britain and Ireland; Mr. Owen Parker, President of the Incorporated Federated Association of Boot and Shoe Manufacturers of Great Britain and Ireland; Mr. W. A. Posnett, Managing Director, Messrs. Hepburn, Gale & Ross, Ltd.

Representatives of Labour.—Mr. W. Lilley, Secretary of the United Society of Journeymen Curriers, Tablehands, and Machine Operators of Great Britain and Ireland; Mr. E. L. Poulton, Secretary of the National Union of Boot and Shoe Operatives; Mr. George Power, Secretary of the Midland Leather Trades Federation; Mr. R. Siddle, Secretary of the Amalgamated Society of Leather Workers.

Dressing Leather Prices Committee

Terms of Reference.—To advise the Department as to prices for various tannages of dressing leather.

List of Members.—Mr. E. Penton (Chairman), Mr. S. Barrow, Mr. S. F. Conolly, Mr. H. P. Densham, Mr. H. J. Mason, Mr. R. H. Posnett, Mr. Leslie Ward.

Boot Prices Committee

Terms of Reference.—To advise the Department as to the prices to be paid to various manufacturers of Army Boots.

List of Members.—Mr. E. Penton (Chairman), Mr. Owen Parker, Mr. A. E. Marlow, Mr. C. Howell, Mr. Evans, Mr. G. B. Britton.

Sole Leather Prices Committee

Terms of Reference.—To advise the Department as to the prices to be paid for various tannages of sole leather.

List of Members.—Mr. E. Penton (Chairman), Mr. H. P. Densham, Mr. A. Appleton, Mr. E. Lewis, Mr. H. Crockett, Mr. W. Sloane-Walker, Mr. J. Weir.

The Limitation of Prices Sub-Committee

Terms of Reference.—To consider and report on the limitation of prices of leather manufactured for other than Government purposes from hides the price of which is controlled.

List of Members.—Mr. Densham, Mr. Bruce, Mr. Owen Parker, Mr. Poulton, Mr. Cockhill, together with representatives of the War Office and the Board of Trade.

Production of Harness, Accoutrement, and Belting Sub-Committee

Terms of Reference.—To advise the Department as to the measures necessary to secure adequate production of harness, accoutrements, and belting, with due regard to questions of Transport and Exchange.

Mr. H. R. Corner (Chairman), War Office; Mr. W. A. Posnett, Managing Director, Messrs. Hepburn, Gale & Ross, Ltd.; Mr. Harry Cockhill, Chairman of the Federation of Leather Belting Manufacturers of the United Kingdom; Mr. H. J. Mason, Messrs. D. Mason & Sons, Ltd.; Mr. George Fower, Secretary of the Midland Leather Trades Federation; Mr. J. T. Morrison, Secretary of the London Saddle and Harness Makers' Trade Protection Society; Mr. W. Lilley, Secretary of the United Society of Journeymen Curriers, Tablehands, and Machine Operators of Great Britain and Ireland.

The Production of Boots Sub-Committee

Terms of Reference.—To advise the Department as to the measures necessary to secure the production of adequate supplies of boots.

Mr. E. Penton (Chairman), War Office; Mr. Owen Parker, President of the Incorporated Federated Associations of Boot and Shoe Manufacturers of Great Britain and Ireland; Mr. A. E. Marlow, St. James's Works; Mr. Percy Steadman, Derham Bros., Ltd.; Mr. T. F. Richards, President of the National Union of Boot and Shoe Operatives; Mr. E. L. Poulton, Secretary of the National Union of Boot and Shoe Operatives; Mr. John Buckle, National Union of Boot and Shoe Operatives.

The Regulation of the Imports of Hides and Skins and the Distribution of British Hides Sub-Committee

Terms of Reference.—To advise the Department:

- (1) On the adequacy of the existing or anticipated supplies of hides.
- (2) On the importation of hides having regard to financial and transport difficulties.

APPENDIX 6

(3) On the possibility of co-operating with the Allied Governments in purchasing hides.

(4) On the regulation of the use of British and imported hides.

Mr. E. Penton (Chairman), War Office ; Mr. H. Percy Densham (Vice-Chairman), President of the United Tanners Federation of Great Britain and Ireland ; Mr. C. R. Scriven (Representing Importers), Messrs. Scriven Bros. & Co. ; Mr. W. Coggan (Representing Distributors), London Butchers' Hide Co. ; Mr. S. Millar (Representing Tanners of Hides), Millars, Ltd. ; Mr. J. A. Bruce (Representing Tanners of Skins), Harold Nickols, Ltd. ; Mr. R. Siddle (Representing Labour), Secretary of the Amalgamated Society of Leather Workers.

Sub-Committee on Distribution of British Market Hides

Mr. E. Penton (Chairman), War Office ; Mr. H. Percy Densham (Vice-Chairman), President of the United Tanners Federation of Great Britain and Ireland ; Mr. W. Coggan (Representing Distributors), London Butchers' Hide Co. ; Mr. S. Millar (Representing Tanners of Hides), Millars, Ltd. ; Mr. J. A. Bruce (Representing Tanners of Skins), Harold Nickols, Ltd.

The Production and Import of Materials required for the Production and Dressing of Leather Sub-Committee

Terms of Reference.—To advise the Department as to the steps which are necessary to secure the production and import of such materials as are required for the production and dressing of leather required directly or indirectly for military purposes.

Mr. S. B. Leigh-Taylor (Chairman), War Office ; Mr. H. Percy Densham, President of the United Tanners Federation of Great Britain and Ireland ; Mr. T. W. Badgery (Representing Tanners of Skins), Ward & Company (Worcester) ; Mr. J. G. Withinshaw (Representing Tanners of Hides), The Penketh Tanning Co., Ltd. ; Mr. E. E. Hodgkins (Representing Curriers), Hepburn, Gale & Ross, Ltd. ; Mr. W. Aitken (Representing Importers yet to be appointed).

The Indian Kips and East African Hides Sub-Committee

Terms of Reference.—To advise the Department as to the steps necessary to secure that supplies of Upper Leather are available, with special reference to the use as raw material of Indian and East African Hides.

Mr. E. Penton (Chairman), War Office ; Mr. H. Percy Densham, President of the United Tanners Federation of Great Britain and Ireland ; Mr. W. L. Ingle, W. L. Ingle, Ltd. ; Mr. W. Lilley, Secretary of the United Society of Journeymen Curriers, Tablehands, and Machine Operatives of Great Britain and Ireland ; Mr. R. H. Posnett, Highfield Tanning Co., Ltd.

Chairmen of Local Committees advising on Boot Prices

Northampton County.—(a) Mr. Owen Parker, President of the Incorporated Federated Associations of Boot and Shoe Manufacturers of Great Britain and Ireland; (b) Rushden, Mr. X. W. Horrell; (c) Kettering, Mr. A. H. Bryan, Nelson Works.

Northampton Town.—Mr. A. E. Marlow, St. James's Works, Northampton.

Leicester Town.—Mr. W. Evans, Ashleigh Shoe Works, Leicester.

Leicester County.—Mr. W. Evans, Ashleigh Shoe Works, Leicester.

Leeds.—Mr. John Gray, Elmwood Boot Factory, Leeds.

Bristol and Kingswood.—Mr. P. Steadman, Messrs. Derham & Co., Bristol.

Scotland.—Mr. A. L. Scott, Messrs. Scott & Sons, Glasgow.

Chesham.—Mr. G. Barnes, Britannia Works, Chesham.

London.—Mr. George Pocock.

APPENDIX 7

BRITISH WOOL AREAS

Area 1. Devon, Cornwall, and Sussex, with Head-quarters at Exeter. This Area includes a large wool-producing country, the annual clip amounting to nearly ten million lb. or one-sixth of the total clip of England and Wales. The greater part of the wool is of strong, coarse quality suitable for combing into tops known as 32's to 44's prepared. The average weight per fleece is over ten lb. Most of the wool is bought by six local firms who are accustomed to comb, spin, and weave it themselves and sell the finished article.

Area 2. Dorset, Hants, Wilts, and Berkshire, with Head-quarters at Salisbury. The amount of wool grown in this Area is a little over three million lb., the greater part consisting of fine short wool of 50's to 58's carded quality, obtained from the Dorset Horn and Dorset and Hampshire Down breeds. This Area differs from others in the prevalence of wool auctions as the most popular method of sale. The flocks are large, in one instance amounting to 15,000 head.

Area 3. Shropshire, Staffordshire, and Cheshire, with Head-quarters at Shrewsbury. The bulk of wool in this Area is of the same quality as the foregoing, but the total only amounts to two and a quarter million lb.

Area 4. Bucks, Northants, Leicester, Huntingdon, and Rutland, with Head-quarters at Bedford. The total in this Area amounts to three and a half million, half of which is short wool of the Down variety and half long wool obtained from the Leicester breed, which is suitable for 32's to 48's prepared.

Area 5. The Counties of Gloucester, Oxford, Warwick, Worcester, and

Hereford, with Head-quarters at Worcester. This Area produces four and a half million lb. of wool, two-thirds of which is of the fine short wool variety grown on the Oxford and other Down breeds.

Area 6. Sussex, Surrey, Kent, and Middlesex, with Head-quarters at Tonbridge. Five million lb. of wool are grown in this area, the qualities being fairly evenly divided between long wools (32's to 48's prepared) derived especially from the Romney Marsh breed in Kent, and short wools (44's to 58's carded) from the Sussex Horn and Kent Down breeds.

Area 7. Essex, Norfolk, Suffolk, and Cambridgeshire, with Head-quarters at Ipswich. Total clip three million lb., the bulk of which is short wool obtained from sheep of the Eastern Counties Down breed. This Area contained a farmers' Co-operative Society which had made some progress in organizing co-operative sale and 'casing' of its members' wool.

Area 8. Was abolished in 1917 and was included in Area 10.

Area 9. Cumberland, Westmorland, and Lancashire, with Head-quarters at Kendal. This Area produced three and a quarter million lb., half of which was of the Blackfaced variety, a coarse wool used principally for carpets and blankets, and half long wool from the Border Leicester and Cheviot breeds.

Area 10. Yorkshire, Nottingham, Derbyshire, and Lincolnshire, with Head-quarters at Bradford. This Area, after the absorption of the original Area 8, was the largest wool-producing district in England, the total clip amounting to thirteen and a half million lb. There is a large variety of qualities; coarse wools such as Blackfaced and Lonk account for a million and a half lb.; over ten million lb. are long combing wools, the bulk of which comes from the long-woolled heavy fleeces of the Lincoln breed; and over a million lb. are fine short wools of miscellaneous breeds.

Area 11. Durham and Northumberland, with Head-quarters at Newcastle. This area produced only two and a half million lb., the greater part being Blackfaced, Border Leicester, and Cheviot.

Area 12. North Wales. Head-quarters at Newtown. Total clip three and a half million lb.

Area 13. South Wales. Head-quarters at Brecon. Total clip two million lb.

In these Areas the bulk of the wool is of a special variety obtained from the small Welsh mountain sheep; the fleeces only weigh about two lb. or less than one-third of the Lincoln and Devon breeds.

In addition to the above Areas in England and Wales, Scotland and Ireland were separate Areas with Head-quarters in Edinburgh and Dublin respectively. Scotland produces about twenty million lb. of wool, two-thirds of which is Blackfaced, and the bulk of the remainder, medium short wool grown on Cheviot sheep. In Ireland the total of thirteen million lb. is about equally divided between medium long (36's to 44's prepared) and medium short wools (44's to 50's carded).

APPENDIX 8

MEMORANDUM ON CONTROL OF MEAT SUPPLIES

(June 6, 1917)

1. *Objects of State Control*

THE objects to be attained by State regulation of meat supplies appear to be :

- (1) The reduction of prices and prevention of artificial inflation.
- (2) Organization of the channels of supply and distribution to prevent local shortages and ensure equitable distribution.
- (3) Regulation of the rate of slaughtering for immediate consumption and for building up a reserve in accordance with a definite policy in relation to the food supply generally.
- (4) The protection of milch and breeding stock from slaughter.

2. *Outlines of Scheme*

The proposed scheme of control is based on the experience gained in the Government purchase of wool and control of the supply and distribution of hides. Executive Officers would be appointed in each county to supervise the sending of cattle to the market and the distribution of cattle at fixed prices to authorized butchers and salesmen. County butchers in villages and small towns would be licensed by the local authority and would be under the control of a Distribution Officer in each town. Retail Butchers would buy at fixed prices and would be required to sell at maximum prices allowing a reasonable margin of profit.

The whole organization and control would be under the direction of a central Statistical Office which would be responsible for regulating the channels of supply and fixing the quota of cattle to be supplied from each county.

3. *Organization of Supply*

The Central Meat Office would appoint in each County an Executive Officer with considerable local knowledge and experience in the cattle trade. He would correspond roughly to the District Executive Officers under the Wool Scheme, who are responsible for controlling the purchase of wool from farmers by authorized wool merchants. His duties would be :

- (a) To keep records of the number of cattle and sheep on each farm and to know the quantity available for slaughter from time to time.
- (b) To secure that the quota for his County, determined by the Central Meat Office, comes forward for slaughter each week. He would have powers of requisitioning to be held in reserve in case the supplies coming forward were insufficient.

APPENDIX 8

- (c) To supervise the dispatch of cattle to markets outside his Area in accordance with the instructions of the Central Meat Office.
- (d) To license country butchers to buy, where necessary, direct from the farmers in the neighbourhood.
- (e) To control the distribution of beasts at fixed prices in the usual cattle markets by authorized auctioneers or other authority.

This Officer should derive his executive power from the Central Meat Office and should be advised by a small committee composed of agriculturists, cattle-dealers, and butchers. He would require a small staff to keep records of the number of cattle on each farm, and should have the power to call for returns and to enter upon farms for the purpose of inspection.

It would be the duty of the County Executive Officer to prevent the slaughter of milch cows and breeding stock, and to see that the other requirements of the Central Authority with regard to the selection of cattle for slaughter were carried out.

He would supervise the cattle markets in his Area and would secure that the beasts were sold according to the fixed schedule of prices to authorized buyers in such a way that the existing channels of distribution were maintained as far as possible. Distribution at the cattle markets would follow the lines of the auctions at fixed prices adopted in the case of wool and hides (see Appendix). The buyers present would buy in the quantities which they were authorized to buy, and the auctioneer or other officer superintending the market would arrange for an equitable distribution of the available supplies among the buyers present.

If the quantities coming forward to the cattle markets should exceed the amount required at any time, the Executive Officer would buy on behalf of the Central Meat Office either for cold storage or for dispatch elsewhere, but he would be responsible for seeing that the rate of slaughter laid down for his county was as far as possible observed.

4. Organization of Distribution

The problem of distribution is to secure that the quantity of meat allotted by the Central Meat Office for each Area is distributed evenly among the existing retail butchers, in accordance with the needs of the population. Where the Local Authority was in a position to take control of distribution, a Distribution Officer would be appointed by the Local Authority. The Local Authority and the Distribution Officer would derive executive power from the Central Meat Office. All retail butchers would be required to register with the Local Authority and give particulars as to their usual turnover and their normal channels of supply. Where, as in London, they normally obtain their supplies through the wholesale butchers or meat salesmen, they would be affiliated to the wholesaler and obtain their supplies through him. In order to prevent fluctuations in

demand, from retail butchers, the Local Authority might be given power to introduce a system of registration of customers with the retail butchers or to require orders to be placed a week or more in advance. Having fixed the quota which each retail butcher or wholesale meat salesman may buy each week, the Distribution Officer will be responsible for seeing that the quota allotted to them was forthcoming. He would at once report any deficiency in the supplies coming forward in the market to the County Executive Officer, and if any temporary shortage cannot be made up from his normal source of supply he should indent on the Central Meat Office for emergency supplies to be sent from other areas or from cold storage.

It would be open to local authorities to take what steps they thought fit to expedite and improve distribution, whether by opening municipal shops, combining existing butchers for the purpose, organizing slaughtering, or otherwise. Further, it should be within the power of the Local Authority to adjust local retail prices so as to give the benefit of economies that might be effected in this way to the consumer.

In dealing with the Metropolitan area it might be desirable, in view of the complication of local government and the magnitude of the problem, to set up a separate office which would purchase the whole of the supplies, employing wholesale butchers and meat salesmen as authorized dealers on a commission basis. If this were done it might be found desirable to sell meat below cost price in the East End of London and to make up the difference by increasing the price of the better qualities of meat sold in the West End.

5. Price

In order to obtain any substantial reduction in the price of meat it would be essential to fix the price of live cattle to the farmer. In this connexion it might be pointed out that the price of hides fixed by the War Office is 40 per cent. above pre-war prices and the price of wool is now 50 per cent. above pre-war prices. The present prices of meat and cattle show rises far in excess of these, and there is no doubt that substantial reductions in the price of cattle might be made without inflicting any hardship on the majority of farmers. The price might be based on corresponding prices a year or two years ago with some allowance for increased costs, but in this case some provision would have to be made for cases where farmers have bought cattle in the last few weeks. It would not be unreasonable to throw on the farmer in these cases the onus of proving hardship, following the same procedure as has been adopted in the case of extra allowance to the families of middle-class recruits who have been called up and on whose families the usual rate of Army pay inflicts hardships. The alternative is to allow the hard cases to determine the price which the whole population has to pay for its meat, and this cannot be defended.

It is of great importance that the scheme should start off with the approval of the industrial population and the butchers, and this would be

APPENDIX 8

secured by an immediate and drastic reduction in prices. A drastic reduction in price would not, as in other commodities, restrict supply. By making it unprofitable to the farmer to continue fattening his existing stock, it might even increase the available supply during the coming months, when it is of the utmost importance that farmers should put more land under the plough. At the same time, a low price of cattle would discourage slaughter of milch cows and thus help to protect the milk supply. If the effect of reducing prices were to encourage slaughter, it might be possible to accumulate a reserve by increasing cold storage facilities throughout the country. From the point of view of the food supply as a whole a reserve of meat would be more economical than a reserve of living cattle.

It is suggested that the price for the farmer should be fixed on the live weight. In the absence of a weighing machine in the controlled cattle market, an independent arbiter would be called in where the buyer and farmer disagreed as to the valuation.

It is a matter for consideration whether the price should vary for different breeds of cattle. It might in any case be desirable to discourage the fattening of prime beasts by fixing a maximum price for all beasts over a certain weight.

In order to get meat forward as rapidly as possible, during the months in which grain is short, and to prevent any local shortages during the inauguration of the scheme of control, it might be desirable to diminish prices step by step during the next six months.

The price to the farmer should be based on the assumption that the beast is delivered to the nearest market.

The wholesale meat price with allowances for the cost of cartage, transport, warehousing, slaughter, and for the probable value of the offals should be fixed so as to leave a reasonable profit to the salesman, and for this purpose it might be necessary to fix different prices for London, for large towns, and for country places.

Differences in the cost of transport might be met by fixing a flat price for railway freight above a certain distance based on average costs.

The corresponding retail prices should also be fixed. These would have to be independent of the breed of the animal since it would otherwise not be possible to inspect adequately. By opening municipal shops or employing butchers as agents on commission, retail prices for the cheaper joints might be fixed lower in proportion than those for the better cuts. There is no reason why the retail prices should be the same in different areas. The London price need not dictate in a country town or vice versa. Provided the prices of the beasts are fixed under the supervision of the Central Meat Office, the local authority or the local distribution office should adjust a standard scale of retail prices to the circumstances of the particular area.

Determination of the relation between the wholesale price and the

CONTROL OF MEAT SUPPLIES

retail price is a matter for statistical examination of pre-war prices. They should be fixed in such a way as to allow a reasonable profit based on pre-war conditions adjusted to cover any increased expenses due to the war.

6. *Functions of the Central Meat Office*

The Central Meat Office would be divided into five main sections :

- (1) Executive Control.
- (2) Statistical Section.
- (3) Transport Section.
- (4) Storage Section.
- (5) Imported Meat Section.

The Executive Control would appoint officers, lay down detailed rules for their working, and be responsible generally for the organization of the scheme, utilizing the information supplied by the Statistical Section and the local officers.

The Statistical Section would, with the assistance of the local officers, determine :

- (1) The number of cattle approximately in each area.
- (2) The number of cattle which may be slaughtered month by month, (a) for the whole country, (b) for each area.
- (3) The quantity allotted for consumption locally in each county area and in the centres of population. This should in general be based on the adult population.
- (4) It should also correlate the supplies coming forward with the demands and should keep records of movement of cattle with a view to securing that transport is reduced to a minimum.

The Statistical Section is essential to the success of the scheme and should be strongly manned. It should centralize all the information available both on production and on consumption, and it should be in a position to indicate to local officers where they should send their surplus supplies and to distribution officers where they can obtain their supplies. The work would be comparable to that which is already being done with a much smaller problem in respect of hides.

The Transport Section would deal with (1) adjustment of railway charges, (2) general transport difficulties.

It would be necessary to have a really competent railway man in charge of this section. It would be the duty of the Transport Section, with the assistance of the Statistical Section, to bring the actual transport to a minimum.

The Storage Section would be responsible for the maintenance of reserves, for the increase of cold-storage accommodation, &c.

The Imported Meat Section would take over the existing functions of the War Office, the Board of Trade, and other Departments in connexion with importing meat.

APPENDIX 8

7. *Advantages of scheme of control*

The experience gained in the administration of the Wool Purchase Scheme and the control of domestic hides proves that the most practicable method of State regulation is to make use wherever possible of the existing trade channels of supply and distribution, and to standardize these channels in such a way that every farmer and authorized dealer knows at once exactly where he is to send his produce and from whom he is to purchase it. Every trader is then recognized as performing a service of national importance, with the knowledge that his authority to deal may be cancelled if he fails to carry out the instructions or evades the regulations imposed.

Such experience as we have had in the control of commodities and a fairly close analysis of the German experience shows clearly the futility of half measures. It is not enough to fix prices and to leave supplies and distribution to take care of themselves. Either supplies are not forthcoming, or the industrial districts fail to get their share, or supplies come forward irregularly and serious waste occurs.

Further, it has become clear that it is much easier, more economical, and more effective to control the whole supply than to control a portion. This has undoubtedly been the case with wool, where the Department at first took charge of only one-sixth, and it has been the case with most of the German foodstuffs.

The amount of staff required for exercising the control would be negligible compared with the total number of traders and butchers already engaged in the meat trade. The Executive Officers and their assistants would largely be drawn from public-spirited men already engaged in the trade, and as many officers would probably give their services in an honorary capacity, the expense should not be considerable. Under the Wool Purchase Scheme, the administrative expenses are less than 0·5 per cent., whereas the gross profits of private merchants in normal times amounted to 7½–10 per cent. The additional cost of administrative control has been more than offset by the reduction in the profits obtained by merchants and middlemen.

E. F. WISE.

(APPENDIX)

I. Memorandum on the Scheme for the Allocation of British Hides

(1) British hides are used for the production of (a) saddlery, harness, accoutrement, &c., (b) sole leather, (c) upper leather, (d) belting leather, (e) textile leathers, and (f) other mechanical leathers. In the past tanners have obtained their supplies by arrangements among themselves, but the heavy demands for native hides for purpose (a) and the desirability of satisfying these demands from the leather of particular tanners has made it necessary to allocate the 50,000 hides, which are available weekly, in definite proportions to the above objects. Further, it is necessary to

allocate the hides ear-marked for a particular purpose among the tanners who are best able to tan them.

(2) The actual number and varieties of the hides which each tanner is to obtain was settled in consultation with the British Market Hide Committee, and it was found that the proposed new distribution of hides among tanners differed considerably from that at present existing. Not only are certain tanners to receive more or fewer hides than they do at present, but in very many cases they are now to receive a different variety of hide (e. g. a cow hide in place of ox) of a different weight (e. g. under 50 lb. in place of 80-9 lb.). In order to effect the re-distribution accordingly a good deal of statistical analysis was necessary.

(3) The organization of the hide industry is, in outline, as follows :

(a) There are about 100 registered hide markets scattered over the country, which prepare the hides for sale in accordance with rules drawn up before the war in consultation with tanners. These markets obtain the hides by collection from the butchers, farmers, and slaughter-houses in their district, or from a dealer who collects and sells to them.

(b) There are about 70 hide factors who purchase the hides from these markets. In some cases one factor takes the whole production of a particular market and no other, but in most cases many factors purchase each in a number of markets. Factors also occasionally purchase from the dealer referred to in (a).

(c) There are about 300 tanners who purchase generally from the factors, frequently direct from the hide markets, sometimes from the dealer referred to in (a) and sometimes from the butcher or farmer. The typical case is that in which a tanner purchases from many factors, who also obtain hides for other tanners.

Tanners are 'approved' to deal either direct with markets or with factors, but only in exceptional cases (e. g. in sparsely populated areas) will they be 'approved' to purchase from butchers or dealers, as no control can be exercised over the condition of the hide in such cases.

(4) The statistics necessary to arrange the redistribution of hides were as follows :

(a) From tanners (or factors buying for them) a statement in the following form of their purchases from *each* market and from *each* factor in a standard period (the month of March)—

Ox and heifer firsts			Ox and heifer seconds			Cow firsts	Cow seconds	Bull firsts
Over 90 lb.	60- 90 lb.	Under 60 lb.	Over 90 lb.	60- 90 lb.	Under 60 lb.	60 lb. and over	Under 60 lb.	All weights
								All weights

The divisions of weight referred to are determined by the purpose to which the hide is to be put, e. g. ox and heifer firsts over 90 lb. to belting leather, &c.

(b) From factors a statement in the same form of their sales to *each* tanner and their purchases from *each* market.

APPENDIX 8

(c) From Hide Markets a statement in the same form of their sales to *each* tanner and to *each* factor. A certain amount of overlapping in the information obtained from the three sources is evident, but this serves as a check on the figures provided.

By means of this information we know exactly what each tanner has been getting, as compared with what he is to get in the future, and also of the channels through which he has been getting it. We know also the hides available in each market and the channels through which they are habitually distributed. These are all the elements necessary in order to redistribute without disturbing the markets and factors. Knowing the hides available in a particular market we allocate these to tanners who are required to have the particular varieties present in that market. If the hides required by a particular tanner can be obtained from his usual markets no interference will take place, unless on grounds of shortening of transport. If the hides cannot be obtained from his usual markets, he will be allocated these from other markets, which will be selected with a view to shortening transport.

II. *Auction of Wool at Fixed Prices*

The usual method of selling imported wool in normal times is by public auction in the Liverpool or London Sale Rooms. The wool is viewed in bulk by buyers before the sale takes place and catalogues are issued describing each lot of wool. Each lot is then put up to auction in the sale room and knocked down to the highest bidder. It often happens, however, that several buyers name the same price and not one of them is prepared to go beyond it, in which case the broker chooses arbitrarily who is to get the lot in question. The trade as a whole trusts the broker in such cases not to show any favouritism and to give the unsuccessful bidders their turn later on in the sale.

Under Government control the system of public sale has been continued, but the prices of every lot are fixed beforehand by a Government valuer. As each lot is put up buyers, instead of bidding the price, hold up their hands, and the broker knocks the lot down to whomever he thinks fit, giving each a fair opportunity during the course of the sale to obtain the quota which he is permitted to buy. Merchants and dealers are not permitted to buy at the sales on their own account. Actual consumers, and brokers acting on their behalf, apply beforehand for permits to buy up to a certain quantity, and the permits issued are roughly equivalent to the total quantity of wool to be disposed of at the sale. As soon as one buyer has purchased his full quota, he drops out and takes no further part in the sale.

There are very considerable advantages in this method of public allocation at fixed prices. In the distribution of wool individual judgement of quality is of the utmost importance and samples are never entirely

representative of the bulk lots. The buyers therefore have an opportunity of knowing exactly what they are buying. The clerical work of allotting thousands of parcels is reduced to the minimum, and the invidious task of deciding which individual firm shall receive any lot where the demand exceeds the supply is performed with the greatest publicity and in such a way as to command the confidence of all concerned.

Distribution at fixed prices in the public sale rooms is also more expeditious than sale by auction to the highest bidder. In the London sale rooms under the new system as many as a thousand lots have been distributed within an hour as compared with five or six hundred under the system of competitive bidding.

The London Selling Brokers have formed a Committee to conduct the sales on behalf of the Government, and as their success in business depends on their maintaining a reputation for absolute impartiality and as the whole distribution takes place in public no opportunity for unfair discrimination or even for a suspicion of favouritism can arise.

APPENDIX 9

THE CATTLE (SALES) ORDER, 1917

Dated December 24, 1917 (No. 1336)

1. (a) No person shall on or after December 27, 1917, sell or buy or offer to sell or buy any beast for slaughter unless the beast is at the time of such sale or offer in a market.

(b) A beast shall be deemed to be bought for slaughter if it be slaughtered within 28 days of the purchase.

2. No beast fit for slaughter shall on or after December 27, 1917, be sold in any market except in accordance with the following provisions :

(a) The beast shall have been graded by a person authorized in that behalf by the Food Controller as belonging to one of the four classes mentioned in the schedule to this Order.

(b) The price shall not exceed the maximum price ascertained on the basis of such grading in accordance with the provisions of the schedule.

(c) The beast shall be sold only to a person who is authorized by the Food Controller to buy in a market beasts fit for slaughter.

3. The determination of a person authorized in that behalf by the Food Controller shall be conclusive upon the question whether a beast is fit for slaughter, and as to the weight and value of any beast.

4. All persons concerned shall comply with any directions as to the weighing of any beast or any other matter connected with the ascertainment of the maximum price payable therefor which may be given for the purposes of this Order by any person authorized in that behalf of the Food Controller.

APPENDIX 9

5. The Food Controller may from time to time give directions as to the measures to be taken in relation to the ascertainment of the maximum price for any beast when he deems it is in his opinion expedient that a beast should be sold on a dead weight basis or that for any reason the maximum price should be ascertained otherwise than in accordance with the foregoing provisions of this Order.

6. For the purpose of this Order :

'Beast' includes bulls, bullocks, cows, and heifers.

'Market' shall include fair, and any other place which the Food Controller shall determine to be a market for the purposes of this Order.

This Order shall not extend to Ireland.

SCHEDULE OF MAXIMUM PRICES

Bulls, Bullocks, and Heifers

Grading	Price per cwt.
1st Grade, 56 per cent., and over	75s.
2nd Grade, 52 per cent. to 56 per cent.	70s.
3rd Grade, 48 per cent. to 52 per cent.	65s.
4th Grade, under 48 per cent.	as valued

Cows

Grading	Price per cwt.
1st Grade, 52 per cent. and over	70s.
2nd Grade, 46 per cent. up to 52 per cent.	62s.
3rd Grade, 42 per cent. up to 46 per cent.	53s.
4th Grade, under 42 per cent.	as valued

Inferior cattle and all saleable cattle manifestly diseased will be placed in the 4th Grade and valued accordingly.

The prices shown above may be modified if in the opinion of the person grading the beast it is likely to yield an unusually small or large proportion of bone.

APPENDIX 10

THE SHEEP (SALES) ORDER, 1918

Dated January 15, 1918 (No. 37)

1. (a) No person shall on or after the 28th January, 1918, slaughter any sheep unless such sheep has within the fourteen days immediately preceding the day of slaughter been sold and bought in a market.

(b) The restriction of slaughter imposed by this Clause shall not apply to :

(i) Slaughter of a sheep under the powers conferred by the Diseases of Animals Act, 1894 to 1914, or any Order made thereunder.

(ii) Slaughter of a sheep, if, in the opinion of a person authorized by the Food Controller, or the Board of Agriculture and Fisheries, or

the Board of Agriculture for Scotland, the slaughter is desirable for any exceptional reason or purpose ; or

(iii) Slaughter by a farmer for consumption in his own household of a sheep owned by him ; provided that notice of such slaughter is given within 7 days thereafter to the Food Control Committee for the area in which the farmer resides.

2. (a) No person shall on or after the 14th January, 1918, sell or buy or offer to sell or buy any sheep for slaughter unless the sheep is at the time of such sale or offer in a market.

(b) A sheep shall be deemed to be bought for slaughter if it be slaughtered within 28 days of the purchase.

3. No sheep fit for slaughter shall on or after the 14th January, 1918, be sold in any market except in accordance with the following provisions :

(a) The sheep shall have been valued by a person authorized by the Food Controller to ascertain its fair value ;

(b) The price shall not exceed the fair value so ascertained ; and

(c) The sheep may be sold only to a person who is authorized by the Food Controller to buy in a market live stock fit for slaughter.

4. For the purpose of ascertaining the fair value the person authorized under the preceding clause shall estimate the dressed weight of the carcass of the sheep, and the fair value of the sheep shall be a sum at the rate of 1s. 2½d. per lb. on the weight of the dressed carcass as so estimated together with the current market value of the skin as estimated by such person, less the sum of 1s. 6d. ; provided that in any particular case such person may determine that a sheep shall be sold on the footing that the actual dressed weight of the carcass shall be taken in lieu of the estimated weight.

5. The determination of the person authorized in that behalf by the Food Controller shall be conclusive upon the question whether a sheep is fit for slaughter and as to the weight and fair value of any sheep.

6. All persons concerned shall comply with any directions given as to the weighing of any sheep, and as to the method of sale, whether in lots or otherwise, of any sheep, and as to any other matter relating to the maximum price which may be given for the purposes of this Order by any person authorized in that behalf by the Food Controller.

7. For the purpose of this Order :

‘Market’ shall include fair, and any other place which the Food Controller shall determine to be a market for the purposes of this Order.

‘Sheep’ shall mean any ovine animal.

‘Dressed carcass’ shall mean the carcass without the skin, head, pluck, intestines, loose fat, feet, and shanks, the feet being cut off at the hocks and the shanks at the knees.

This Order shall not be extended to Ireland.

APPENDIX 11

CIRCULAR LETTER TO OIL SEED CRUSHERS

Ministry of Food
(Oils and Fats Branch),
St. Stephen's House,
Westminster,
S.W.1.

November 29, 1917.

GENTLEMEN,

I am directed by the Food Controller to enclose herewith copy of an Order requisitioning the output of all crude oils, oilcakes, meals, and residues produced in your seed-crushing or extracting plants.

2. This Order is made under Regulation 7 of the Defence of the Realm Regulations, which provides that in default of agreement the price shall be determined on the basis of the cost of production and the normal pre-war rate of profit, but after discussion with the Crushers' and Refiners' Advisory Committee it has been agreed in lieu thereof that Crushers and Extractors will work at the margins set out in the attached schedule.

3. In order to provide the agreed margin it is necessary to readjust the selling prices of oilseeds, nuts, and kernels, so as to make them correspond with the maximum prices of oils, oilcakes, and meals.

4. The Food Controller has therefore taken possession of all oilseeds, nuts, and kernels in the United Kingdom, including those held by Crushers and Extractors as on December 1, 1917, and will release them to manufacturers on payment of the difference between the present maximum prices and the readjusted prices, which are now being fixed in consultation with the Crushers' and Refiners' Advisory Committee and which may be varied from time to time. The readjusted prices will include delivery ex ship at the usual port or ex ship or ex rail at nearest port or station in case of transit from any other port, and are the same throughout the United Kingdom.

5. The 'agreed margin' is understood to mean a sum of money per ton of seed which, when added to the net cost of a ton of naked seed ex ship or rail at the point of delivery, represents the selling price of the resultant products net naked in bulk at the mill.

6. The above margins will be in force for a period ending March 31, 1918, and at the end of that period will again be subject to revision.

7. I am to request you to acknowledge receipt of this letter and to confirm that you are willing to accept the above basis of settlement in accordance with the recommendations of the Crushers' and Refiners' Trade Advisory Committee.

8. In the meantime I am to request you to carry on your manufacturing operations as usual and to continue dealing with your unsold products and

LETTER TO OIL SEED CRUSHERS

441

carrying out your existing contracts pending further instructions and subject to the necessary adjustment with the Ministry of Food at a later date.

I am, Gentlemen,
Your obedient Servant,
(Sgd.) ALFRED MANSFIELD,
Director.

SCHEDULE

Babassu seed	60s.
Castor seed	50s.
Copra	60s.
Cotton seed	50s.
Gingelly (Sesame seed)	70s.
Ground nuts (undecorticated)	50s.
" " (decorticated)	60s.
Hemp seed	50s.
Illipe	60s.
Kapok seed	50s.
Linseed	45s.
Mowrah seed	70s.
Niger seed	45s.
Palm kernels	70s.
Poppy seed	60s.
Rapeseed	60s.
Shea nuts	60s.
Soya beans	55s.
Sunflower seed	50s.

STATUTORY RULES AND ORDERS

Defence of the Realm

MINISTRY OF FOOD

The Seeds, Nuts, and Kernels (Requisition) Order, 1917, dated November 1917, made by the Food Controller under the Defence of the Realm Regulation

In exercise of the powers conferred upon him by the Defence of the Realm Regulations, and of all other powers enabling him in that behalf the Food Controller hereby orders as follows:

1. (a) In pursuance of Regulation 2 B of the Defence of the Realm Regulations, the Food Controller gives notice that he hereby takes possession of all oleaginous seeds, nuts, and kernels of the varieties mentioned in the Schedule of this Order which are in the United Kingdom on the 1st December, 1917.

(b) This Clause shall not apply to seeds, nuts, and kernels in the hands of a person who at the close of business on the 30th November, 1917, does not hold more than 5 tons of any one variety.

2. (a) In pursuance of Regulation 2 F of the Defence of the Realm Regulations, the Food Controller requires all persons owning or having power to sell or dispose of any oleaginous seeds, nuts, and kernels of the varieties mentioned in the said Schedule which may arrive in the United

APPENDIX 11

Kingdom after the 1st December, 1917, to place the same at the disposal of the Food Controller and deliver the same to him or to his order.

(b) Any Arbitrator to act for the purpose of this Clause shall be appointed by the Lord Chief Justice of England.

3. All persons concerned shall, on or before the 8th December, 1917, furnish to the Secretary, Ministry of Food, Palace Chambers, S.W.1, a return showing :

(a) the amount of seeds, nuts, and kernels mentioned held by him at the close of business on the 30th November, 1917 ;

(b) the amount of such seeds, nuts, and kernels afloat and shipped to the United Kingdom to him or to his order on the 30th November, 1917 ;

(c) the amount and quality of seeds, nuts, and kernels purchased to be shipped to the United Kingdom and not shipped on the 30th November, 1917 ; and

(d) the quantity sold and unsold in each case ;

and shall furnish such other particulars as may from time to time be required by or under the authority of the Food Controller.

4. Infringements of this Order are offences against the Defence of the Realm Regulations.

5. This Order may be cited as the Seeds, Nuts, and Kernels (Requisition) Order, 1917.

By order of the Food Controller.

(Signed) W. H. BEVERIDGE,

Second Secretary to the Ministry of Food.

November 1917.

SCHEDULE

Babassu seed	Linseed
Castor seed	Mowrah seed
Copra	Niger seed
Cotton seed	Palm kernels
Gingelly (Sesame seed)	Poppy seed
Ground nuts (undecorticated)	Rapeseed
" " (decorticated)	Shea nuts
Hemp seed	Soya beans
Illipe	Sunflower seed
Kapok seed	

APPENDIX 12

JOINT EXECUTIVE FOR VEGETABLE OILS AND OIL SEEDS MEMORANDUM OF AGREEMENT

1. There shall be set up a Joint Executive for Vegetable Oils and Oil Seeds representing the United Kingdom and France (hereinafter called the Oil Seed Executive) for the purpose of controlling the purchase and supply of the scheduled articles from British and French territories and other countries Allied or Neutral, of co-ordinating control of selling prices

in the United Kingdom and France, of allocating the scheduled articles in agreed proportions between the two countries and of selling them to third parties Allied or Neutral.

2. The Oil Seed Executive shall consist of an equal number of representatives of the United Kingdom and France, and, subject to the authority of the respective Governments, shall have full power to act on behalf of those countries.

3. The articles shall be oleaginous nuts, seeds, and kernels and vegetable oils and fats, but the Oil Seed Executive may in agreement with the Inter-Allied Meat and Fats Executive add to the schedule any Animal Oils and Fats (including fish and marine animal oils) or their products that appear to be most conveniently dealt with by the Oil Seed Executive.

4. Subject to the limits and conditions of the financial resources placed at the disposal of the Oil Seed Executive by the British and French Governments, the Oil Seed Executive shall have full power to meet the requirements of the two Allies by the purchase and allocation of the scheduled articles and to make arrangements for the transport of such articles with the competent Departments of the respective Governments.

5. No sale shall be made by the Oil Seed Executive to Neutral countries which is contrary to the blockade policy pursued by the Allied countries.

6. The Oil Seed Executive shall as soon as possible draw up an approximate estimate of the supplies of each of the scheduled articles required to be imported by France and the United Kingdom over a stated period. The proportion which the requirements of each Ally bears to the sum of the requirements of the two Allies for each article shall for the purposes of this convention be termed the ascertained proportion for each country.

A separate ascertained proportion may be specified for any single country of origin or for any one of the scheduled articles.

The total purchases shall be allocated as nearly as possible on the basis of the ascertained proportions provided that military requirements shall have preference over civilian requirements.

7. The ascertained proportions may be varied by mutual consent from time to time having regard to the total stocks of each article held by each of the Allied countries, and in accordance with the relative urgency of their needs and with the amount of tonnage at their disposal.

8. The Oil Seed Executive shall draw up a programme of purchases to be made in the various countries of origin, having regard to the exportable surplus available in each country and to the importance of purchasing in countries which offer the best transport facilities.

9. The total cost of purchases of each of the scheduled articles shall be averaged in each country of origin subject to the necessary allowances being made for grade and quality, and final adjustment shall take place at an annual date to be fixed by the Oil Seed Executive. The principle of sharing profits and losses on the basis of f.o.b. prices is accepted by the two Governments subject to satisfactory financial arrangements being

settled in a separate memorandum to be drawn up by the Oil Seed Executive for the approval of the Financial Authorities of the two Allied Countries.

10. Each Ally shall have a claim to priority of allocation in the case of purchases for which he is providing the credit, but for the purpose of economizing tonnage a provisional character only shall be attributed in the first instance to such allocation. Any allocation made by the Oil Seed Executive shall determine only the financial and tonnage obligations of each Ally, but not the actual destination of the goods, which may be varied by mutual agreement to any extent provided that such variation shall not finally benefit any Ally at the expense of the other.

11. Subject to any general arrangements as to shipping or finance made between the competent departments of the two Allied Governments, the transportation of and payment for the supplies of the scheduled articles for each Ally shall be undertaken by that Ally.

12. The Oil Seed Executive shall be furnished with full information as to production, stocks, and consumption of the scheduled articles and will be empowered by the respective Governments to obtain such other information as may be necessary for the performance of their functions.

13. For the purpose of finance orders to be placed by or on behalf of the Oil Seed Executive will fall into five groups :

- (1) Orders in United States.
- (2) „ „ Canada.
- (3) „ elsewhere in the British Empire.
- (4) „ in French Colonies.
- (5) „ in other Allied Countries or in Neutral Countries.

In the event of any orders being placed on behalf of the Oil Seed Executive by His Majesty's Government or by any British Government Department or being taken over by the Oil Seed Executive from orders already so placed, the following procedure will be followed :

In the case of purchases made on behalf of the French Government under groups (1) and (2) the French Government will undertake to place dollars at the disposal of the British Treasury in New York at least seven days before the relative payments fall due and the British Treasury will be notified by the Oil Seed Executive, these dollar transfers being additional to and independent of any other financial agreements between the Governments concerned.

Where purchases are to be made on behalf of the French Government under groups (3) and (5) the proposed purchases will be referred to the British Treasury through the Commission Internationale de Ravitaillement before they are made and will be contingent on a statement being received from them that arrangements have been made with the French Government for provision of funds either out of British credits or for reimbursement in dollars or in some other way.

14. The French Government having drawn the attention of H.M.

VEGETABLE OILS AND OIL SEEDS

Government to the difficulties caused by the present disparity in the prices of raw materials in the two countries, it is agreed that the Oil Seed Executive shall examine the causes of such disparity with a view to seeing how far it will be practicable to remove it.

15. This agreement is subject to cancellation at three months' notice by either party.

MEMORANDUM

In connexion with the above agreement the delegates of the French Government desire to draw attention to the particularly serious situation existing in France on the date hereof owing to the extreme shortage of vegetable oils and oilseeds.

APPENDIX 13

MINISTRY OF FOOD

Costings Department

OILS AND FATS

Memorandum of Instructions to the District Supervising Accountants for ascertaining costs of :

- (a) *Crushing* (or *Extracting*)
- and (b) *Refining*.

(a) **CRUSHING PROCESS :**

The following is an outline of statistics to be furnished from the cost investigations of crushing processes relating to :

- (1) Palm kernels,
- (2) Ground-nuts,
- (3) Cotton seed,
- (4) Linseed,

for the following periods :

- (a) The last three pre-war years,
- (b) The last two completed financial years.

The statistics for each class of seed to be stated separately.

- I. *Purchase of seeds at cost ex quay (port of entry)* Tons £ : :
Average price per ton.
- II. *Carriage and other inland transport on seed.* Tons £ : :
Average cost per ton.
- III. *Adjustment for stocktaking.* Tons £ : :
Increase or decrease in stocks at end of each
period investigated.

APPENDIX 13

IV. <i>Quantity of seed crushed.</i>	Tons £ : :
Average price per ton.	
V. <i>Financing of stocks. (See NOTE 2.)</i>	
Average cost per ton.	
VI. <i>Crushing wages (direct).</i>	Tons £ : :
Average per ton.	
VII. <i>General charges :</i>	
(a) Process and general charges detailed.	
(b) Selling charges detailed (barrels, lightering, filling, and delivering, &c.).	
(c) Average process and general charges per ton.	
(d) Average delivering and selling charges per ton.	
A distinction to be made between (a) and (b) if possible of ascertainment.	
VIII. <i>Total crushing and general charges per ton.</i>	
Carriage and inland transport as above	£ : :
Financing of stocks do.	£ : :
Direct wages do.	£ : :
Process and general charges do.	£ : :
Selling charges do.	£ : :
<hr style="border-top: 3px double #000;"/>	
IX. <i>Total quantity of oil and cake obtained.</i>	
(a) Quantity of oil obtained.	
(b) Quantity of cake obtained.	
(c) Total quantity of oil and cake obtained per ton.	
(1) Quantity of oil per ton.	
(2) Quantity of cake per ton.	
X. <i>Total sales—crude oil and cake.</i>	Tons £ : :
(a) Crude oil.	
(b) Cake.	
(c) Total receipts from 1 ton of seed.	
(d) Average selling price of cake (per ton of cake sold).	
(e) Average selling price of oil (per ton of oil sold).	
(1) Value of oil obtained from 1 ton of seed.	
(2) Value of cake obtained from 1 ton of seed.	
XI. <i>Net profit.</i>	
XII. <i>Net profit per ton crushed.</i>	
Arrived at thus :	
Total receipts from one ton of seed	£ : :
Less cost of raw seed per ton	£ : :
and total crushing and general charges per ton	£ : :
Leaving net profit per ton	<hr style="border-top: 3px double #000;"/>

(b) REFINING PROCESS.

The following is an outline of statistics to be furnished from the cost investigations of refining processes relating to :

- (1) Palm oil (crude),
- (2) Ground-nuts oil (crude),
- (3) Cotton-seed oil (crude),
- (4) Linseed oil (crude),

for the following periods :

- (a) The last three pre-war years,
- (b) The last two completed financial years.

The statistics for each class of crude oil refined to be stated separately.

I. <i>Purchase of crude oil at cost</i>	Tons	£	:	:
Average price per ton.				
II. <i>Carriage and other inland transport on crude oil</i>	Tons	£	:	:
Average cost per ton.				
III. <i>Adjustment for stocktaking.</i>	Tons	£	:	:
Increase or decrease in stocks at end of each period investigated.				
IV. <i>Quantity of crude oil refined.</i>	Tons	£	:	:
V. <i>Financing of stocks.</i> (See NOTE 2.)				
Average cost per ton.				
VI. <i>Refining wages (direct).</i>	Tons	£	:	:
Average per ton.				
VII. <i>General charges :</i>				
(a) Process and general charges detailed.				
(b) Selling charges detailed (barrels, lighterage, filling, and delivering and brokerage).				
(c) Average process and general charges per ton.				
(d) Average delivering and selling charges per ton.				
A distinction to be made between (a) and (b) if possible of ascertainment.				
VIII. <i>Total refining charges per ton.</i>				
Carriage and inland transport as above		£	:	:
Financing of stocks do.		£	:	:
Direct wages do.		£	:	:
Process charges do.		£	:	:
Selling charges do.		£	:	:

APPENDIX 13

IX. Total quantity of refined oil and by-products obtained.

- (a) Quantity of refined oil obtained.
- (b) Quantity of by-products obtained.
- (c) Total quantity of refined oil and by-products obtained per ton.
 - (1) Quantity of refined oil.
 - (2) Quantity of by-products.

X. Total sales—refined oil and grease (including all by-products).

- (a) Refined oil.
- (b) By-products.
- (c) Total receipts obtained from 1 ton of crude oil.
- (d) Average selling price of by-products (per ton sold).
- (e) Average selling price of refined oil (per ton sold).
 - (1) Value of refined oil obtained from 1 ton of crude oil.
 - (2) Value of by-products obtained from 1 ton of crude oil.

XI. Net profit.

XII. Net profit per ton refined.

Arrived at thus :

Total receipts from 1 ton crude	£	:	:
Less cost of crude oil per ton	£	:	:
and total refining charges per ton	£	:	:
Leaving net profit per ton			:

GENERAL NOTES

1. Unless otherwise stated the unit will be taken as one ton of seed crushed for the crushing costs, and one ton of crude oil refined for refining costs.

2. Charges for Bank Interest, &c., incurred in purchasing seed will be stated under 'Financing of Stocks'.

3. Where crushing and refining are carried on by the same proprietors the separate costs for each process will possibly not be kept apart. In such cases the immediate purpose of the investigation will be served if an estimated allocation can be made between the costs for each process and the basis of such estimate verified. Where the crude oil is obtained by extraction the relative costs will be ascertained as indicated for crushing.

4. A further apportionment will then be necessary to allocate the various costs between the different classes of seed crushed or crude oil refined. If an estimated allocation has to be made the basis of the estimate should also be verified.

5. Sales should be stated net, i.e. after deduction of carriage, &c., charged to customer.

6. Where any charges are taken into cost on a percentage basis or

otherwise, the total amount so charged should agree with the actual amount incurred as shown in the financial books.

7. The following items should be excluded in arriving at cost :

- (1) Income Tax and Excess Profits Duty.
- (2) Interest on capital, loans, and debentures.
- (3) Expenses of raising capital, loans, and any other item of expenditure relating to capital.

8. A summary of the financial accounts and balance-sheet for each of the years investigated should accompany the report. These accounts should show *inter alia* the following items of general charges :

- (1) Bad debts written off or reserved for.
- (2) Commissions and Brokerage.
- (3) Depreciations.
- (4) Repairs and Maintenance.
- (5) Rent or charge in lieu thereof where property owned (in latter case charge not to exceed Sch. A. Assessment).
- (6) Directors' or Partners' Remuneration.
- (7) Reserves or sinking funds for Redemption of Leases, &c.
- (8) Any large item of expenditure of a non-recurring or exceptional nature charged as a working expense.
- (9) Discount and Interest other than interest on fixed loans, capital, and debentures ;

and should also show the figures :

- (1) As shown by the books.
- (2) As adjusted in terms of above memo.

A print of the Directors' Report and Accounts for the financial periods under review should also be furnished.

APPENDIX 14

LETTER FROM LORD RHONDDA TO THE SECRETARY OF THE MINISTRY OF FOOD ON STATE PURCHASE OF THE WHOLESALE MILK TRADE

Llanwern,
Newport, Mon.
May 21, 1918.

MY DEAR WINTOUR,

I return the papers relating to Major Astor's report on the control of the wholesale milk trade, which I received yesterday. I have not made any note on the file, for, having regard to the arrangements made with the Prime Minister and Mr. Clynes under which the latter is responsible for the work of the Food Ministry during my convalescence and until I return to the Office, I feel that I should not express any opinion that might prejudice any decision that he might wish to come to. You might,

APPENDIX 14

however, convey to him my personal view that, while I think the control of the wholesale milk trade should be taken in hand without delay and on the lines suggested in the scheme, I should hesitate to commit myself to State Purchase without first obtaining the sanction of the Cabinet. I cannot help thinking, however, that the distribution of milk, like the distribution of many other articles of consumption, lends itself to communal or State handling, and I think it would be desirable, and could not, as far as I can see, be in any way prejudicial, to obtain options or reasonable terms for purchase before the control was exercised.

I think it is to be regretted that so much publicity has been given in the Press to the proposal of State Purchase before the matter came before the Ministry of Food for decision.

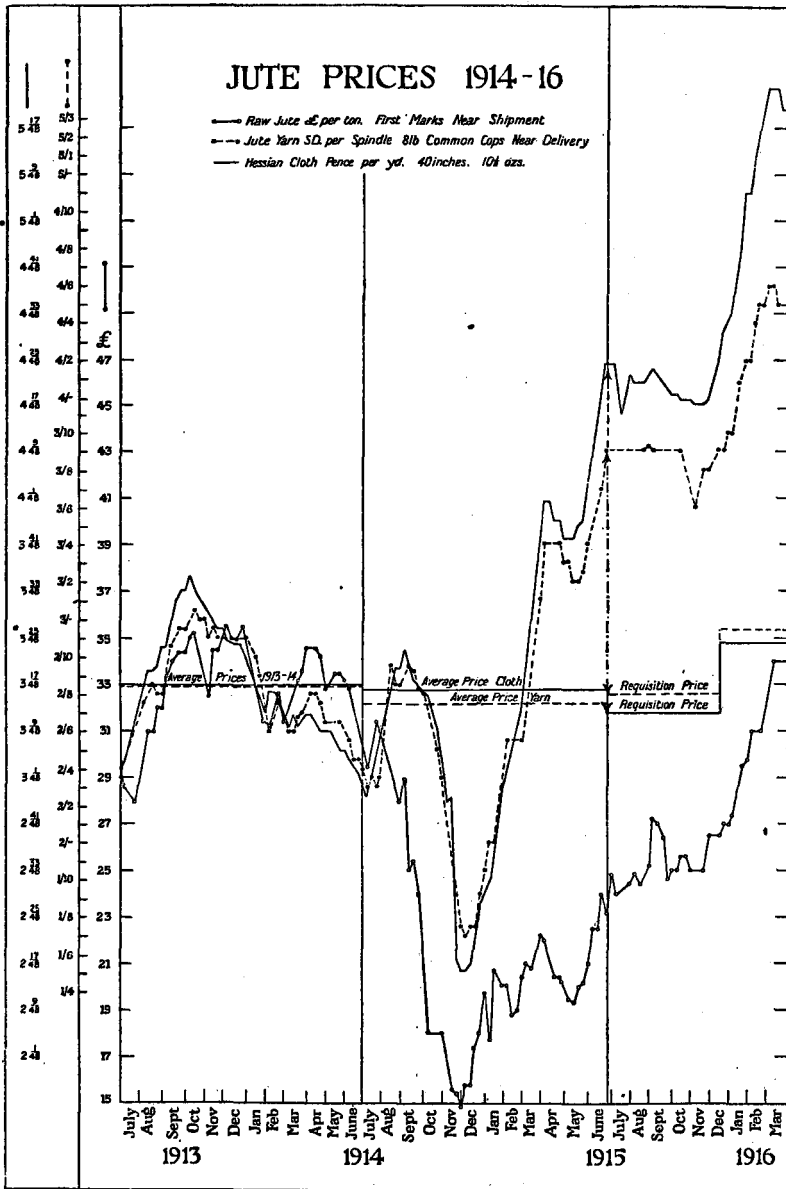
I am looking forward to seeing you on Friday if that day suits you.

Yours very faithfully,

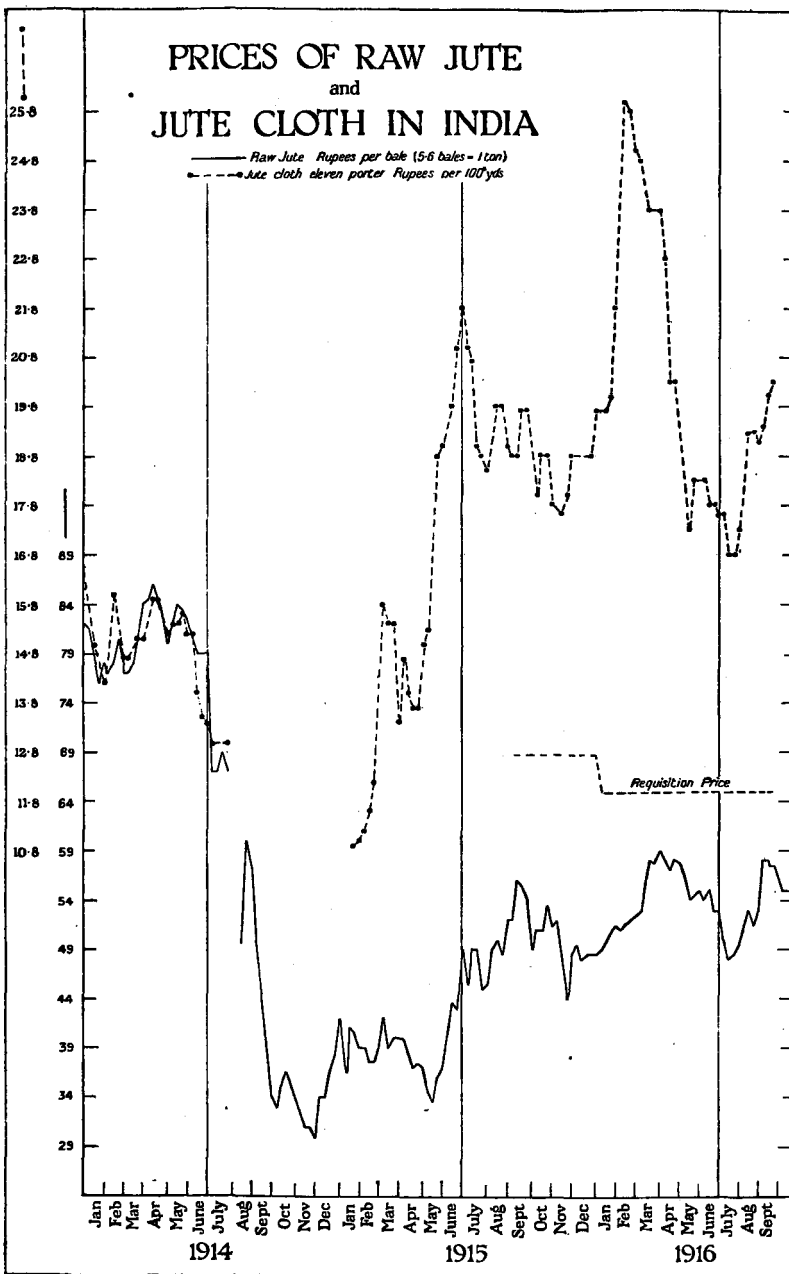
(Sgd.) RHONDDA.

JUTE PRICES 1914-16

- Raw Jute ¢ per ton. First Marks Near Shipment
- - - Jute Yarn 5D. per Spindle 8lb Common Cops Near Delivery
- Hessian Cloth Pence per yd. 40inches. 10 $\frac{1}{2}$ ozs.



PRICES OF RAW JUTE and JUTE CLOTH IN INDIA



INDEX

- Aberdeen, 243.
Accountants, 46, 98, 114, 317-21; District supervising, 211; instructions to, 249, 445.
Adam Smith, 282.
Administration, improvements in, 12, 13; methods of, 16, 27, 73-5, 82, 102, 110, 111, 180, 312-14, 358, 389, 392.
Admiralty, 50, 54-6, 62, 68, 355.
Advisory Committees, 343, 353, 392; Contracts, 59; flax, 70; boots and leather, 109, 110, 424-7; wool, 129, 133, 138, 141; wool textile, 150, 151, 273, 274; live stock and meat, 172, 174, 176; Area live stock, 180, 184; Seed Crushers and Refiners, 208, 210-17; Oilseed Brokers, 208, 218; Soap Manufacturers, 208; West African merchants, 208; Margarine Manufacturers, 208; tallow and fats, 242-4; milk, 251; farmers, 343.
Agency agreements, 367-9; jute goods, 44; flax, 69; jute, 80-2; hemp, 89; kips, 108; wool, 122, 128, 135-7, 149; meat, 173, 177; oilseeds, 218, 219; milk, 250; butter and cheese, 255, 257.
Agricultural, Commissioners, 171; Costings Committee, 335; Council, 343; produce, control of, 329, 331-46; prices, 332-40; marketing, 340-3, 379, 385; representation, 343, 344. *See also* Wool, Meat, Milk.
Aircraft Production Department, 76.
Albert, Prince, 12.
Alexandria, 48, 226.
Allied armies, 19, 91, 92, 113, 272.
Allied Governments, competition of, 19, 94; co-operation between, 20, 44, 47, 62, 86, 91, 110, 221-4, 280.
Allied Maritime Transport Council, 279, 280.
Allocation, of clips, 137-9; of contracts, 150; of live stock, 182; of profits, 320. 'Allocator', 194.
American, competition, 89; boot manufacturers, 93; purchases of wool, 116; meat companies, 161, 188. *See also* United States.
Appeals, from farmers, about wool purchase, 134, 142.
Arbitration, before a judge, 40, 57-9; commercial, 87; in wool purchase, 134.
Archangel, 68, 71, 307.
Area Meat Agent, 185, 186.
Area Meat Distribution Committees, 185-7.
Areas, British wool, 129, 131-3, 135, 138, 427-9; live stock, 163, 171, 180-8, 191.
Argentine, hides, 106; oilseeds, 203, 227; butter, 255, 257, 301, 304.
Armament firms, 16, 23, 261, 262.
Army, *see* British Army.
Army, Act, 37, 52; Boot Department, 95; Cattle Purchase Committee, 160, 167, 169, 175; Contracts Department, 13-16, 19-25, 29, 69, 123, 270, 274, 317, 355; Council, 15, 21, 50, 53-6, 62, 355; factories, 16; Forage Department, 338; Medical Corps, 24; Ordnance Department, 99, 137, 323; Service Corps, 178, 323; Supply in the past, 6-17.
Associated Meat Importers Committee, 185, 188.
Associations, Trade, 32, 33, 283, 305, 351-53, 380, 396; Baled Jute Shippers, 81; Boot Manufacturers, 92, 110, 276, 283; Calcutta Jute Mills, 48; Flax Spinners and Manufacturers, 71; Linseed Oil Consumers, 351; London Jute, 81; Margarine Manufacturers, 351; Soap Manufacturers, 351; Tallow Melters and Bone Users, 190, 241-4; United Kingdom Oilseed Brokers, 218, 219, 226, 305-7, 351, 369; United Kingdom Oilseed Crushers and Refiners, 351; United Tanners, 92, 101, 103, 106, 110, 284, 364; Wholesale Clothiers, 32, 112, 276, 283, 353; Wholesale Meat Supply, 173, 182, 185, 187, 193, 218, 364, 369.
Astor Committee, 247-51, 449.
Auction, of wool at fixed prices, 122, 436; English wool, 127; live stock, 158, 430.
Auctioneers, wool, 126; live stock, 160, 180, 183; Institute, 160, 181.
Australia, 296, 302, 306, 385; shortage of wool, 116; purchase of wool, 120, 295; meat, 155, 160, 192, 196, 200, 295; oils and fats, 225, 228; butter and cheese, 253-7.
Austria, 107, 287.
Authorized, collectors, 136; wool merchants, 135-8, 365-7; slaughter-houses, 190, 191.
Bacon, 309, 332.
Baking, cost of, 327.
Baltic, 67.
Bank of England, 297.

INDEX

- Barclay's Bank, 195.
Bathurst, Capt., 156.
Bedford, 427.
Beef, *see* Meat.
Belfast, 67, 70, 77, 127.
Belgium, 48, 66, 76, 103.
Blue Book rates, jute, 79, 80; hemp, 89; oilseeds, 224.
Board of Agriculture, 77, 156, 169, 174, 247, 278, 335.
Board of Control, *see* Control Boards.
Board of Trade, 20, 95, 253, 254, 278, 300.
Book-keeping, 211.
Books, compulsory examination of, 59-61.
Boot Manufacturers Federation, 92, 110, 276.
Boots, 91-100; scandals in Crimean War, 11; numbers produced, 91; normal requirements, 93; depot, 95; repairs, 99; war-time, 25, 92, 99, 100, 286; Advisory Committees, 424.
Boys, Sir Francis, K.B.E., 172.
Bradford, 127, 148, 150, 273, 340, 370.
Bribery, *see* Corruption.
British Army, 7-14, 18-20, 24, 32-6, 41, 91-5, 102, 113, 118, 123, 151, 156, 168-9, 200, 232, 266, 271, 300, 310, 311, 341.
Buckley, Mr. Wilfred, C.B.E., 247.
Business men, 28, 95, 102, 125, 152, 314, 393-5.
Business methods, 28, 70, 73-5, 82, 83, 102, 305, 312, 395.
Butchers, 103, 241, 242; number of, 161; threatened strike, 176; Committees, 186, 380.
Butter, imports, 231-3, 301; home produced, 232; control of, 253-8, 291, 309.
Butter and Cheese Imports Committee, 255-8, 305, 309, 369.
Butter Import Corporation, proposed, 314.
Calcutta, 43, 47, 48, 79, 81, 82, 308, 373.
Canada, flax-seed, 71, 77; butter and cheese, 256; food purchases, 303; grain growers, 339, 385.
Censorship, Postal, 116, 119.
Census, woollen industry, 115; British wool, 129, 132; live stock, 166, 183; milk, 245.
Ceylon, 226, 303.
Chairmen of Auctioneers, 180-3, 187.
Cheese, Control of, 253-8; price of, 291.
Chesterton, Mr. G. K., 282.
Chief Executive Officer, for wool purchase, 129.
Chief Live Stock Commissioner, 181, 189.
Chief Meat Agent, 186, 189.
Chief Supervisor of Slaughtering, 189, 191.
Chicago, 375.
Civil Servants, 13, 16, 189, 393-5.
Civil Service, *see* Administration.
Clearing-house system, 379; jute, 45; margarine, 236, 370, 380; milk, 249, 250.
Clothing, 7, 11, 19, 26, 30, 32, 113, 150; Standard, 25, 152-4, 349.
Clynes, Mr. J. R., 162, 257, 449.
Colonial Office, 220, 221.
Combination, *see* Unification.
Commission Internationale de Ravitaillement, 19, 94, 399.
Compensation, 50-6, 181, 355.
Competitive tendering, 15, 19-21, 26-34, 263.
Complaints, by farmers, *see* Appeals.
Conscription, 5; of industry, 260; of labour, 270; of wealth, 298.
Contracts, *see* Army Supply, Competitive tendering, Agency agreements.
Contracts Advisory Committee, 59, 60.
Control, *see* Prices, Quality, Costings system, Profits.
Control Boards, 354; flax, 76-8, 280; wool textile, 152, 280, 349; Smithfield, 191-5, 369; cotton-seed, 226, 303, 307; milk, 251.
Controller and Auditor-General, 73-5.
Co-operative Societies, 161, 398; slaughter-houses, 191; milk factories, 250, 251; farmers', 340, 341.
Corruption, 2, 6-10, 13, 16.
Costing, 34, 40, 46, 58-60, 97, 105, 316-21.
Costings Department, 210, 318, 445.
Costings system, 316-30, 359; origin of, 40-6, 263; legal basis, 60, linen; 70; boots, 97, 98, 100; wool textile, 115, 149; oils and fats, 210, 445; agriculture, 333.
County Agricultural Committees, 332.
Court of Appeal, 51.
Crimean War, 11, 12, 92.
Crown, rights of, *see* Royal Prerogative.
Crown Colonies, 303, 313, 375.
Crushers, oilseed, 202, 210-19, 440.
Dawkin, Sir Clinton, 14.
Dead-weight system, 158, 174, 189-91, 346.
Decentralization, 380, 392; *see* Self-government.
Decontrol, 71, 154, 388, 390.
de Fonblanque, cited, 9-11.
Defence of the Realm Act, 50-64, 352, 355; Regulations, 46, 97, 216, 341; Regulation 7, 40, 56-60, 97, 216, 263, 319; Regulation 2 B, 53-5, 104, 441, 263; Regulation 30 A, 61-3; Regulation 2 B, 63, 106; Regulation 2 F, 263, 441; Regulation 2 G, 319.

INDEX

- Defence of the Realm Losses Commission, 51, 52, 58, 400.
 Deflation, 293.
 De Keyzers Hotel, case cited, 51.
 Denmark, butter, 256, 304, 383; co-operation, 340.
 Devonport, Lord, 156.
 Director-General of National Service, 265.
 Director of Army Contracts, 14, 21, 28, 59, 95; of Wool Textile Production, 152; of Meat Supplies, 172, 185, 189, 191; of Oils and Fats, 215; of Milk Supplies, 247.
 District Executive Officers, for wool purchase, 129, 132-40, 429.
 District Supervising Accountants, 210, 445.
 Douglas, I. of M., 144.
 Dripping, 239-44, 291.
 Dublin, 128, 151.
 Dundee, 36, 39-48, 57, 65, 70, 79, 81, 379.

 Economic General Staff, 192, 278.
 Economic theory, 283, 321, 327, 345, 373.
 Economies due to control, 359, 381; jute goods, 39, 49; jute, 80, 83; hides and leather, 103, 106; Colonial wool, 123; British wool, 133; khaki cloth, 149, 150.
Economist, cited, 117.
 Edinburgh, 126, 428.
 Egypt, 203, 226, 303.
 Esher, Lord, 14.
 Excess Profits duty, 41, 44, 58, 59, 98, 320, 360.
 Export, prohibition of, 113, 128, 277, 279; promotion of, 267, 275-9.
 Exporters' Committees, 276.
 Extravagance, 28; alleged, 123, 263, 314.

 Falkland Islands, 228.
 Farmers, psychology of, 127, 142, 287, 333, 339, 343; number growing wool, 132; meetings of, 179; selection committees, 183, 199, 380.
 Fats, 239-44. *See* Oils and Fats.
 Fellmongers, 143.
 Flax, 65-78, 304, 307, 368, 374, 379; Control Board, 76; production, 76, 77; prohibition of dealings in, 62, 69; seed, 71, 77; trading accounts, 402.
 Flax Society Ltd., 77.
 Food Control Committees, 174, 180, 181, 184, 186, 193, 234, 237, 252.
 Food Controller, 64, 156, 162, 170, 172, 174, 195, 216, 255, 288, 292, 309, 331, 344, 352.
 Forster, Mr. H. W., M.P., 152.
 Fortescue, Hon. J. W., cited, 7-10.

 France, wars with, 8-10; self-supporting in meat, 155; butter, 256, 304.
 Franco-Prussian War, 92.
 French Government, purchases by, 19, 48, 86, 94, 221-4; exchange of hides, 106.

 Gardner, Mr. W. H., 70.
 Genoa, 87; Conference, 384.
 Germany, 107; invasion of Russia, 72; wool purchases, 113; food control, 287, 290, 331, 342, 379; currency, 374.
 Glasgow, 126, 160, 273.
 Glycerine, 202, 204, 205, 384.
 Government Laboratory, 238.
 Grade A milk, 253, 346, 361.
 Grading, 344-6; hemp, 87; live stock, 177, 181, 182, 189; milk, 253.
 Gresham's Law, 345, 346.

 Hemp, 87-90, 304, 308; trading accounts, 420.
 Henry, Messrs. A. & S., 44.
 Hides, 102, 104, 106, 107, 159, 284, 341, 342, 364.
 Holland, flax, 71, 76, 304; margarine, 204, 232-3; cheese, 256, 304.
 House of Commons, 59, 134, 142, 395; *see* Parliament.
 House of Lords, 51, 344.
 Humpty Dumpty, 259.

 Imperial Tobacco Company, 177, 286.
 Import Restrictions Committee, 84, 277.
 Import, on State account, 264, 277, 299-315; restriction of, 267, 272, 276.
 Indemnity Act, 52, 55.
 India, 303; jute, 35, 47, 48, 80, 82, 85, 308, 311; kips, 107, 108; oil-seeds, 203, 221, 227, 383.
 India Office, 220, 221, 305.
 Inflation, 155, 292-8.
 Inter-Allied Co-operation, *see* Allied Governments.
 Inter-Allied, Leather and Hides Executive, 110; Oil-seeds Executive, 220-4, 280, 351, 442; Programme Committees, 280.
 International Control of Raw Materials, 110, 351, 385, 388.
 Ireland, flax, 67, 72, 76, 77; wool purchase, 127, 128; live-stock, 159, 198.
 Isle of Man, wool purchase, 143.
 Italian Government, jute, 86; boots, 103; exchange of hides, 106.
 Italian hemp, 87.
 Italy, meat, 155.

 James, William, cited, 2, 4.
 Japan, flax seed, 71, 77; wool, 116.
 Jurgens, Ltd., 232.

INDEX

- Jute, 35-49, 79-86, 300, 303, 305, 308, 311, 317, 348, 374, 378; trading accounts, 410.
 Jute Goods Depot, 44, 45, 379.
- Kartel system, 350.
 Kips, 107-9, 300.
 Kitchener, Lord, 18, 21, 94, 95, 142.
- Labour, transfer of, 266, 273, 275.
 Labour representation, 280; flax, 77; leather, 109, 424; wool textile, 152-4; meat, 194.
Laissez-faire, 23, 162, 192, 251.
 Laws of supply and demand, 23, 31, 36, 40, 43, 372, 373, 376.
 League of Nations, 385.
 Leather, control of, 101-11; costing, 104; certificate scheme, 100; Council, 110, 280; Advisory Committees, 109, 424.
 Leather Sellers' Hall, 102.
 Leicester, 151, 273, 427.
 Lever Bros., 232.
 Licensing, 62, 236, 296; jute imports, 85; wool exports, 117; wool buyers, 122; butchers, 163, 165, 173; oils and fats, 206, 218, 242, 243; milk, 250.
 Limitation of profits, *see* Profits.
 Linen, goods, 65-7, 70, 76; industry, 65, 70, 76-8.
 Liverpool, 38, 39, 52, 160, 218, 373.
 Live Stock, control, 180-91; Commissioners, 171, 180, 183, 186, 191, 380; Fund, 177, 181, 189, 195-8, 217, 333, 382; Advisory Committees, 180, 184.
 Live weight system, 158, 165, 168, 174.
 Llanelly, 246.
 London, 158, 161, 221, 227, 287, 361, 373, 381; meat supplies, 193, 199; oilseeds, 218; fats, 243; milk, 246, 381.
 London Wool Brokers Committee, 122, 368.
- Malcolm, Mr. George, C.B.E., 82, 308.
 Malcolm, Messrs. W. F. & Co., 70.
 Manchester, 151, 198, 243, 273, 381.
 Manila hemp, *see* Hemp.
 Man-power and production committees, 273-5.
 Manufacture, control of, 347-62; *see* Costings System.
 Margarine, 202, 204, 230-44, 291, 333, 384; composition of, 230, 378; imports, 231-3; clearing-house, 236, 351, 370, 380.
 Marginal theory, 212, 321-2, 383.
 Master-General of the Ordnance, 15, 24.
 Maypole Co., 232-6, 381.
 Meat, 155-200, 295, 305, 338, 342; (Sales Order, 1917, 156; (Restriction of Retail Sales) Order, 176; Distribution Com-
 mittees, 173, 185, 187, 380; agents, 186; imported, 160, 198-200; importers' committee, 187, 188; finance, 196, 197, 338; memorandum on control of, 163-5, 429.
 Meat and Live Stock Board, 188.
 Metropolitan Water Board, 195.
 Milk, 245-53, 291, 344; census of production, 245; combine, 246-51, 338-42, 369; factories, 247; distribution, 247-53, 376-9; prices, 288, 289, 332-6; grading, 345-6.
 Milner, Lord, 169.
 Ministry of Food, 25, 31, 160, 162, 172, 188-258, 286-8, 291, 301, 307, 309, 311, 314, 318, 342, 355, 365-70.
 Ministry of Labour, 30.
 Ministry of Munitions, 15, 22-5, 61-3, 76, 204-7, 211, 232, 262, 264, 278, 287, 303, 307, 336, 361, 384.
 Ministry of Shipping, 84, 89, 119, 220-5, 279, 303.
 Monopoly, 376; State, 62, 63, 84, 86, 311; world, 385.
 Morley, Earl of, 16.
- Napoleon, 10, 91.
 Nationalization, 388; armament firms, 23, 261; wholesale milk trade, 251.
 National Bank of Egypt, 226, 307.
 National Debt, 297.
 National Factories, 361.
 National Health Insurance, 391.
 National Service, Act, 171; Department, 270.
 Neutral countries, 37; purchase in, 304.
 Newcastle Breweries, case cited, 55.
 New Zealand, 302, 306, 339; wool purchase, 119, 120, 313; meat, 155, 160, 192, 196, 200; oils and fats, 225, 228; butter and cheese, 253-7.
 Nuts, *see* Oilseeds.
- Office of Works, 305.
 Oils and fats, 200-19; Controller, 205; prices, 210-17, 329, 357, 383; costings, 211, 329, 359, 445; requisitioning, 216, 440-2; distribution, 217-19, 369; trading account, 217; import, 228, 229; control of quality, 237-9, 360.
 Oilseeds, supply, 220-9, 301; Executive, 222-4, 280, 351, 442; import programme, 229; methods of purchase, 224-9, 303, 307, 369.
 Olive oil, 228.
 Orders: Army Council, March 28, 1916, 68; Public meals, 1918, 176; Seeds, nuts, and kernels (requisition), 1917, 216, 441; Oils, oil-cakes, and meals (requisition), 1917, 216; Margarine (maximum) prices,

- 233; Margarine (distribution), 237; Margarine (registration of dealers), 235; Food control committee (Margarine requisition), 234; Raw beef and raw mutton fat, 243; Home-melt tallow and grease, 243; Wholesale milk dealers (control), 251; Milk (distribution), 252; Butter (maximum prices), 254; Cheese (maximum prices), 254; Cattle (Sales), 1917, 437; Sheep (Sales), 1918, 438.
- Organization, of War Office, 14-17, 21-5; of industry, 22, 32-4, 78, 110, 111, 267, 270-81, 294, 347-62, 395; for war, 259-69; of marketing, 372-86, 397; professional, 371, 397.
- Oxford, 333, 427.
- Panmure, Lord, *The Panmure Papers*, cited, 12.
- Parliament, 7, 28, 43, 44, 59, 134, 251, 344, 391.
- Peasants, Russian, 75; Continental, 333.
- Peat, Sir Harry, K.B.E., 318.
- Peat, Sir W. B., & Co., 318.
- Penton, Sir Edward, K.B.E., 92.
- Petrograd, 75.
- Philippine Islands, 87-9, 304.
- Pigou, Prof. A. C., cited, 339.
- Pigs, failure to control, 331, 342.
- Pimlico, 16, 27, 45.
- Pitt, 9.
- Pooling, of distribution expenses, 177; of costs and profits, 213-15, 267, 328-9; of trade secrets, 268, 396; of transport, 380; financial, 381-4; of orders, 396.
- Port of London Authority, 195.
- Port Markets, live stock, 198.
- Post Office, 305.
- Press, 13, 28, 44, 134, 251, 391.
- Prices, control of, 32, 52-63, 70, 100, 103, 282-98, 354, 359, 381-6; market, 38, 53, 56, 57, 86, 96, 102; maximum, 50, 52, 55, 62-4, 105, 206, 211-17, 254, 282-92, 325, 336-8; minimum, 336-9; Colonial wool, 122; British wool, 129, 130, 146; meat, 164, 167-71; oils and fats, 211-17; dripping, 240-3; butter and cheese, 253-8.
- Priority Scheme, wool textiles, 151, 276-9.
- Private enterprise, 23, 111.
- Profiteering, 19, 26-8, 72, 88, 115, 154, 213, 316, 323, 333; Act, 154, 385.
- Profits, rate of, 42, 46, 54, 58, 98, 104; limitation of, 266, 354-60.
- Profit Equalization Scheme, 214, 329.
- Propaganda, 391.
- Prothero, Mr. R., 141, 169.
- Public Accounts Committee, 11, 49, 60, 73, 75, 123.
- Publicity, 391.
- Quality, control of, 344-6, 378; oils and fats, 237-9; dripping, 243, 244; milk, 253, 345, 360.
- Quartermaster-General, 15, 24, 27.
- Queues, meat, 176; margarine, 234, 235.
- Quotas, live stock and meat, 163, 183.
- Railway Executive, 196, 237, 382.
- Railways, free carriage, 382; wool, 145; meat, 196; margarine, 237.
- Ralli Bros., Messrs., 80.
- Rationing, 45, 78, 85, 89, 100, 174, 290, 295, 372; leather, 105; wool, 146; tops, 148; meat, 184, 192-5, 199; margarine, 234-7; milk, 252.
- Raw Materials Section, 69, 79, 83, 115, 152.
- Recruiting, 273-5.
- Requisitioning, 34, 37-42, 50-60, 70, 349, 355; leather, 103, 104; seeds and oils, 216, 217; margarine, 234-6.
- Rhondda, Lord, 5, 31, 141, 163, 169-71, 233, 234, 292, 318, 331, 449-50.
- Robinson Crusoe, 372.
- Roubles, 69, 75, 313.
- Royal Prerogative, 51, 52, 55, 284.
- Russia, 67-71, 75, 76, 288, 304; 312.
- Russian flax, *see* Flax.
- Russian, Government, 69, 71, 91, 312; Revolution, 71.
- Sandbags, 24, 36-49.
- School of Rural Economy, 333.
- Scotland, wool purchase, 126, 132; live stock and meat, 171, 180, 185; milk, 252.
- Self-government, in trade and industry, 111, 150, 280, 370.
- Serbia, purchase of boots, 103.
- Shoreham Aerodrome, case cited, 51.
- Slaughter-houses, 160, 174; Government authorized, 183, 188-91.
- Smithfield, 158, 375; Control Board, 191-5, 369.
- Smollett, cited, 8.
- Soap, 202, 204, 205, 384.
- Socialism, 22, 260, 265, 282, 388.
- South Africa, wool, 120; butter, 256.
- South African War, 14.
- South America, hides, 106; meat, 161, 200.
- Speculation, 18, 26, 32; meat, 156.
- Stabilization, 103, 384-6, 396.
- Standard Clothing, *see* Clothing.
- Standardization, hemp, 87; hides, 104; wool, 121; cloth, 149; cuts of meat, 172; materials, 378, 396.
- Standard Oil Co., 385.
- State Purchase, of raw materials, 41, 299-315; Russian flax, 69, 72, 307;

- Irish flax, 76; jute, 79-86; hemp, 87; British wool, 118, 125-47; Colonial wool, 118-24; wholesale milk trade, 250, 251, 449-50.
- Statistics, 393; *see also* Census.
- Submarine campaign, 72, 79, 148, 151, 170.
- Subsidies, 197.
- Substitution Scheme, 271.
- Suez Canal, 48.
- Sugar Commission, 61, 261, 299.
- Tallow, 239-44.
- Tanners, 101-6.
- Tendering, 15, 27-34, 262, 263.
- Territorial Force Associations, 18, 19, 93.
- 'Trade channels', 259, 381, 434; leather, 105; Colonial wool, 123; British wool, 136; meat, 163; margarine, 235, 236; wool and hides, 434.
- Treasury, 89, 225, 261, 292, 307, 309, 313.
- Trevelyan, Sir Charles, 10.
- Tunis, 228.
- Unemployment, 20, 30, 290, 293.
- Unification, of industry, 281, 329, 347, 351; of contracts, 396.
- Uniformity of price, 34, 336, 377, 378.
- United Dairies, Ltd., 246, 247, 338, 341, 358, 369.
- United Kingdom Oilseed Brokers Association, *see* Associations.
- United States, 89, 279, 296, 304, 374; purchase of leather, 109; wool, 116; meat, 200; oils and fats, 226-9.
- United States Government, 87, 110.
- United Tanners Federation, *see* Associations.
- Valuation, Colonial wool, 119, 121; British wool, 129-32, 140-1; skin wool, 143; agricultural products, 345. *See also* Grading.
- Van den Berghs, Ltd., 232.
- Vertical trust, 350.
- Wales, wool purchase, 127, 128, 131, 142, 428; milk consumption, 246.
- War Munitions Volunteers, 272.
- War Office, 8-12, 13, 14, 18-25, 261-5, 275, 278, 285, 300, 305-8.
- War Priorities Committee, 76, 279.
- War psychology, 1-5.
- War Risk Insurance: flax, 72; jute, 86.
- Ways and Means Advances, 397.
- Wellington, Duke of, 10, 91.
- West Africa, oil seeds, 203, 204, 228.
- Wheat Commission, 207, 220, 221, 227, 304, 311, 337.
- Wholesale Clothiers Federation, *see* Associations.
- Wholesale Meat Supply Associations, *see* Associations.
- Wholesale trade, control of, 363-71.
- Wiley, Col. F. V., C.M.G., 125.
- Winchester, 246.
- Winnipeg, 77.
- Wintour, Mr. U. F., C.B., C.M.G., 21, 449-50.
- Wood, Prof., 169, 175.
- Wool, control of, 112-47, 334, 340, 364-8; British wool purchase, 118, 125-47; Colonial wool purchase, 118-24; skin wool, 142; Manx wool, 143; Office at Bradford, 148; top-making, 148, 149; British wool areas, 427.
- Woolwich, 16, 27, 45, 66.
- Workers' War Emergency Committee, 282.
- Worsted Industry, 148, 149, 271-7.
- Yonge, Sir George, 10.
- Yorkshire, 244, 428.
- Zimmern, Mr. A. E., cited, 3.
- Zoning system, 267, 381.

OUTLINE OF PLAN
FOR THE
ECONOMIC AND SOCIAL HISTORY OF THE
WORLD WAR

I

EDITORS AND EDITORIAL BOARDS
(Further arrangements to be announced later.)

GREAT BRITAIN

Sir William Beveridge, K.C.B., *Chairman*.
Professor H. W. C. Davis, C.B.E.
Mr. Thomas Jones, LL.D.
Mr. J. M. Keynes, C.B.
Mr. F. W. Hirst.
Professor W. R. Scott, D.Phil.
Professor James T. Shotwell, *ex officio*.

AUSTRIA-HUNGARY

Joint Editorial Board.

Professor J. T. Shotwell, *Chairman*.

Editors, Austrian Series.

Professor Dr. Friedrich von Wieser (*Chairman*).

Dr. Richard Riedl.

Dr. Richard Schüller.

Editor, Hungarian Series.

Dr. Gustav Gratz.

Editor, Public Health Series.

Professor Dr. Clemens von Pirquet.

THE BALTIC COUNTRIES

Professor Harald Westergaard (Denmark), *Chairman*.

Professor Eli Heckscher (Sweden).

Mr. N. Rygg (Norway).

Professor James T. Shotwell, *ex officio*.

(2)

BELGIUM

Professor H. Pirenne, Editor.

FRANCE

Professor Charles Gide, *Chairman*.
M. Arthur Fontaine.
Professor Henri Hauser.
Professor Charles Rist.
Professor James T. Shotwell, *ex officio*.

GERMANY

Dr. Carl Melchior, *Chairman*.
Professor Dr. Albrecht Mendelssohn Bartholdy.
(Executive Secretary.)
Ex-Chancellor Gustav Bauer.
Dr. Hermann Bücher.
Dr. Carl Duisberg.
Professor Dr. Max Sering.
Professor James T. Shotwell, *ex officio*.

ITALY

Professor Luigi Einaudi, *Chairman*.
Professor Pasquale Jannaccone.
Professor Umberto Ricci.
Professor James T. Shotwell, *ex officio*.

THE NETHERLANDS

Professor H. B. Greven, Editor.

RUMANIA

Mr. David Mitrany, Editor.

RUSSIA

Editor, First Series.
Sir Paul Vinogradoff, F.B.A.

YUGO-SLAVIA

Professor Velimar Bajkitch, Editor.

LIST OF MONOGRAPHS

This list includes only those published and in course of preparation, and may be changed from time to time. The monographs fall into two main classes, those which may be said to constitute full numbers in the series, volumes of from 300 to 500 pages; and partial numbers or special studies of approximately 100 pages or less, which may ultimately be incorporated in a full volume along with others dealing with cognate subjects. Titles have been grouped to indicate the proposed volume arrangement, but this grouping cannot be regarded as final in the larger and more complicated series. It is the intention, however, to keep to the total number of volumes indicated. Separate announcements will be made concerning volumes dealing with countries outside Europe.

Monographs already published are indicated by an asterisk, partial numbers by a double asterisk.

BRITISH SERIES

- *Bibliographical Survey, by Miss M. E. Bulkley.
- *Manual of Archive Administration, by Mr. Hilary Jenkinson.
- British Archives in Peace and War, by Dr. Hubert Hall.
- War Government of Great Britain and Ireland (with special reference to its economic aspects), by Professor W. G. S. Adams, C.B.
- *War Government of the British Dominions, by Professor A. B. Keith, D.C.L.
- *Prices and Wages in the United Kingdom, 1914-1920, by Professor A. L. Bowley.
- British War Budgets and Financial Policy, by Mr. F. W. Hirst and Mr. J. E. Allen.
- Taxation and War-Time Incomes, by Sir Josiah C. Stamp, K.B.E.
 - Taxation during the War.
 - War-Time Profits and their Distribution.
- The War and Insurance.
 - A Series of Studies: Life Insurance, by Mr. S. G. Warner; Fire Insurance, by Mr. A. E. Sich and Mr. S. Preston; Shipping Insurance, by Sir Norman Hill; Friendly Societies and Health Insurance, by Sir Alfred Watson; Unemployment Insurance, by Sir William Beveridge; with an additional section on the National Savings Movement, by Sir William Schooling.
- Experiments in State Control at the War Office and the Ministry of Food, by Mr. E. M. H. Lloyd.
- British Food Control, by Sir William Beveridge, K.C.B., and Sir Edward C. K. Gonner, K.B.E.
- *Food Production in War, by Sir Thomas Middleton, K.B.E.

Effect of the War upon British Textile Industries :

The Wool Trade during the War, by Mr. E. F. Hitchcock.

**The Cotton Control Board, by Mr. H. D. Henderson.

*Allied Shipping Control ; an experiment in International Administration, by Sir Arthur Salter, K.C.B.

General History of British Shipping during the War, by Mr. C. Ernest Fayle.

*The British Coal Industry during the War, by Sir Richard Redmayne, K.C.B.

The British Iron and Steel Industry during the War, by Mr. W. T. Layton, C.H., C.B.E.

British Labour Unions and the War, by Mr. G. D. H. Cole :

**Trade Unionism and Munitions.

**Labour in the Coal Mining Industry.

*Workshop Organization.

*Labour Supply and Regulation, by Mr. Humbert Wolfe, C.B.E.

Effect of the War upon Public Health :

Public Health Conditions in England during the War, by Dr. A. W. J. Macfadden, C.B.

Health of the Returned Soldier, by Dr. E. Cunyngham Brown, C.B.E.

Industries of the Clyde Valley during the War, by Professor W. R. Scott and Mr. J. Cunnison.

Rural Scotland during the War. A series of studies edited and with an Introduction by Professor W. R. Scott :

Scottish Fisheries, by Mr. D. T. Jones ; Scottish Agriculture, by Mr. H. M. Conacher ; The Scottish Agricultural Labourer, by Mr. Duncan ; Scottish Land Settlement, by Professor W. R. Scott ; Appendix on Jute, by Dr. J. P. Day.

Wales in the World War, by Thomas Jones, LL.D.

Manchester : A Study of Local War-time Conditions, by Professor H. W. C. Davis.

Guides to the Study of War-Time Economics :

Dictionary of Official War-Time Organizations, by Dr. N. B. Dearle.

Economic Chronicle of the War, by Dr. N. B. Dearle.

Cost of War to Great Britain (to be arranged).

AUSTRIAN AND HUNGARIAN SERIES

Austria-Hungary :

Bibliography of Austrian Economic Literature during the War, by Professor Dr. Othmar Spann.

Austro-Hungarian Finance during the War, by Dr. Alexander Popovics.

Military Economic History, a series of studies directed by Professor Dr. von Wieser, Generals Krauss and Hoen, and Colonel Glaise-Horstenau.

Conscription, &c., by Colonel Klose ; Munitions and Supply, by Colonel Pflug ; Transportation under Military Control, by Colonel Ratzenhofer ; Others to follow.

Economic Use of Occupied Territories : Serbia, Montenegro, Albania, by General Kerchnawe.

' Mittel-Europa ' : the Preparation of a New Joint Economy, by Dr. Gratz and Dr. Schüller.

Exhaustion and Disorganization of the Habsburg Monarchy, by Professor Dr. Friedrich von Wieser, with a section on the Disruption of the Austro-Hungarian Economic Union, by Dr. Richard Schüller.

The Cost of the War to Austria and Hungary, by Dr. Hornik.

Empire of Austria :

War Government in Austria, by Professor Dr. Joseph Redlich.

The Effect of the War upon Morals and Religion, by Chancellor Seipel.

The War and Crime in Austria, by Professor Franz Exner.

Industrial Control in Austria during the War, a series of studies directed by Dr. Richard Riedl.

Food Control and Agriculture in Austria during the War, a series of studies directed by Dr. H. Löwenfeld-Russ.

Labour in Austria during the War, a series of studies directed by Mr. Ferdinand Hanusch.

Austrian Railways during the War (Civil Control), by Ing. Bruno Ritter von Enderes.

Coal Supply in Austria during the War, by Ing. Emil Homann-Herimberg.

Kingdom of Hungary :

Economic War History of Hungary : A General Survey, by Dr. Gustav Gratz.

Effects of the War upon the Hungarian Government and People, by Count Albert Apponyi.

Hungarian Industry during the War, by Baron Joseph Sztérényi.

History of Hungarian Commerce during the War, by Dr. Alexander Matckovits.

History of Hungarian Finance during the War, by Dr. Johann von Teleszky.

Hungarian Agriculture during the War, by Dr. Emil von Mutschenbacher, and Food Control in Hungary during the War, by Professor Johann Bud.

Social Conditions in Hungary during the War, by Dr. Desider Pap.

Public Health and the War in Austria-Hungary :

General Survey of Public Health in Austria-Hungary, by Professor Dr. Clemens von Pirquet.

The Effect of the War upon Public Health in Austria and Hungary. A series of studies by Drs. Helly, Kirchenberger, Steiner, Raschofsky, Kassowitz, Breitner, von Bókay, Schacherl, Hockauf, Finger, Kyrle, Elias, Economo, Müller-Deham, Nobel, Wagner, Edelmann, and Mayerhofer, edited with Introduction by Professor Dr. Clemens von Pirquet.

BELGIAN SERIES

- Belgium and the World War, by Professor H. Pirenne.
Deportation of Belgian Workmen and the Forced Labour of the Civilian Population during the German Occupation of Belgium, by M. Fernand Passelecq.
Food Supply of Belgium during the German Occupation, by Dr. Albert Henry.
German Legislation with Reference to the Occupation of Belgium, by Drs. J. Pirenne and M. Vauthier.
Unemployment in Belgium during the German Occupation, by Professor Ernest Mahaim.
Destruction of Belgian Industry by the Germans, by Count Charles de Kerchove.
Economic Policies of the Belgian Government during the War, by Professor F. J. van Langenhove.

CZECHO-SLOVAK SERIES

- *Financial Policy of Czecho-Slovakia during the first year of its History, by Dr. A. Rašín.
(A further volume to be arranged.)

DUTCH SERIES

- **War Finances in the Netherlands up to 1918, by Dr. M. J. van der Flier.
Economic and Social Effects of the War upon the Netherlands.
A series of studies : Effect of the War upon Supplies, by F. E. Posthuma ; The Dutch Manufacturing Industry, by C. J. P. Zaalberg ; Dutch Commerce and Navigation, by E. P. de Monchy ; Prices, Wages, &c., by H. W. Methorst ; Banking and Currency, by Viseering and Holstyn ; The Dutch Colonies, by J. H. Carpentier Alting ; Netherlands War Finances, 1918-22, by H. W. C. Bordewyk.

FRENCH SERIES

- Bibliographical Guide to the Literature concerning France for the Economic History of the War, by Dr. Camille Bloch.
Effects of the War upon Government :
Effect of the War upon the Civil Government of France, by Professor Pierre Renouvin.
A Guide to Official War-Time Organizations, by M. Armand Boutillier du Retail.
Problem of Regionalism, by Professor Henri Hauser.
The Organisation of the Republic for Peace, by M. Henri Chardon.

Studies in War-Time Statistics :

- Effect of the War upon Population and upon Incomes, by M. Michel Huber.
- Prices and Wages during the War, by M. Lucien March.
- Supply and Control of Food in War-Time :
- Rationing and Food Control, by MM. Adolphe Pichon and P. Pinot.
- Agriculture during the War, by M. Michel Augé-Laribé.
- The History of French Industry during the War, by M. Arthur Fontaine.
- Effects of the War upon Textile Industries, by Professor Albert Aftalion.
- Effects of the War upon Metallurgy and Engineering, by M. Robert Pinot, and Effects of the War upon Chemical Industries, by M. Eugène Mauclère.
- Effects of the War upon Fuel and Motive Power :
- Coal Industry and Mineral Fuels, by M. Henri de Peyerimhoff.
- Hydro-electric Power, by Professor Raoul Blanchard.
- Forestry and the Timber Industry during the War, by General Georges-Chevalier; and War-Time Aeronautic Industries, by Colonel Paul Dhé.
- Organization of War Industries, by M. Albert Thomas.
- Labour Conditions during the War, by MM. William Oualid and M. C. Picquenard.
- Studies in War-Time Labour Problems (2 volumes) :
- Unemployment during the War, by M. A. Créhange.
- Syndicalism during the War, by M. Roger Picard.
- Foreign and Colonial Workmen in France, by M. B. Nogaro.
- Women in Industry under War Conditions, by M. Marcel Frois.
- Effects of the War in the Occupied Territories :
- The Organization of Labour in the Invaded Territories, by M. Pierre Boulin.
- Food Supply in the Invaded Territory, by MM. Paul Collinet and Paul Stahl.
- Damage Inflicted by the War, by M. Edmond Michel.
- Refugees and Prisoners of War :
- The Refugees and the Interned Civilians, by Professor Pierre Caron.
- Prisoners of War, by M. Georges Cahen-Salvador.
- Effects of the War upon Transportation :
- French Railroads during the War, by M. Marcel Peschaud.
- Internal Waterways, Freight Traffic, by M. Georges Pocard de Kerviler.
- Effects of the War upon French Shipping :
- Merchant Shipping during the War, by M. Henri Cangardel.
- French Ports during the War, by M. Georges Hersent.
- Effects of the War upon French Commerce, by Professor Charles Rist.
- The Blockade, by MM. Denys-Cochin and Jean Gouët.

- French Commercial Policy during War, (2 vols.) by M. Etienne Clémentel.
- Effects of the War upon French Finances :
- War-Time Finances, by M. Henri Truchy.
 - War-Time Banking, by M. Albert Aupetit.
- Studies in Social History :
- Co-operative Societies and the Struggle against High Prices, by Professor Charles Gide.
 - Effects of the War upon the Problem of Housing, by M. Henri Sellier.
- Effects of the War upon Public Health :
- Public Health and Hygiene, by Dr. Léon Bernard.
 - The Wounded Soldiers, by MM. Cassin and Ville-Chabrolle.
- Economic History of French Cities during the War (2 volumes) :
- Lyons, by M. Edouard Herriot.
 - Rouen, by M. J. Levainville.
 - Bordeaux, by M. Paul Courteault.
 - Bourges, by M. C. J. Gignoux.
 - Paris, by M. Henri Sellier.
 - Tours, by Professor M. L'héritier.
- Effects of the War upon Colonies and Possessions :
- The Colonies in War-Time, by M. Arthur Girault.
 - Effects of the War upon Northern Africa, by M. Augustin Bernard.
- Effects of the War upon Alsace-Lorraine, by M. Georges Delahache.
- The Cost of the War to France :
- War Costs : Direct Expenses, by Professor Gaston Jeze.
 - The Costs of the War to France, by Professor Charles Gide.

GERMAN SERIES

- Bibliographical Survey of German Literature for the Economic History of the War, by Professor Dr. A. Mendelssohn Bartholdy and Dr. E. Rosenbaum ; with a supplementary section on The Imperial German Archives, by Dr. Müsebeck.
- Effect of the War upon the Government and Constitution of Germany :
- (1) The War Government of Germany, by Professor A. Mendelssohn Bartholdy.
 - (2) The Political Administration of Occupied Territories, by Freiherr von Gayl, Dr. W. von Kries, and Dr. L. F. von Kohler.
- Effect of the War upon Morals and Religion :
- (1) Effect of the War upon Morals, by Professor Dr. Otto Baumgarten.
 - (2) Effect of the War upon Religion, by Professor Dr. Erich Foerster and Professor Dr. Arnold Rademacher.
 - (3) Effect of the War upon the Young, by Dr. Wilhelm Flitner.
- The War and Crime, by Professor Moritz Liepmann.

The Effect of the War upon Population, Income, and Standard of Living in Germany :

- (1) **The Effect of the War upon Population : a study in vital statistics, by Professor Rudolf Meerwarth.**
- (2) **The Effect of the War upon Incomes, by Professor Dr. Adolf Gunther.**

General Effects of the War upon Production, by Professor Max Sering.

The War and Government Control :

- (1) **State Control and Decontrol, by Professor Dr. H. Goppert.**
- (2) **Supply of Raw Materials under Government Control, by Dr. A. Koeth.**
- (3) **Economic Co-operation with the Allies of Germany and the Government Organization of Supplies, by Dr. W. Frisch.**

Economic Exploitation of Occupied Territories :

Belgium and Northern France, by Dr. Jahn ; Rumania and the Ukraine, by Dr. Mann ; Poland and the Baltic, by Dr. W. von Kries and Freiherr von Gayl.

The Effect of the War upon German Commerce, by Professor Dr. W. Wiedenfeld.

The Effect of the War upon Shipping and Railways :

- (1) **War and German Shipping, by Dr. E. Rosenbaum.**
- (2) **War and German Railways (to be arranged).**

The Influence of the War upon German Industry, by Geheimrat Hermann Bucher.

The War and German Labour Unions, by Paul Umbreit, Adam Stegerwald, Anton Erkelenz, and Ex-Chancellor Gustav Bauer.

The Social History of the Labouring Classes during and after the War :

- (1) **The War and the German Working Man, by Ex-Minister David.**
- (2) **The War and Wages, by Professor Dr. Waldemar Zimmermann.**

Food Supply and Agriculture :

- (1) **The War and the Agricultural Population, by Professor Max Sering.**
- (2) **Food Supply during the War, by Professor A. Skalweit.**
- (3) **Food Statistics of the War Period, by Professor Dr. Ernst Wagemann.**

Effect of the War upon German Finance :

- (1) **The Effect of the War upon Currency and Banking, by Professor Dr. Hermann Schumacher.**
- (2) **German Public Finance during the War, by Professor Dr. Walter Lotz.**

ITALIAN SERIES

Bibliographical Survey of the Economic and Social Problems of the War, by Professor Vincenzo Porri, with an introduction on the collection and use of the documents of the War, by Comm. Eugenio Casanova.

- The Economic Legislation of the War, by Professor Alberto De' Stefani.
Agricultural Production in Italy, 1914-19, by Professor Umberto Ricci.
The Agricultural Classes in Italy during the War, by Professor Arrigo Serpieri.
Food Supply and Rationing, by Professor Riccardo Bachi; and Food Supply of the Italian Army, by Professor Gaetano Zingali.
War-Time Finances, by Professor Luigi Einaudi.
Cost of the War to Italy, by Professor Luigi Einaudi.
Currency Inflation in Italy and its Effects on Prices, Incomes, and Foreign Exchanges, by Professor Pasquale Jannaccone.
Vital Statistics and Public Health in Italy during and after the War, by Professor Giorgio Mortara.
The Italian People during and after the War: A Social Survey, by Professor Gioacchino Volpe.
Social and Economic Life in Piedmont as affected by the War, by Professor Giuseppe Prato.

PORTUGUESE SERIES

- Economic and Social History of Portugal as affected by the War, by Professor George Young.

RUMANIAN SERIES

- The Rural Revolution in Rumania and South-eastern Europe, by D. Mitrany.
The Effect of the Enemy Occupation of Rumania, by Dr. G. Antipa.
The Effect of the War upon Public Health in Rumania, by Professor J. Cantacuzino.

FIRST RUSSIAN SERIES

(To the Bolshevik Revolution)

- Effects of the War upon Government and National Finances in Russia :
Effects of the War upon the Central Government, by Professor Paul P. Gronsky.
State Finances during the War, by Mr. Alexander M. Michelson.
Russian State Credit during the War, by Mr. Paul N. Apostol.
Effects of the War upon Currency and Banking in Russia :
Currency in Russia during the War, by Professor Michael V. Bernadsky.
The Zemstvos in Peace and War, by Prince George E. Lvoff.
German Capital in Russia and the War, by Mr. Basil B. Eliashevitch.
Municipalities and Zemstvos during the War :
Effect of the War upon Russian Municipalities, and the All-Russian Union of Towns, by Mr. N. I. Astroff.

- The Zemstvos, by Prince Vladimir A. Obolensky ; The All-Russian Union of the Zemstvos and the Zemgor, by Mr. Sergius P. Turin.
The War and the Psychology of the Zemstvos Workers, by Mr. Isaak V. Shklovsky.
- Effects of the War upon the Co-operative Movement in Russia :
Effect of the War upon Agricultural Co-operation and Co-operative Credit, by Professor A. N. Anziferoff.
Co-operatives and Consumers in Russia during the War, by Professor V. T. Totomianz.
- The Russian Army in the World War : a study in social history, by General Nicholas N. Golovine.
- Rural Economy in Russia and the War, by Professor A. N. Anziferoff, Professor Alexander Bilimovitch, and Mr. M. O. Batcheff.
- Effect of the War upon Land Holding and Settlement in Russia, by Professor Alexander D. Bilimovitch and Professor V. A. Kossinsky.
- Problem of Food Supply in Russia during the War, by Professor Peter B. Struve.
- State Control of Industry in Russia during the War, by Mr. Simon O. Zagorsky.
- Effects of the War upon Russian Industries :
Coal Mining, by Mr. Boris N. Sokoloff.
Petroleum, by Mr. Alexander M. Michelson.
Metal Manufacturing Industries, by General Hermonius.
Chemical Industry, by Mr. Mark A. Landau.
- Effects of the War upon Labour and Industrial Conditions :
Flax and Wool Industry, by Mr. Sergius N. Tretiakoff.
Textile (Cotton) Industry, by Mr. Theodorovitch G. Karpoff.
Wages in War-Time, by Miss Anna G. Eisenstadt.
Workmen's Family Budgets, by Mr. Stanislas S. Kohn.
Changes in the Conditions and Composition of the Working Classes, by Mr. W. T. Braithwaite.
- Effects of the War upon Trade and Commerce :
Internal Russian Trade during the War, by Mr. Paul A. Bouryshkine.
Russia in the Economic War, by Professor Boris E. Nolde.
- Effects of the War upon Transportation in Russia, by Mr. Michael B. Braikevitch ; and the Social History of the Ukraine during the War, by Mr. Nicholas M. Mogilamsky.
- Effects of the War upon Education and Public Health in Russia, by Professor L. A. Taracievitch.
Elementary and Secondary Schools during the War, by Professor D. M. Odinez.

Universities and Academic Institutions during the War, by Professor P. J. Novgorodzoff.
Vital Statistics of Russia during the War, by Professor A. A. Tschuproff.
Russia in the World War : a historical synthesis, by Sir Paul Vinogradoff.

SCANDINAVIAN SERIES

The Effects of the War upon Sweden ; a series of studies :

The Life and Work of the Swedish People (General Introduction), by Professor Eli F. Heckscher ; Swedish Agriculture and Food Supply, by Mr. Carl Mannerfelt ; Swedish Industry, by Mr. Olaf Edstrom ; The Working Classes, by Mr. Otto Jarte.

The Effects of the War upon Swedish Finance and Commerce : Currency and Finance, by Professor Eli F. Heckscher ; Swedish Commerce, by Mr. Kurt Bergendal.

Norway and the World War, by Dr. Wilhelm Keilhau.

The Economic Effects of the War upon Denmark, by Dr. Einar Cohn, with a section on Iceland by Mr. Thorstein Thorsteinsson.

YUGO-SLAV SERIES

Economic Situation of Serbia at the Outbreak and during the First Year of the War, by Professor Velimir Bajkitch.

Economic and Social Effects of the War upon Yugo-Slavia (volume to be arranged).