58. Would you not require a cash-register?—Certainly not. I do not believe in them.

59. Would you have a safe?—Certainly I would.

60. Have you made any allowance for a safe?—No, I have not. That would cost £7 10s. or That is provided for in the incidental expenses.

61. You have a sausage-machine down for £12?—Yes.

62. Would you say that a skilled butcher was wrong if he asserted it would cost £40?—Again

I would say he was an extravagant man. My machine did not cost me over £12.

- 63. You put your refrigerating plant down at £500: does that include the power?—Electricity for power and lighting is set down at £40; fitting up the whole of the refrigerating plant is put down at £500. That is more than it would cost.
- 64. Do you consider £2 10s. a week sufficient for the man in charge?—Certainly, for the first shopman; but he is not in charge. I have allowed £52 for proportion of supervision. Supposing that I have got ten shops, the supervision of them at £1 each per week would be £520 a year. Supposing

The other item is for a foreman shopman only, for whom I allow £2 10s. per week.

65. If you have ten shops, how would you arrange the supervision?—The same as companies like W. and R. Fletcher and other large concerns do. They have men going round from shop to shop to see that everything is correct and up to date. A special man is engaged for the

66. How often would the supervisor visit each shop?—Probably once in ten days or a fortnight. Few shops, more supervision; the more shops, the visits would be at longer intervals.

67. Would that not be the cause of great expense for travelling?—I have charged £1,000 a year for travelling-expenses for ten shops.

68. Would not the head shopman have charge of the takings and everything?—No; the

cashier would have charge of the takings, and would have to bank the money every day.

69. Would he not have charge of the moneys until they were paid into the bank? - The

shopman would not handle any of the money whatever.

70. Do you think £2 10s. a week would be sufficient: would you think, say, a London butcher was in error if he asserted that £2 10s. a week was too low for the first shopman?—Certainly. You will see that the following year I give him £2 15s. You would get a first-class man

71. The Committee understand you to say that a high-class trade would mean fewer bad debts. Supposing this gentleman I have referred to, who has had large practical experience at Home, were to say that they were all unanimous on the point that the curse of the business lay in the unlimited credit that it was absolutely necessary to allow to purchasers?—I would say that is

- not my experience of three years' trading.
  72. I have here a statement by two wholesale butchers in Smithfield, who deal almost exclusively in New Zealand meat, that the bad debts were a very severe item, and that the West End butchers were the worst offenders. Would you accept that statement as correct?—Certainly; but that does not apply to my shops at all. That is the loss sustained by Smithfield wholesale salesmen through retail butchers, not the loss sustained by retail butchers in a first-class trade from their customers.
- 73. What about the universal complaints of "leakage" where the shop is not managed by the owner?—I have allowed 4 lb. for leakage on a 60 lb. sheep, and, supposing we lose 2 lb. more a sheep, if you look at my balance-sheet here you will notice that I do not estimate anything for profit on veal, pork, or small goods, and I say the profit on these goods will more than cover any loss by shrinkage.

74. The leakage I refer to is not a leakage in the cutting-up of the sheep?—I thought you

meant loss in weight.

75. No, I mean the loss to the till where the shop is not managed by an owner on the premises?—My system of handling the cash is this: I have a cashier, who receives all the cash direct from the purchasers; each shopman has a duplicate book in which he enters every amount sold by him, and when a purchase is made a slip is handed to the purchaser, who hands it to the cashier with the cash. The shopman handles no cash whatever, and unless there is collusion between the

shopman and the cashier there is very little chance of any leakage such as you suggest.

76. What have you to say with regard to the meat-retailers of Manchester, who are said to be pledged to discontinue the sale of any of our meat in the event of the New Zealand Government carrying out this proposal, and who also state that other trade associations will follow suit?--In the first place, I may say that the resolutions you refer to were passed by the Manchester and other associations under a misapprehension, and in the belief that the New Zealand Government intended opening shops to sell in competition with them. In the second place, I may say that in the Manchester district, where this association is located, with the exception of W. and R. Fletcher's shop, which was opened by myself, there is very little New Zealand meat sold, except, as I say, in small quantities. These resolutions were passed under the mistaken idea that the New Zealand Government intended to compete and cut prices - in fact, to sell at cost-price.

77. I suppose you have had an opportunity of ascertaining what the retail prices are in Wellington, for instance?—I have been told that legs are selling at  $5\frac{1}{2}$ d. a pound, but I have not asked about it recently. That was a month ago. I hear that prices have been going up all over

the country. I do not definitely know what the prices are now in Wellington.

78. Can you tell the Committee what the prices are at Home?—Yes; I can show you the prices of mutton retailed for cash, according to W. and R. Fletcher's price-list: Half-sheep, 5½d. per pound; hind quarter, 6½d.; fore quarter, 5d.; leg, 7d.; shoulder, 6d.; saddle, 7d.; loin, 6d.; neck (best end), 6d.; chops (trimmed), 8d.; neck (plain), 4½d.; breast, 2½d. That was at the end of March last. London prices of John Rose and Co.: Legs, 7d.; loin, 6d.; shoulder, 6d.; saddle, 6d.; sheep, 5d.; sides, 5d.; breasts, 2d.; necks, 4d.