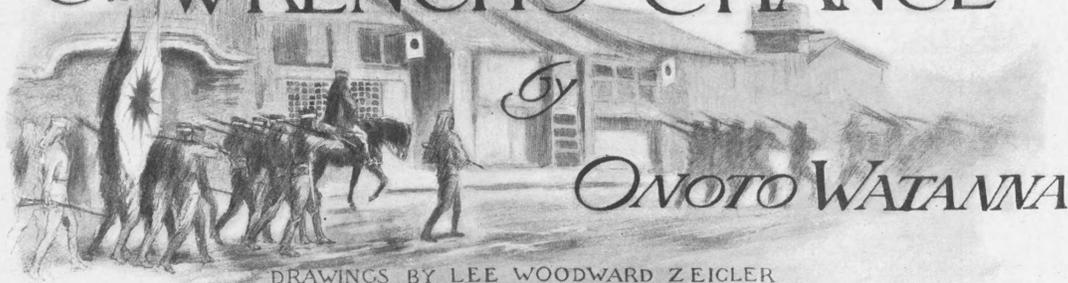


# The WRENCH of CHANCE



DRAWINGS BY LEE WOODWARD ZEICLER

A JAPANESE STORY IN TWO PARTS.—PART I.

JAPAN had treated Michael Lenahan well from the first. A fugitive from English justice, he had found a refuge in the sheltering arms of Nagasaki. As a matter of fact, his opponent survived the beating he had received, and so the only crime of which the Irishman was actually guilty was that of desertion from the navy, though a charge of murderous assault hung over his head for a time.

For two days a search was made in Nagasaki for the fugitive. During those two days the Japanese chose to befriend him, blocking all efforts to capture him. While the shivering young Irishman remained in hiding—in a cell in a Japanese police-station—no English-Irish-Japanese vocabulary was eloquent enough to express his gratitude toward his protectors, two little impassive-faced policemen, who came of Samurai stock, but who, in these degenerate days for Japan, served in the menial capacity of law officers for the glory of still being permitted to wear a sword.

When one day, however, one of the aforesaid policemen opened the door of Michael's cell, brought him out into the light of day, and, pointing to the harbor, showed him the departing vessel which had lately been his home, he broke into oaths of such power and picturesqueness that his listener needed not a translator.

Michael tore his fiery red hair, shook his big knotted fists, kicked the ground with his great ungainly feet. Robinson Crusoe was no less desolate than Michael Lenahan, aged nineteen, deserter and deserted, alone with a race of people he termed "oogly haythens."

His wrath and despair subsiding, he accepted the bitter consolation of a dozen thimblefuls of sake offered him by the now grinning little policeman, and which barely wet the greedy and already experienced throat of Michael.

For several years Michael led the miserable existence of the expatriate. The open port of Nagasaki held a nameless fascination for him. Hither came all manner of foreign peoples of the same skin, and often tongue, as himself. They made Nagasaki bearable to the homesick Michael—they and the foreign liquors which flowed freely there. Michael would have pitched his permanent tent in Nagasaki, but beneath all his loud-mouthed bravado he was a coward at heart. He might brawl around the little Japanese seaport with all manner of foreign sailor-men, breathing defiance and contempt of Great Britain, but the advent of an English boat was the signal for the swift and terrified departure of Michael. While the ship remained in port, Nagasaki saw him not.

As time passed, Japan held out a less-grudging hand to the invading commercial nations. The English ships came very often to Nagasaki, forcing Michael to play a constant game of hide-and-seek. Drink-besotted, cowardly, penniless, his nerves began to trouble him. When one day in a summer month he came face to face on the street with a former shipmate, Michael's last bit of courage deserted him. He turned and fled wildly countryward. Always he had despised the mere country, and had clung feverishly to gay little Nagasaki and its environs. Now in terror the inland country seemed to beckon to him with comforting fingers.

Twenty years after he had come to Japan found him settled in a small inland town, holding the unique position of "Professor of Irish" in the town's high school. As Professor of English he had been engaged, but with characteristic effrontery he had changed the title conferred upon him. Japan's first selection of foreign teachers had not been of the most choice. She took them from among the foreigners who drifted upon her shores—men often of the lowest type.

The small town to which Michael had come hailed his advent with pride and delight. It was an ambitious little hamlet, bursting with eagerness to share in the new progress sweeping like a fever all over the Empire. The opportunity of securing a foreigner to teach in their chief school was not to be lost. Fate put Michael Lenahan, a disreputable, illiterate, drunken sailor into their hands, and they seized him with avidity. The whole town gave him of their best. In time they found him out, but looked upon his faults with tolerance and leniency. That he was a "foreign devil" and "beast" was, of course, palpable, but he was to be endured for what he would give them—knowledge! They even indulgently gratified his demand for liquor, and imported to the town for his sole use great quantities of brandy and other alcoholic spirits.

Time slipped sleepily by. Michael's great fear had almost left

him. When he was not upon one of his periodical sprees his mind felt at ease and at peace with the world. He was almost happy. He had even grown used to the complexion of those about him. They were still "oogly haythens," but he is willing to leave the punishment for their worship of idols to the saints presiding over purgatory.

One day Michael appeared at the house of the chief man of the town, announced that he desired to become a Japanese citizen, and asked that he be given a Japanese wife. Neither of these requests being considered extraordinary, they were complied with promptly. With considerable ceremony Michael Lenahan's name was changed to Taganouchi Taro, and he became a Japanese citizen. With even more ceremony a wedding was arranged for him; the girl upon whom he had fixed his fancy—one of his pupils—became his wife.

Henceforth the pugnacious little government of Japan was prepared to protect her citizen, Taganouchi Taro; for the rest of her life Yugiri-san must be his slave. Michael believed that Japanese wives were little more than slaves. Oddly enough, though damning the race for its subjection of the charming sex, he experienced a strange sense of pleasant power at the thought that now he, too, could do as he pleased with this pretty, helpless creature who had become his own.

During the short seventeen years of her life Yugiri had made a protest against parental control only once—the day her father announced to her her betrothal to the "Professor of Irish."

"What! Marry the beast of the town! No, no, she could not—would not do it! she had declared in this her one little outburst of passion. But her protest was termed "unmaidenly" by her mother; by her taciturn father, who, since the Restoration, like many another Samurai, had become impoverished, she was heavily reprimanded.

Smothering back further words of appeal until the day of the wedding she wept only when alone. But when the big barbarian came to take her, as his wife, to his home, Yugiri made a desperate effort to drown herself in the poor little stream that ran through the woods back of her home. Frustrated in even this effort, and fearing that the gods were punishing her for some crime committed in a former state, she bent to their will, to go a tearful, but subjected, victim to the house of the Irishman.

Taganouchi Taro (late Michael Lenahan) was in the large room which constituted the entire upper story of his house. The blotched condition of his face, his bloodshot eyes, and unkempt red hair revealed the fact that this citizen of Japan was just recovering from the effects of a prolonged alcoholic debauch.

Open though it was on all sides, in the Japanese fashion, to the free air of heaven, the entire floor was permeated by a rank and foul odor, the sour stench of bad tobacco and whiskey. The matting—so immaculate and sweet-smelling in the houses of the Japanese—was fit only for such a creature as the ex-sailor. Broken glasses, bottles, corks, matches, ashes, papers, shoes, and the habiliments of Michael strewed the entire apartment. Because they have no furniture, the Japanese have a beautifully clean space to move about and walk upon in their dwellings. There was no furniture in the apartment of Michael, but neither was there a spot where a foot might step with ease.

The Irishman sat up on his couch-bed and looked about him. Several times he cleared his husky throat. He drank continually from a huge crock of cold water that some one had placed beside him while he slumbered. Over the dull face of the professor there gradually stole a look which signified that memory had returned to him. Anon chuckling, and then cursing softly, he recalled the events of the previous month.

Tiring of the drowsy dullness of the little town, he had gone on a trip to Nagasaki. There he had fallen in with some kindred spirits. While celebrating in a gala tea-house of the town, who should rise up from an adjoining table and confront him but the man he thought he had killed. In a moment he knew the truth—knew that his fears had been unfounded, and that for twenty years he had been an exile without real reason.

His first sensation was one of mingled rage and resentment against Japan—as if the land where he had spent his exile were responsible for the mistake he had made. His next was one of hilarious elation at the thought of his new freedom. He would celebrate the occasion as it deserved, and then he would return to the little town, pack what things he possessed, obtain what money

he could, and shake the dust of the almond-eyed isles forever from his feet, sailing for greener isles of which he knew. To his wife he gave not a thought. She was part of the country.

Now as he sat in his bed for the first time in weeks, in his own home again, he suddenly thought of Yugiri. Of course he could not take her with him. She did not belong to the new scheme of things Michael had planned for himself. But he felt sorry for her. That she would feel the parting he felt sure. Though he had never restrained his heavy hand from her, yet in his new and happy state, nourished upon the exhilarating spirits he had imbibed, Michael felt loath to hurt her feelings by acquainting her with his intention of deserting her. He sighed and frowned, then brought his heavy hands together in a loud clap.

Noiselessly the screens of the apartment were opened. A woman came through the opening, stood silently a moment looking at the man on the couch, and then, like a puppet, made a mechanical obeisance to him. Her face was devoid entirely of color, save the scarlet line of her lips. Her eyes, long and very dark, were shadowed by some mystery of expression,

enhanced by the long lashes and the curved line of eyebrow above them. They were the features of the Japanese woman of patrician blood—small mouth, thin nose, high brow, pointed chin, and inscrutable eyes. Small and exquisite as a child's were her hands. Obedient to her husband's commands she went toward him. He reached out, seized her sleeve, and drew her down beside him. She was now upon her knees. He kissed her. She made no resistance.

"Hoom!" said Michael; "so you're after sulking, huh? Well, well, well! Aren't you glad to see me back, my girl?"

"Velly glad," she said in English; but beyond the parting of her lips to enunciate the words the stony expression of her face did not alter.

"You don't look it," said he, and pushed her back from him. "Fine wife you are! Not even a smile for me, huh?" His large mouth curled up in an ugly sneer, and the drooped head of the girl moved upward. The smile she brought to her lips was that of a mechanical doll.

"Call that a smile!" snarled her lord, indignantly. "Now, see here, Giri. I've been a good husband to you, haven't I?" He was now working himself up to a mood of righteous indignation which would make it easier for him to say what he wished. He waved his hand about the room, blind, no doubt, to its aspect.

"Look at the grand house you're after living in. Sure it's silk itself you're dressed in, and your poor sisters contented with cotton and crape for their Sunday best. Do you know how much I paid your father for the fine pleasure of your company? It's no lie I'm telling you, my girl. One hundred yen was the sum the old devil got out of me pockets. In Ireland I'd have had a bride as a gift, and a bit of a dower—a pig or two—thrown in with the bargain. Now you've been my happy wife for five unhappy years. It's a grand time I've given you, but like all grand things in the world, my girl, it had to come to an end."

Here he got out of bed, fumbled about, searching for his clothes, and began to swear savagely. Silently she brought him his garments (he still wore Western clothes), put on and laced for him his heavy, dirty boots. Then she brought a basin of water, and herself washed his hands and face. Finally she got a box of blacking, and, kneeling, began to polish his shoes.

He had been seeking for certain words with which to inform her of his intentions, when something in her attitude as she knelt there cleaning his boots touched a softer spot in him. After all,



Drawn by Lee Woodward Zeigler

OUTSIDE IN THE STREET THE SWEET SHRILL CALL OF A BUGLE SOUNDED

Yugiri had been a good wife. She had from the first waited upon him hand and foot, almost as if he had been a helpless baby. She had meekly obeyed his every command, had endured vile tongue and heavy fist. She had been faithful and true to him. Of these qualities Michael was mindful. It was too bad she was a heathen, and he could not take her back with him.

As the girl painstakingly polished his boots, Michael frowningly thought over the problem presented—not whether he should take her with him, but how he was to break the sad news to her.

Suddenly, in the silence that had fallen between them, outside in the street the sweet shrill call of a bugle sounded. As the two in the littered room of the Irishman heard it, their eyes unconsciously met. A flush had swept like the dawn over the face of the kneeling woman. Her eyes grew large and humid. They seemed to look beyond, not at, her husband. Though she had finished her task she still remained upon her knees, her hands now crossed upon her bosom.

To Michael a brilliant idea came. That even this little town was sending of its best and bravest to the war with Russia, that the whole coun-

try was palpitating with the war delirium, he knew. Even Yugiri's heart had leaped at the mere blowing of the bugle.

A devilish twinkle came into Michael's eye, and a cunning expression was on his face as he sat down heavily on the floor by his wife.

"Giri," said he, "it's a bit of sad news I've to tell you. Now you're after thinking me a bad and cruel husband to you, because of my little taste for the devil. But never mind that. There's a good spot in the baddest of us, my girl, and sure there's one in Michael too."

He seized her hands gayly, and still in jubilant mood continued: "Now what sort of a soldier do you think I'd be after making?"

Again the flush rose to her face, slowly and painfully now. She sought to avoid his eyes and turned her head droopingly away. As insistently he pressed her hands, she suddenly withdrew them passionately from his. There was a smothered sound in her voice, almost as if she spoke with difficulty. Somewhere behind it were the tragic welling tears.

"I pray you—do—nod—mek—liddle joke about soach—soach madder," she said.

"Joke!" shouted Michael, now thoroughly enamoured of his plan. "Shure it's the first time I've been in airmest for days. The fact is, I'm aff to the bloody war with Roosia!"

His wife raised her head and looked at him, closely, searchingly, as if she sought with all her soul to pierce his bearded, besotted mask.

"Well," said her husband, engagingly, "and what have you got to say to that, my dear?"

Her hands were still crossed upon her bosom. They slipped down mechanically to her side. Her voice had a most pitiful note.

"What I gotter say? I—I—dun'no' whatter say. I guess—mebbe—you like mek liddle joke ad me—mebbe?"

"No joke about it," said Michael grandly. "It's a heathen Jap am I—a heathen citizen of this glorious heathen land. For its heathen sake I give my worthless life."

Yugiri moved slowly nearer to him. A strange light had come into her eyes now. Her lips were parted, but she did not speak. Suddenly she put her head down at the feet of Michael Lenahan. It was the unconscious movement—the attitude of a dog or slave.

"Oh, my lord," said she, "I am forever now a miserable worm at your feet, fit only for your augustness to tread upon."

A bland happy smile overspread the countenance of Michael. Stooping with good-humored condescension he lifted the humble one into his arms. But even in her abasement now she seemed to shrink from his caresses, and in her eyes were both loathing and terror.

The following day, when, after the fashion of a Japanese soldier, Michael took leave of his wife upon the doorstep of their house, Yugiri's words were heartfelt, albeit they were by the fatalistic ones spoken by all true Japanese women, sacrificing their dearest for the Mikado.

"I give you to Tenshi-sama. We will not meet again. Come not back to me. Sayonara!"

She remained at the door watching him until he could no longer be seen. Then she entered the house quietly. To a servant-boy she gave an order. Immediately he ran joyously to obey her. Shortly after, a small sun flag was flying from the roof of the house, signifying to the world that this was the home of a Japanese soldier.

Now Yugiri was alone in the great apartment that had been her husband's. For a long time she stood in silence, her eyes travelling over the disorder of the room. Overnight, as it had become colder, Michael had slipped the sliding walls into place, and now the apartment was close and stuffy. The golden light of the morning percolated through the paper shoji, but so tightly had the Irishman closed the screens that none of the fresh air of the beautiful day entered the room.

A young girl came noiselessly into the room. She gave one quick look at her sister's rapt face, then clapping her hands over her mouth and nostrils hastened across the room, with the evident intention of opening the shoji. She was stopped by the gentle voice of Yugiri.

"Haru-no, I desire the shoji closed."

The young girl turned, with surprise in her eyes.

"But the place smells sickly, Yugiri-san. Do let me purify it. Mother bade me assist you with the work to-day. This room—" She looked about them, then turned candid eloquent face to her sister.

"Oh, Yugiri-san, how happy you must be to-day!"

"Yes," said the other, dreamily, "I am very happy now."

"To think of what you have endured. The beast was worse than any mother-in-law! But now, you will be happy once again."

Smiling gently, Yugiri put her arm about her sister's waist.

"Listen, little sister," said she. "I will tell you what it is that makes me happy now. Not because the barbarian has gone away! Because the gods are good, O-Haru-no! I am the wife of one both brave and noble, who will give his honorable life for Dai Nippon! That is why I will not have his august room touched, nor his honorably beautiful dirt swept away. That is why I will keep his—his august beautiful odor in the house so long as it will condescend to stay. Sister, I had misjudged my husband. The gods made him a hero—not a beast!"

Two Japanese officers were sitting at a small table in a tea-house of Nagasaki. One was a tall vigorous young man of about twenty-five. His flushed face and sparkling eyes bespoke an impetuous and ardent temperament, and his entire personality at this time evinced some deep-seated joy.

There was something of the fanatic in the face of his companion, as if for a certain principle he would have sacrificed his very soul; but in

the brooding melancholy which rested like a shadow about his lips and eyes it was clear that he was suffering from some deep disappointment. His eyes dwelt almost enviously upon the face of Lieutenant Sato, and as he spoke his nervous hands moved the small teacup round and round on the table.

"It is not," said he, "that I criticise my superiors. I would not be a true son of my fathers were I to question those in authority over me. I realize that it is for the good of Dai Nippon that these rules should be thus stringent. It's fate I curse—fate which has made me physically what I am. To think that while my whole soul is fairly bursting with longing to do something for my beloved Emperor and country, a paltry physical defect should prevent me—and at such a time! It is maddening—maddening!" His hands clenched spasmodically, and so bitter was his feeling that smarting tears sprang into his eyes.

"My dear Tahaki," said the other, pityingly, "your case is truly a sad one. I hardly know what to say to give you consolation. I can only devoutly express the hope that the condition of your eyes will improve to such an extent that—"

The other broke in impatiently:

"My eyes have been the same all my life. They will never change. Yet they forbid me service at the front. God! To be forced to stay behind here like a woman—ah! I had far better follow the example of my illustrious ancestors. Sepuku is more honorable than idleness at this time."

"No, no—you talk rashly. No one is so foolish nowadays as to commit suicide. That is, happily, a thing of the past. After all, you may get the Saseho appointment. Your service there in the hospital will be as great as that we—the fighting ones—can render to our country."

Tahaki smiled bitterly.

"It is hardly likely that I will even get the hospital appointment," said he, drearily.

A silence fell between them. Then, almost mechanically, their attention was attracted to the noisy talk of the red-headed foreigner at the next table. He was a great ungainly fellow, possibly forty years of age. With some sailor companions he was gulping down great quantities of liquor, stopping ever and anon to toss some jest to the attending waitresses.

The tea-house at this hour was filled with Japanese soldiers, seated at the various tables, and in the quiet, sake-sipping, celebrating their last night in Japan. The loud-voiced talk of the foreigners had drawn only casual glances from the engrossed soldiers thus far, but a sudden burst of ribald laughter attracted the attention of the two officers at the next table to them. The Irishman had arisen to his feet and was holding his glass tipsily aloft:

"In case some of you lads may not have heard me name, I'm proud to say it's Michael Lenahan. That is my true and only name: Michael Lenahan! Michael Lenahan! For twenty years, me lads, I've borne another—a haythen name. A citizen they made me of this haythen man, and a haythen wife they gave me. But the blessed saints be praised, to-day it's free man I stand before you. Me name is Michael Lenahan. Glory be, for to-morrow it's out on the bounding ocean I will be, sailing for the old country."

He took a long and deep draught of the beverage he held, then with a chuckle which caused him to lurch forward against the seat he had vacated, he continued:

"Shall I tell you lads where I told the Missis I was after (Continued on page 1505.)"



Drawn by Lee Woodward Zeigler

"ME NAME IS MICHAEL LENAHAN. GLORY BE, FOR TO-MORROW IT'S OUT ON THE BOUNDING OCEAN I WILL BE, SAILING FOR THE OLD COUNTRY"

The Collapse of the Cuban House of Cards

(Continued from page 1491.)

Cuban independence, who has done his utmost for four years to govern wisely his native island only to find himself discredited at last by unscrupulous politicians, stood a while in silence. Then, very slowly, he said that he would be glad to make one more sacrifice for his country.

"But here," he said, "we have a question of the dignity of the government. We are deprived of authority by an armed element which has risen against us. I must go."

Not another word was spoken. The President of the Senate seized the right hand of Don Tomas and drew his left arm around the aged man in a close embrace. Tears were in the eyes of both. As Dolz turned away he was sobbing. Duque Estrada, Mario Garcia Kohly, Fortun, all the rest, embraced the President and turned away weeping. But the old man neither wept nor spoke. He seemed dazed. The Cuban Republic, savagely torn by her own greedy sons, was dying before him. And a little while later he heard passing his palace the measured tramp of American marines on their way to guard the millions in the State Treasury—the real cause of the revolution.

The Wrench of Chance

(Continued from page 1496.)

going? 'I'm off,' ses I, 'to the bloody war with Roosia.' Ses she, with the watery tears arunning down her pretty little face, 'It's a worm I am. Tread upon me, Michael Lenahan.'

Amid the wild and cheering applause and laughter of his friends Michael unfolded to them the history of his life.

An angry red had settled on the face of Tahaki. He leaned forward, frowning darkly. Tahaki understood and spoke the English language well, and as Michael told his companions of the trick he had played upon his "little haythen wife," the Japanese swore fiercely under his breath. The next moment he was repeating the story to his friend. Its effect on the latter was electrical. Younger and more headstrong than Tahaki, he was scarcely restrained from springing upon the Irishman. That such terms of contempt should be expressed against his country and a woman of his country at such a time aroused in him a frenzy of resentment.

Later, another officer came into the tea-house and joined the two in pledging the health of the Emperor and the nation. Then Tahaki, moody and heartsick, made his excuses and bade his friends good-night.

The two remaining officers listened for a while to the raised voice of the now maudlin Michael. He was in tears now, and had lapsed into Japanese.

"It's remorse that's consuming my vitals," he groaned. "So back to-night I'm going for my girl. It's a grand treat I'll give her. Two, not one, will sail the ocean, and one will be the little haythen girl I'm after telling you about."

"Talk about fate!" growled one of the officers. "Tahaki was bewailing the fate which keeps him here in Nippon. Think of the wife of yonder brute. Why, the very gods are laughing—jesting at her. Probably to-day she has been rendering them thanksgiving for her freedom. To-morrow his foot will be upon her head again. A generous Providence truly!"

Lieutenant Sato brought an impetuous young fist down upon the table.

"Providence!" I intend to be that woman's Providence to-night. What better service could I do the unfortunate one than rid her of such a—"

"What!" gasped his companion, "you would—"

"Kill him? Bah, no! He isn't worth that honor at my hand. I would simply—Listen. You have heard of the practice known as 'shanghaiing'? Now that foreign beast there has lied to his wife, her relatives, and the people of the town that befriended him. They believe that he has gone as a

soldier for Japan, and they accordingly exalt him. Well, he shall go!"

"You mean—! My dear fellow, the British government may make trouble. The thing may leak out. You—"

"This fellow is a Japanese citizen. Leak out? Let it. I myself sail to-morrow night for Manchuria. I never expect to come back. Before I go, however, I desire to perform one act of kindness for a countrywoman of mine. No, you cannot dissuade me!"

He arose to his feet and, clapping his hands sharply, attracted the attention of a number of soldiers across the garden. He signalled to one of them, who came quickly across the room.

Sato spoke in a low voice to the stockily built young Japanese soldier, who threw one quick glance at the Irishman, and then, with the grin of a bulldog, nodded his head. A few moments later he crossed to the main exit of the tea-garden and took his stand outside in the street.

"That," said Lieutenant Sato, quietly resuming his seat, "is Santo Gonji, a jiu-jitsu expert. One touch of his hand will disarm yonder braggart, and to-morrow night will see him on board a Japanese transport bound for Manchuria. Ho, there, Miss Snowball!" he called to a passing waitress; "bring us some more sake." Then, to the speechless officer, "My friend, we will now drink the health of this brave new soldier of Japan."

To be Concluded.

His Money's Worth

LAUNDRYMAN. "I regret to tell you, sir, that one of your shirts is lost."

CUSTOMER. "But here I have just paid you twelve cents for doing it up."

LAUNDRYMAN. "Quite right, sir, we laundered it before we lost it."

PURE AT THE SOURCE.

MILK is the chief article of food in the sick-room and hospital. Every physician and nurse should know the source of supply before ordering in any form. It is not enough to know that it comes as "country milk." BORDEN'S EAGLE BRAND CONDENSED MILK, the original and leading brand since 1857. Integrity and experience behind every can. \* \*

THE BEST ALL-ROUND FAMILY LINIMENT is "BROWN'S HOUSEHOLD PANACEA." 25 cents a bottle. \* \*

Use BROWN'S Camphorated, Saponaceous DENTIPRICE for the teeth. Delicious. 25 cents per Jar. \* \*

ADVERTISEMENTS

FOND OF PIES

But Had to Give Them Up.

Any one who has eaten New England pies knows how good they are.

But some things that taste good don't always agree. A Mass. lady had to leave off pie, but found something far better for her stomach. She writes:

"Six or eight years ago chronic liver trouble was greatly exaggerated by eating too much fat meat, pastry, and particularly pies, of which I was very fond.

"Severe headaches, dizziness, nausea followed, and food, even fruit, lay like lead in my stomach, accompanied by a dull, heavy pain, almost unbearable. I had peculiar 'spells'—flashes of light before my sight. I could read half a word and the rest would be invisible.

"A feeling of lassitude and confusion of ideas made me even more miserable. I finally decided to change food altogether, and began on Grape-Nuts food, which brought me prompt relief—removed the dizziness, headache, confused feeling, and put me on the road to health and happiness. It clears my head, strengthens both brain and nerves.

"Whenever I enter our grocer's store he usually calls out, 'Six packages of Grape-Nuts!' and he's nearly always right." Name given by Postum Co., Battle Creek, Mich. "There's a reason." Read the famous booklet, "The Road to Wellville," in pkgs.

Solving Business Problems

SECOND PAPER

Where a firm is engaged simultaneously in several different lines of trade or effort, the difficulty and also the importance of maintaining accounts that shall be both specific and general increases.

A case in point is an Illinois firm that manufactures ice, buys, stores, and sells natural ice, buys and sells coal, wholesaling from its mines in car lots and retailing from its yards by the wagon load, and which also does a large business in the cold storage of fruit and other perishable commodities.

This firm has always made money, but its proprietors a year ago could not have told with any degree of certainty which branches made the most, or, indeed, whether some departments were not being carried bodily by the others. Though unusual skill had been shown in devising systems for each of their departments, there was lacking the proper harmony between the various books and records kept, and no adequate means were provided for distributing the overhead or fixed expenses to the departments sharing them.

The Baker-Vawter systematizer perfected a system which continued to show the details of each department, and yet gave a clear exposition of the business as a whole.

It is positive and simple in its operation. Its adoption was followed by a long list of surprises. For instance, its comprehensive factory-cost arrangement very soon proved, among other things, that a gross waste of water existed. The investigation which followed resulted in steps which reduced the water bill more than one-third. This was only one of many economies instituted as the result of the system.

Delivery and collection by drivers was also reduced to a positive basis, and shrinkage clearly separated from "stealage."

Loading by Teamsters Stopped

Coal-teaming costs were also reduced by recording the "in" and "out" time of each driver, quantity of coal delivered on each trip, and to whom. The result was that each teamster, after the adoption of the new system, delivered one or two loads a day more than he had done before, increasing the productiveness of the force over 20%.

Coal sales from mine, track, or yard are shown on daily sheets, and these are recapitulated monthly. Absolute check on weights is secured, so that claims against the railroads are now based on positive information, a matter that is found greatly to facilitate their collection.

The record of receipts and shipments of coal is in effect a perpetual inventory of stock on hand, as well as a basis for the accurate computation of earnings to date.

Cold-Storage Records and Accounts

The cold-storage department was also reduced to a system of records, including the location, by section numbers, of every lot of apples and other goods stored, quantities and kinds delivered or shipped on order, and balance on hand, blanks being exchanged with the customer on every receipt and shipment, which left no loophole for misunderstanding or claim of any kind.

All these systems lead up to general recapitulation on monthly summary sheets, giving an accurate statement of assets, liabilities, expenses, gains, earnings, and cash balance on hand.

They now know not only the result of the year's business as a whole, but the daily and monthly performance of each branch or department—its profits and losses, its status as compared with previous months or years, and its ratio of earnings.

While the accounting work is probably no lighter than it had been, so much more "live" information is given that the system is paying large dividends on its cost.

Name and address will be furnished on application by the Baker-Vawter Company, Chicago and New York.