

1904.

VICTORIA.

ROYAL COMMISSION ON THE BUTTER INDUSTRY.

PROGRESS REPORT

ON

OPEN MARKETS, GRADING, TEMPERATURES, OCEAN FREIGHTS,
BUTTER FOR EXPORT, HOME SEPARATOR, TREATMENT OF
CREAM, BRANDS, COOL STORES, AND TRUCKS;

WITH

SUMMARY OF RECOMMENDATIONS AND APPENDIX.

PRESENTED TO BOTH HOUSES OF PARLIAMENT BY HIS EXCELLENCY'S COMMAND.

By Authority:

ROBT. S. BRAIN, GOVERNMENT PRINTER, MELBOURNE.

APPROXIMATE COST OF PAPER.

Preparation—Not given
Printing (4,800 copies)

£ s. d.

13 10 0



ROYAL COMMISSION ON THE BUTTER INDUSTRY.

PROGRESS REPORT.

*To His Excellency the Honorable SIR REGINALD ARTHUR JAMES TALBOT,
Knight Commander of the Most Honorable Order of the Bath ; Governor
of the State of Victoria and its Dependencies, in the Commonwealth
of Australia, &c., &c., &c.*

MAY IT PLEASE YOUR EXCELLENCY—

We, the members of the Royal Commission appointed to inquire into and report on the Butter Industry, have the honour to present to your Excellency our Progress Report.

With a view to the possible rectification during the present season of some of the disadvantages under which the butter producers are labouring, we have thought it desirable to submit a Progress Report, dealing with some of those usages of the trade, which we believe to be prejudicial to its sound development.

We are of opinion that the interest and attention drawn to the subject by the publicity given to the evidence tendered to the Commission has already impressed a number of the factories with the necessity of taking such action as is open to them to improve their trading position and reputation, without waiting for legislation. By a reasonable understanding among themselves the leading factories should be able to do away with many of the scandals, and to carry out our main recommendations, being always assured that it is the desire of the Government to render all assistance in the way of supervision of produce and expert advice through the operations of the Department of Agriculture, both at the Cool Stores and elsewhere.

In this Progress Report it is not intended to deal with the many nefarious systems respecting which reliable evidence has been submitted that they have existed for many years. But even at this stage it is desirable to direct attention to the systematic corruption of employees and others by bribery, in order to divert trade to some particular Agent. Further, the unjustifiable receiving of secret rebate commissions, and the reprehensible practice of effacing and substituting brands, which will be dealt with in our Final Report, appears to involve the necessity of some drastic legislation to eradicate existing abuses, and to render their recurrence impossible. We also at present refrain from dealing with the startling evidence given in connexion with the sale and winding up of certain Companies which had received substantial aid from the Government at their initiation.

AN OPEN BUTTER EXCHANGE.

The system under which the business firms in Melbourne, acting nominally as Agents for the producers, fix the price in conference, according to their idea of demand and supply, lends itself very readily to the encouragement of speculation, generally adverse to the primary interest.

It is in evidence that the Agents, when the local demand is said to be slack, frequently take a large portion of the butter consigned to them off the market, practically at their own price, and either store or export it for their own profit. Without at present raising the question of the legality of such a proceeding, it is manifest that in this conflict of interests the producer is likely to suffer, and to lose the benefit of fair competition.

Eliminating the opinions of the established Agents, the testimony of disinterested witnesses is undoubtedly in favour of an open market, based upon the belief that in time it will bring the producer into closer relations with the retailer and the shipper,

and insure more reliance upon the freshness and uniformity of those brands and grades which commend themselves to the buyers. It is anticipated that it will stimulate all factories to an effort to be in line with those that command the favour of the market.

As far as local consumption is concerned, it is stated that there may occasionally be periods of glut when auction prices might be deemed unsatisfactory, but even so, this will be more than compensated for by the steadiness secured for the export trade, to which the bulk of the produce is devoted.

The demand for export is practically illimitable, and if the present production of a suitable quality of butter was doubled, or trebled, it could, if judiciously handled, be sold in Great Britain, South Africa, and other markets without materially affecting prices.

There is reasonable ground to suppose that the establishment of an open Butter Exchange in Melbourne, would result, as in the wool trade, in the regular visits each season of representatives of the large English produce houses and important co-operative associations. Evidence has been submitted to the Commission to show that the attempts made by such buyers to get into direct relations with the butter factories have hitherto been blocked by combined action on the part of the leading Melbourne Agents.

We therefore recommend the establishment of a butter exchange in Melbourne, for the sale of butter for local consumption, on the following lines, viz :—

1. Printed lists to be prepared, showing brands, quantities, and qualities, and the result of Government inspection.
2. Lists to be distributed amongst intending buyers as is done with wool, hides, and stock.
3. Samples of the butter for sale to be available for inspection of buyers before the sale commences.
4. All Agents whether Commission Agents or representatives of co-operative factories to draw for places and sell in rotation by public auction.
5. The order of selling to be printed on the catalogue.

In the same way butter for export, which consignors desire to offer for sale prior to shipment, could be listed. The Cooling Chambers to be sealed four days prior to the loading of the vessel, so that the temperatures might be reduced to the proper level.

Catalogues could be circulated amongst those interested containing similar information to those indicated for local sales.

If a factory desired to send to London direct, then the management of the Exchange would not catalogue that particular factory's butter.

GRADING EXPORT BUTTER.

The grading of butter for export is, in our opinion, one of the first steps that should be taken by all exporters of butter.

The marked success that has attended the dairy industry in New Zealand since the introduction of grading is a powerful illustration of the soundness of the system.

A few years ago Victorian butter had a better name and brought higher prices on the London market than the best New Zealand, whereas now the position is reversed.

Under the influence of grading the standard of quality of New Zealand butter steadily improved, so that every year has seen a larger percentage of the output under the first grade. Last season only 2½ per cent. of creamery butter was below the first grade, whilst the year before over 4 per cent. failed to reach that standard.

Grading exercises an immediate influence on the butter factory whose output is brought under the system. The report of the Government expert is made promptly on the consignment reaching the stores, and thus furnishes the manager and directors with a reliable and independent judgment as to its condition and quality.

The practice of the Department in awarding points to butter placed in the chambers for export has been attended with good results, but it falls far short of the influence grading would exercise in stimulating factory managers and directors to raise the standard of quality, and secure for their shipments the Government brand of the highest grade.

A practical recognition of the advantages of grading is afforded by the fact that already over fifty factories in Victoria are having their consignments graded and stamped prior to shipment.

We are fully convinced that it would be of great value to the industry generally if no butter were allowed to leave these shores ungraded. We, therefore, urge all exporters of butter to take immediate steps to effect a uniform practice in this matter, and thus voluntarily reap a similar advantage to that which New Zealand has secured by the aid of legislation.

TEMPERATURE.

The temperature at which butter is kept prior to shipment and during the voyage is of paramount importance. Practical experiments have demonstrated that the lower the temperature the better butter will keep.

The producer may exercise the greatest care in seeing that he delivers cream or milk at the factory in a good and wholesome condition, and the factory may manufacture butter of the finest quality, but if in transit to market proper precautions are not taken to prevent deterioration, the result necessarily follows that, in proportion to the deterioration, so will the returns to the producer decline. The loss is not only immediate, but also prospective, as the product of the factory suffers in reputation. This question is, therefore, one in which every producer is financially interested.

Amongst experts and practical dairymen there is a consensus of opinion that butter should be reduced to a temperature of not higher than 20 degrees Fahr. prior to shipment, and that that temperature should not be exceeded during the voyage.

We are assured that the machinery and accommodation at the Government Cool Stores are sufficient to reduce all shipments to the desired temperature, and there should, therefore, be no difficulty in placing all future consignments on board the steamers at the temperature stated.

The initial difficulty that has to be overcome arises from the conditions under which the shipping companies have contracted to carry the produce during this season.

Clause 7 of the contract reads—

“The butter shall be tendered for shipment at a temperature not exceeding 42 degrees Fahr. The mail companies *will endeavour to keep* the maximum temperature of the insulated holds during the voyage not higher than 35 degrees Fahr. It is the wish of the shippers that the butter, when practicable, be carried frozen.”

It will be noted that the mail companies do not undertake to keep the temperature even down to 35 degrees Fahr.

Careful experiments have shown that in money value a difference of £2 per ton existed in favour of butter kept at 30 degrees as compared with that at 40 degrees, and £3 per ton on the side of that stored at 20 degrees as compared with that at 40 degrees.

In view of these experiments and the generally-accepted conclusion that butter should be maintained at a low temperature during the voyage, no effort should be spared to insure, without delay, that future shipments shall be carried under the best possible conditions obtainable so far as temperature is concerned.

We believe that if proper representations were made to the shipping companies they would recognise the great benefit that would be derived in carrying at a low temperature. Better prices would stimulate the industry and increase the output, so that not only would the producer benefit, but also the shipping companies, owing to the expansion of the export trade, which would naturally follow.

Should the shipping companies agree to maintain a temperature not exceeding 20 degrees Fahr. the only means by which a satisfactory assurance can be given that the condition will be faithfully observed, is by the introduction of self-registering thermometers in the holds, and authorizing officers of the Agricultural Department to have access to insulated holds at the time of shipment, and the Government representative in London to inspect the tell-tale thermometers on the arrival of steamers.

The management of the shipping companies could not possibly know whether the conditions were being fulfilled by their own servants, however desirous they might be of strictly adhering to their undertaking, without having recourse to automatic registers of temperatures.

Recently objections were raised to the Government representative inspecting consignments on their arrival in London before delivery was given by the shipping companies. Self-registering thermometers would remove the necessity of such inspection, provided the records showed that the maximum temperature had not been exceeded during the voyage.

We also recommend that thermometers of the class referred to should be placed in the Government Cool Stores, so that a continuous record may be kept of the temperature in each chamber.

OCEAN FREIGHTS TO LONDON.

At the inception of the export trade in butter, which began in 1889, the rate of freight was 1½d. per lb. The rate was subsequently lowered to 1d. In 1894 the rate was further reduced to ¾d. per lb.

During 1896 a contract was entered into between the Department of Agriculture and the Lund and Aberdeen lines for a fortnightly service *via* the Cape at a still lower figure. On this being done, the mail companies also reduced their charges, and butter is now being carried by the mail companies under contract at ¾d. per lb.

The question of the efficiency of a fortnightly, as compared with a weekly service, has engaged our attention, and we are of opinion that, in the best interests of our export trade, there should be a regular effective weekly service with London. It must be admitted that the regular weekly service supplied by the mail companies has, in a very large measure, helped to build up this national industry.

About two years ago the freight on rabbits carried by the P. and O. and Orient Companies was 70s. to 75s. per ton, and the present freight is at the rate of 42s. 6d. per ton.

It will be seen, therefore, that the freight on rabbits is only about one-third of that on butter, yet it costs the companies as much to maintain a low temperature for rabbits as for butter.

A comparison of the freights paid by some competitors in the London market for the carriage of their butter will afford an illustration of the disadvantages under which our producers labour. Denmark gets her butter carried from Copenhagen to London for 25s. per ton. Siberian butter is shipped from Riga to London at 24s. per ton. The present cost of the carriage of Victorian butter by the mail companies is £7 per ton.

This aspect of the question has reached an acute stage, and if the producers of this country are to maintain their position in the London market, concessions in freight should be at once secured.

A reduction of ¼d. per lb. on 20,000 tons of butter estimated to be exported this season would mean a gain to the industry of about £47,000.

From the evidence taken before the Commission it is clear that a rate of ½d. per lb. would pay the shipping companies, and we think every endeavour should be made to induce them to reduce freights to that figure.

We recommend, as a preliminary to further negotiations between the factories and the shipping companies on the subject of reduced freights, that notice be given by the factories of the termination of all contracts. We feel assured that the mail companies will loyally assist the producers of Victoria to meet the competition on the London market by foreign countries, such as Siberia and Denmark, by consenting to a reduction in the present charges.

In the event, however, of the failure of such negotiations, we draw attention to the fact that there are other lines willing to establish a suitable service at a lower remuneration.

The freight on butter to London from this port should in no case exceed ½d. per lb., and we are of opinion that a still further reduction would have the effect of increasing our export trade with consequent gain to the shipping companies as well as to the producers.

We desire to place on record our strong disapprobation of the agreement proposed to be entered into between the mail companies and the Butter Freight Committee, whereby the factories are to be bound for three years to export butter through the mail companies' ships at ½d. per lb.

We think this a most inopportune step, and fraught with the greatest menace to our export trade. It will be well within the recollection of those interested that grave allegations in the matter of secret rebates have been made on oath before this Commission, and we view with marked disfavour any attempt to enter into negotiations with the companies while the matter is still *sub judice*.

The present contracts will not expire till next year, and there can be no urgent necessity for precipitate haste to give a judgment upon matters which the Commission has been specially appointed to inquire into. Owing to important books and documents being sent to Sydney at the inception of this inquiry, and the necessity for taking evidence from Sydney witnesses before coming to a final determination this particular inquiry has been somewhat retarded.

The producers should at once realize the importance of instructing their delegates not to take any action in this regard until the Commission has fully reported thereon.

BUTTER FOR EXPORT.

The system which at present obtains here regarding butter intended for export is that the factory sends direct to cool chambers, where it is kept until a sufficiently low temperature is reached, when, after examination by Government officers, it is ready for export. Messrs. Mullaly and Byrne generally supervise shipments. Local Agents arrange advances to factories and attend to other matters, such as insurance, &c.

When this export trade was first established, the banks made the necessary advances to the factories on deposits of bills of lading by Government officers. The Agents afterwards secured the control of this branch of the business, and deposited the bills of lading with the banks, who made advances to the Agents on the security of the factories' butter, and these advances, less charges for insurance, &c., were forwarded to the factories.

We are of opinion that the facilities at the Government Cool Stores are ample, the supervision efficient, and have no hesitation in saying that Agents in Melbourne need not necessarily be employed to superintend exports or to make advances. Government officers could obtain bills of lading and lodge them with the banks, who would make advances direct to the factories.

Minor matters, such as insurance, &c., could also be attended to by the Government officers. The supersession of export agents as now employed would mean a direct saving to the factories of 1 per cent. on all exportations, though that would by no means represent the net benefit which they would derive from independent action.

We further recommend that under no circumstances should factories' butter, manufactured for local consumption only, be exported from Australia.

HOME SEPARATOR.

The evidence given before this Commission would go to show that, while the dairy industry on the whole has suffered severely from the improper use of the home separator, the advantages of it in certain districts have been recognised as beneficial to the producer who may be somewhat isolated by reason of the bad or hilly roads.

The evidence would prove beyond doubt that the home separator encourages negligence and want of care in the treatment of cream, and to this cause may be traced, in a measure, the falling off in quality and values of some of the Australian butter.

In the districts where it would appear that the home separator is almost a necessity, the dairies should be subjected to the close inspection of expert officers, whose duties would be to see that the dairies were sanitary and away from any surroundings which would have a deleterious effect on the cream.

In the districts where the roads are good the milk should be forwarded direct to the local factory or creamery, and the use of the home separator discountenanced, in the best interests of the industry.

The prosperity of the local factory is identical with the prosperity of the suppliers, and the prosperity of the local factory is dependent upon the quality as well as quantity of the supplies. It is, therefore, the duty of each supplier to jealously guard his own interests by protecting the factory against stale or unsound cream. It is also to the best interests of the producers and the industry as a whole that the supplies be sent direct and daily to the local factory. First-grade butter can be produced only from first-grade cream.

CREAM: ITS TREATMENT BY FARMERS.

In Canada and Denmark, the rule is for the farmers to bring in the cream twice daily, and this is regularly adhered to; in fact, the cream must be brought in within twelve hours; and consequently the supply is always fresh, and the factory can then manufacture a good-quality butter.

It is most desirable that cream of first-class quality only should reach the factory. The inclusion of one can of bad cream in a churning will cause the whole of the cream treated to become contaminated, and an inferior quality of butter to be manufactured. The whole of the suppliers then suffer from the neglect of probably one individual supplier.

One of the difficulties in the matter of the treatment of cream at the farm-house is the failure to realize the loss incurred through keeping cream under unsuitable conditions and for long periods before delivery at the factory. It is generally thought that because the price received is nearly the top ruling in the neighbourhood that all is well. The unhealthy competition existing for cream as compared with milk renders it infinitely more difficult to control and maintain a high standard of quality. Cream reaching the factories in bad condition is too often separated in part of the cow shed or near the stable or piggeries, and kept there for too long a period before despatch to the factory.

We publish in Appendix A a short description of a cheap model and portable dairy, together with details as to material and cost. In all cases where necessary dairy farmers should at once provide themselves with such a dairy as a temporary and practical expedient, to enable cream to be kept beyond reach of the usual forms of contamination. In time, when circumstances permit, a permanent dairy should be provided, and we recommend that Government supervision and advice be sought as to the erection of permanent dairies at farms where they are intended to be introduced.

We would strenuously urge that the managers of factories be empowered and directed to refuse and reject cream from farms which are uncleanly, or where the methods of treatment and storing of cream are defective, and thus protect the farmer who exercises care and cleanliness.

The result would be to insure that butter of a first-class quality would be manufactured, and the industry as a whole benefited.

Factory companies should take in hand the daily collection of cream by sending out conveyances, charging the cost against the cream so collected. Where the above is not practicable we strongly urge that some system of co-operation amongst neighbouring farmers should be established for the purpose of enabling cream supplies to be regularly and frequently carted to the factory, and would suggest a mutual arrangement whereby carts would call regularly at each farm-house and collect the cans for immediate conveyance to the nearest factory.

NUMBER OF BRANDS.

The question of the number of brands which should be used by any individual factory has been considered by us. We have found that in many instances factories, and particularly city factories and Agents, have been using a number of brands, and various reasons have been given for this practice.

After a careful investigation of the facts, we are of opinion that a factory should have a maximum of only two brands—one for butter intended for local consumption, the other for butter for export.

Where a factory uses only one brand we recommend that, in the best interests of the factory, the boxes should be so marked as to clearly indicate—in the case of butter manufactured for local consumption—that it was "Not for Export." This would prevent any one exporting this butter, and injuring the same factory's butter that was specially manufactured for export.

With regard to butter forwarded from the factories in plain boxes, we enter an emphatic protest against such a practice, and urge on all factories to consign their butter under their own distinctive brands. Indiscriminate use of numerous brands purporting to represent non-existent factories by Melbourne Agents will be dealt with fully in our final Report.

COOL STORES.

In the reports of a Board appointed in 1895 to inquire into the best means of maintaining a high standard for Perishable Products exported from Victoria, very severe strictures were passed upon the slipshod control of the Butter industry by the Department of Agriculture at the Cool Stores.

From much of the evidence that has come before us, these appear to have been fully justified. We are, however, now able to report after more than one inspection, that, so far as the Cool Stores are concerned, there is evidence that most of the grounds of past complaints have been remedied, and that for the last year or two the management has been intelligently progressive.

We are satisfied that the storage space provided by the Government is ample to meet the full requirements of the trade now, and possibly for some years to come. At these stores the produce is subjected to the direct supervision of the expert officers attached to the Department of Agriculture. These officers are the independent witnesses as to the quality of the butter, and certainly for treatment and handling the Government Stores are the most convenient. The butter forwarded to private stores is liable to escape the close inspection of the Government officers, and the prestige of Victorian butter in foreign markets has suffered through butter of inferior quality having been shipped without inspection. It would, therefore, be to the interests of the producers, as well as the consumers, that all butter for export and local consumption be forwarded direct from the factories to the Government Cool Stores.

RAILWAY TRUCKS.

Your Commissioners inspected some of the trucks, at the freezing works, supplied by the Railway Department for the carriage of butter, and were amazed at the obnoxious odours of stale fish and meat emanating therefrom. Consignments of butter had just arrived from the country and were being unloaded. Of course, butter so carried would necessarily be damaged in flavour and aroma, and such a condition of affairs should not be permitted to exist.

The dairy expert in charge of the stores stated that he had frequently to make reports to the Railway Department in consequence of their supplying fishy or unclean trucks, and in some instances claims on the Railway Department for damage thus sustained had been paid.

We recommend that all butter should be carried during the summer months in properly-constructed and insulated cool trucks, commencing when necessary, but not later than the 1st of October in each year. During the cool season the Louvre trucks would suffice; but we are of opinion that very stringent regulations should be made in order to secure a supply by the Railway Department of properly cleansed and sanitary trucks specially for the carriage of butter.

In view of the large traffic in butter during the season, we think that special trucks should be set apart by the Railway Department to be used for butter carriage only.

In no case should trucks be sent to the country stations for the carriage of butter which had recently been used for the carriage of fish, rabbits, or meat until thoroughly cleansed, fumigated, examined, and passed by an inspector.

We desire to acknowledge the invaluable services rendered by Mr. W. H. Croker in eliciting the evidence brought out before the Commission under exceedingly difficult circumstances.

SUMMARY OF RECOMMENDATIONS.

- I. That an Open Market for the sale of butter be established in Melbourne.
- II. That all butter be graded at the Government Cool Stores.
- III. That the temperature of butter leaving the Cool Stores for shipment should not exceed 20 degrees Fahr.; this condition to be maintained during the voyage.

- IV. That Self-Registering Thermometers be carried in the freezing chambers of the vessels, as well as used at the Cool Stores.
- V. That the Service to London be a regular effective weekly service.
- VI. That notice be given to mail companies by the factories of the termination of existing contracts, with a view of reducing the freight charges to $\frac{1}{2}$ d. per lb.
- VII. That the employment of Agents in Melbourne to superintend the export of produce be discouraged.
- VIII. That the Government officers at the cool stores undertake the necessary duties in connexion with bills of lading, insurance, &c.
- IX. That under no circumstances should butter specially manufactured for local consumption be exported.
- X. That the Home Separator be discountenanced where practicable.
- XI. That farmers be recommended to erect a cheap portable model dairy as shown in Appendix A. at dairy farms where required.
- XII. That farmers co-operate for the purpose of forwarding their supplies daily to the factories.
- XIII. That the number of Brands to be used by any one factory should not exceed two—one for export, and one for local.
- XIV. That no butter be consigned to Melbourne in plain boxes.
- XV. That all butter for export and local consumption be forwarded direct from the factories to the Government Cool Stores.
- XVI. That properly-constructed and insulated cool trucks be used for the carriage of butter during the summer months; and Louvre trucks during the cool season.
- XVII. That, in view of the large traffic in butter during the season, special trucks be set apart for the carriage of butter.
- XVIII. That stringent regulations be made to insure a supply of clean sanitary trucks.
- XIX. That trucks recently used for carriage of rabbits or meat should not be used for the carriage of butter until thoroughly cleansed, fumigated, examined, and passed by an inspector.

All of which we have the honour to submit for Your Excellency's consideration.

Witness our hands and seals this 2nd day of November, 1904.

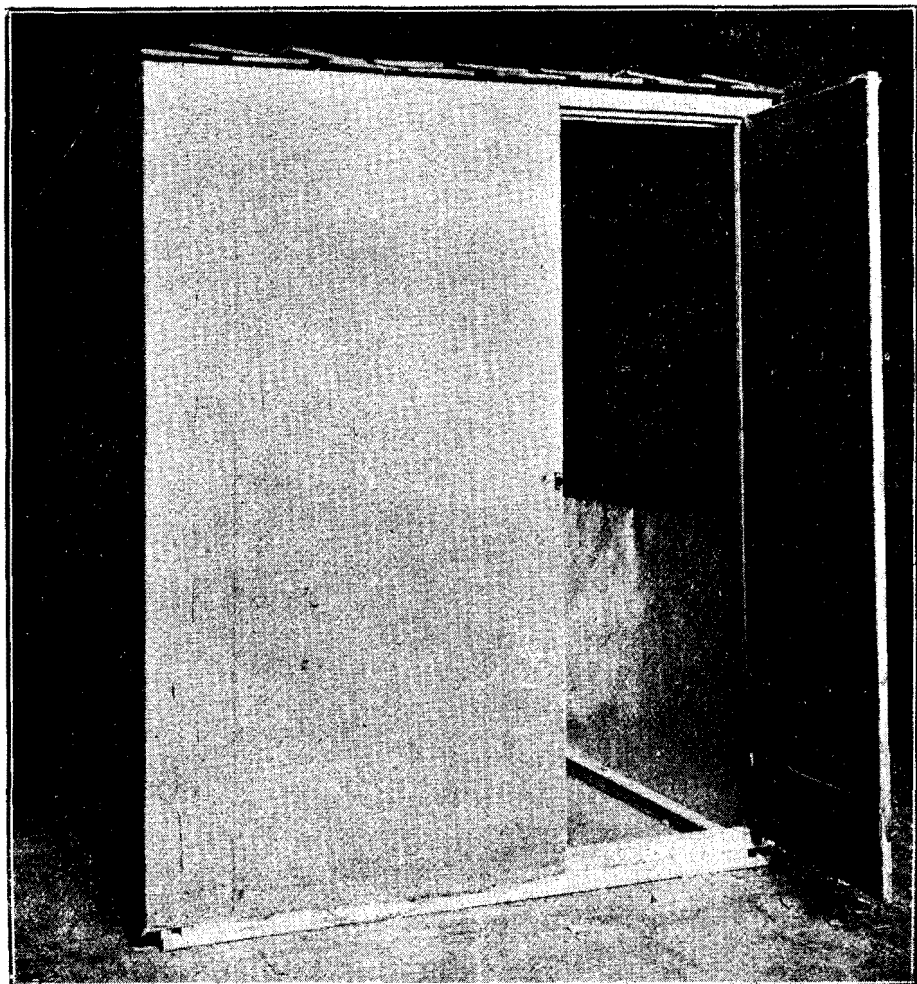
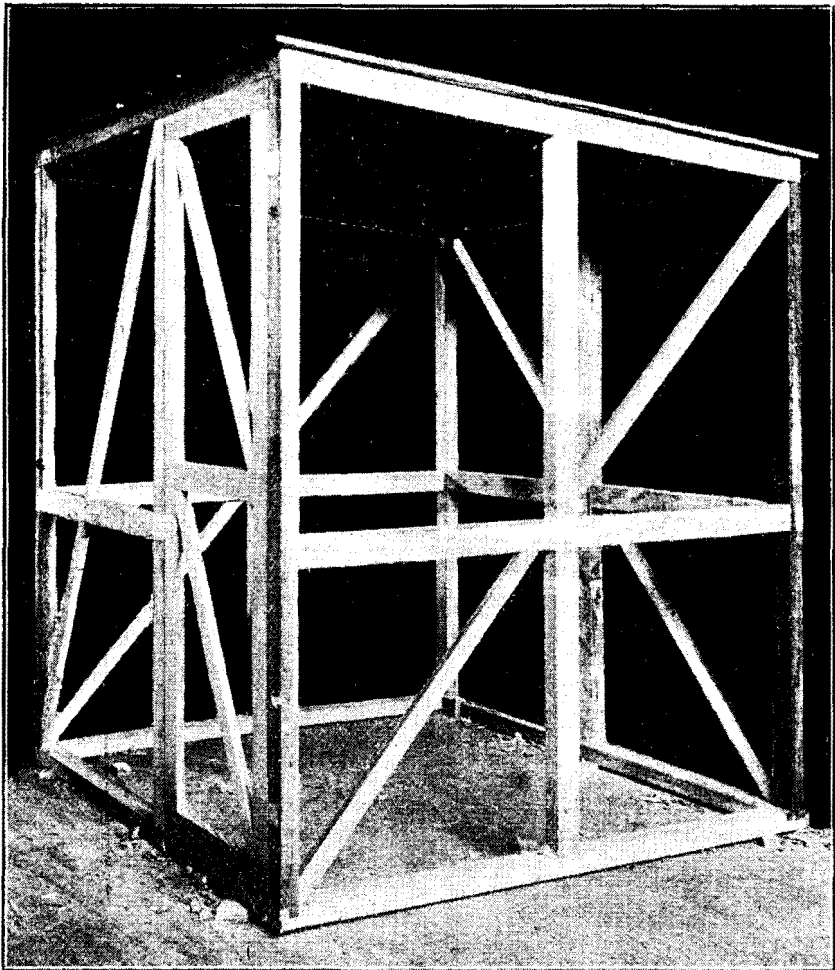
G. C. MORRISON, Chairman (L.S.)

GEO. GRAHAM (L.S.)

HENRY GYLES TURNER (L.S.)

DAVID BARRY,
Secretary

PLAN OF PORTABLE DAIRY.



APPENDIX A.

PORTABLE DAIRY.

Many dairymen are not in a position to bear the expense of erecting proper dairies at present; some are living on rented farms having only short leases, and are therefore not justified in building suitable dairies.

For such the following plan is recommended as a cheap and ready means of keeping the cream away from the evil influences of cow-yards, piggeries, &c. Owing to its lightness it can be removed to clean fresh sites at frequent intervals when found necessary.

While not attaining perfection this dairy will supply one very important factor in the keeping of cream, viz., a purer atmosphere free from cow-yard and other usual contaminations.

Such a dairy as this may not be as cool as a more permanent structure, but it must be remembered that pure surroundings are more essential than low temperatures.

To secure uniform good results every effort is necessary to adopt both and keep the cream clean and cool.

DETAILS.

Portable Dairy for keeping cream on farm pending despatch to factory :—

Size—6 ft. x 6 ft. x 7 ft. high in front to 6 ft. 6 in. high at back, with door 2 ft. wide, roof covered with 6 ft. palings, walls covered with hessian outside and inside, lined inside with hessian to within 3ft. of ground, and with galvanized 28-gauge iron from ground to 3 ft. high.

Ceiling with hessian and proper framework of 3 x 2 hardwood.

Material used in above—

				£	s.	d.
Bot. Plates, four 6 ft. x 3 in. x 2 in. hardwood	9s.	...	...	0	1	1
Top " two 6 ft. x 3 in. x 2 in. "	9s.	...	...	0	0	7
Purlin, one 6 ft. x 3 in. x 2 in. "	9s.	...	...	0	0	3
Rafters, two 6 ft. x 3 in. x 2 in. "	9s.	...	...	0	0	7
Rails, three 6 ft. x $\frac{1}{4}$ -in. x 3 x 2 in. "	9s.	...	...	0	1	0
Braces, four 9 ft. x 2 in. x 1 in. "	2s.	...	...	0	0	9
Roof, fifteen 6 ft. palings	20s.	...	...	0	3	0
Door, 26 ft. x 3 in. x 1 in. oregon	3s. 6d.	...	...	0	0	11
Stops for door, 14 ft. x 1 in. x $\frac{1}{4}$ -in.	4s. 6d.	...	...	0	0	8
Dado, four 6 ft. x 36 in. x 28-gauge gal. iron	2s. 6d.	...	...	0	10	0
Fastener, 1 Bolt Tower, 4 in. ...	...	...	...	0	0	4
Hinges, 1 pair, 2 black flaps ...	...	...	...	0	0	3
1 $\frac{1}{2}$ lbs. Tacks ...	...	...	...	0	0	6
2 lbs. Nails ...	...	...	...	0	0	3
1 piece Paper ...	...	...	...	0	0	6
Covering, 16 yds. Hessian ...	4 $\frac{1}{2}$ d.	...	...	0	6	0
				£1	6	8

Price complete, F.O.B. Railway, £2 7s. 6d.