articles. If you don't do it, as a matter of education to the jobber, you are likely to get badly treated.

Dr. Tomlinson: I have been misunderstood again. I didn't say any special brand or any special kind; I asked for a standard of quality. No one who has criticised me has mentioned quality. I still believe that we should have a standard of quality that should be asked for, and that there is no real economy in buying goods of poor quality because the price is low. That is, I believe it is wrong to try to run our institutions from the bookkeeper's point of view.

P. M. Ringdal, chairman State Board of Control: I did not intend to say anything on this subject, for I have had very little experience along the line of purchasing supplies, and for the past two years I have not had much experience in approving estimates, although prior to that time I had some of it forced upon me. My recollection is that one of the most difficult things which confronts a member of the Board in dealing with general estimates is in determining where to cut, in case it appears to be necessary to cut an estimate, and it was by reason of that experience that the Board determined to eliminate, as nearly as possible, the reduction and change of estimates by the Board. The system of making apportionments that was entered upon two years ago had that in view, as well as making the apportionment hold out. There had been a growing disposition to rely upon the surplus at some other institution at the end of the year, in order to piece out if one ran short. Two years ago the appropriations were cut closely all along the line, and it did not appear to the Board, on comparing them with the amount of money spent the previous biennial period, that there was any likelihood that any large balance would exist at any institution from which transfers could be made in case of shortage. Of course, that is a situation that perhaps was not known to the superintendents of all the institutions, and they, being human, with apologies to them for so being, were naturally inclined to take advantage a little more and a little more of that opportunity to rely on transfers from other institutions' expense funds. So, in order to make sure that there would be sufficient money to carry them all through, this method of apportionment was fixed upon. Now, it seems to me that if there is any point where the Board and the superintendents ought to get more closely together, it is right there, where this apportionment is made. After the apportionment has been made, assuming that it is made on proper lines so that each quarter has its correct amount apportioned to it, it should not be very difficult for the superintendent or the steward to so treat that estimate as to bring it entirely within the apportionment of that quarter in every case. I do not believe that an estimate for the quarter which exceeds the apportionment should ever be sent to the Board. It seems to me that, in case a larger amount is needed than the sum apportioned, the thing to do would be to have the apportionment increased, giving the reason why it must be increased. The Board is not and cannot be, in the very nature of the case, in as good position to reduce estimates, as the superintendents or the stewards are, and it should not be asked to do that, because it must inevitably result in more harm being done than is necessary.

Of course I have to confess my ignorance as to the right method to pursue, in making up an estimate, to bring it within the apportionment, but it seems to me that if I were a steward I should, in the first place, divide

the wants of the institution into two general divisions, necessities and luxuries, and I would throw the luxuries aside until I had all the necessities provided for. Then I should take the immediate necessities and put them down in sufficient quantities to make sure that they would carry me through the quarter; then I should put down the probable further wants within the quarter; and then a reasonable amount should be left for contingencies, because we know by experience that, in spite of everything that can be done. some supplemental estimates will have to be sent in. After taking those three headings, if you have anything left for luxuries, well and good; if you haven't, well and good. A certain amount of money is appropriated; we can't exceed that under the law; we know that at the beginning of the year just as well as we know it at some other time of the year, and we might as well face the situation first as last. It is better to fall short on each estimate each quarter than it is to throw all the privation on the last quarter. The earlier in the year you meet the situation, the better off you are.

The time of the delivery of goods has been mentioned as one of the things that often causes a great deal of inconvenience and loss to the institution. It seems to me that we should insist, if we are not doing it, upon the goods being delivered within a certain time, with the provision in the schedule sent out to bidders that, if the goods are not delivered within a certain specified date, the head of the institution may go and buy them in the open market and charge same to the contractor. It seems to me that that is a fair proposition. There is no reason why a contractor should be permitted to dilly-dally along for two or three months and send bis goods after the expiration of the quarter, practically, for which they are bought, It seems to me that, if they ship a bill of goods and leave out certain articles because they haven't them on hand, those articles should be immediately bought at the contractor's expense and the amount deducted from his bid. That is what we are doing in private business. If I contract with a concern to furnish me a certain line of goods, and they send only a part of them, that isn't a compliance with the contract. If the same thing happens at the institutions, I do not see any reason why the state should regard it as a compliance with the contract. There are many of these things which I believe can be remedied by simply insisting upon our rights, although of course there are other cases where the system needs further amendment in order to make everything move smoothly.

Dr. Rogers: It seems to me that the sympathetic interest between the Board and the superintendents is what makes this particular system so superior to that of New York, where there is a lack of co-operating sympathy between the purchasing department and the institutions. The matter of cutting food supplies involves the conscientious superintendent in a delicate and embarrassing situation. Our estimate for food is based upon a definite per capita requirement of each kind for its food value as determined by a trained dietitian. When it becomes necessary to cut the estimate for food, the superintendent does not know where to cut. He believes that he needs all he has estimated for and if he does cut it, it simply means that he must either send in a supplemental estimate later on, or the inmates will not have their proportion. Where large quantities of food supplies are involved the employes and the officers handling them will not be the ones to suffer. For

instance, we had at one time a very capable and popular cook, who would take food from the children's supplies after issue, to make up shortages on the employes' table. She did it very slyly, but would take the chance of being caught at it rather than to face any criticism and discontent of the employes. So, when a food estimate is cut, we can "get through" but the superintendent well knows who will suffer the loss, and when the monthly weight tickets of the children are inspected there is no occasion for surprise in finding the downward weight curves.

Clothing presents another proposition we are up against sometimes. Both propositions involve increased expenditures by reason of the general higher cost of living. Hence the opportunity for superficial critics to pass unfavorable judgment upon the financial operations of the Board of Control system. During the last two years we have not been able to keep a good reserve supply of clothing and bedding—especially the former, and keep within the limit of our appropriation, after deducting the sums the board felt obliged to transfer to the other institutions that would otherwise have faced a deficiency. Our children should be provided, each, with a full duplicate clothing outfit suited to its particular needs and when an article is discarded another should be immediately supplied to take its place. This we have not been able to do. Consequently there have been constantly recurring shortages for daily wear through the unavoidable delays in laundrying and repairs on the necessarily large discardage. There has also resulted the embarrassing necessity for delays in having children properly dressed to go home when required. Such delays, involving often emergency purchases, are not easily explainable, even to reasonable parents.

The question of the efficient conservation of supplies is a very serious one to any administrator of a state institution owing to the unavoidable destruction and waste involved in caring for more or less irresponsible people, and the problem is rendered still more serious by the constant changing of help.

Dr. Dow: I should like to say that there should be some definite understanding when you use the term "or equal," some definite understanding as to who is to say what is equal. If the seller is to say whether or not it is equal, you might as well not say "or equal," If the purchasing agent is to say whether or not it is equal, he may not know the conditions. It seems to me that the determination as to whether it is "or equal" for the purpose should come from the superintendent. After it gets to the superintendent, it is pretty hard to reject it. When that clause is used, the matter should always be determined before the goods are shipped. If it is something besides what was called for in the estimate, a sample should be sent to the superintendent. If the contractor says, "This is what we are bidding on," and it is not what the superintendent wants, he can say, "That is not what we called for; we cannot accept it. These are the goods we called for and we must have that quality." Then, if the goods have not come, there is no serious trouble. After the goods have been shipped, it is a different matter. If they are nearly right, we do not make any fuss. If they are very bad, we do. As a rule they are not seriously off, still they are not what we want, but we stand it. If you have a chance to determine beforehand whether they are what you want or not, that might be prevented.

Mr. Cutter: There are two things which occur to me; one with regard to the reduction of the estimates and the other the subsequent submission of supplemental estimates. In this connection I should like to cite one of the specific instances that I know of where a certain amount of dried fruit had been estimated for—I believe the fruit in question was dried apples. The cook reported to the steward that they were practically all out of dried apples and that it would be necessary to submit a supplemental estimate immediately. The steward was informed by the superintendent who had overheard the conversation that there were plenty of green apples going to waste. I believe that in many instances the heads of departments are not resourceful enough in making substitutions.

I am satisfied that the state is suffering a loss on what are known as original package goods. I dare say that a box of apples supposed to weigh fifty pounds does not actually weigh more than forty-seven or forty-eight pounds.

With regard to standardizing, the subject of dried fruit has been mentioned several times. I believe we have fair standards on prunes, raisins, apples, etc. A short time ago a steward who was not satisfied with the dried apples which he had received, immediately forwarded a sample to this office. In comparing the same with the sample on which the order was based, it was found to be inferior, and the firm was scaled two cents a pound, which was a pretty good percentage.

Regarding the other subjects, I believe I do not care to take up any more of your time.

The Chairman: The next subject on the program for today is "The Live Stock at the State Institutions."

Mr. Merrill: Mr. Chairman: I have prepared no paper on the subject of live stock at the state institutions. I was requested to open the discussion of a paper to be prepared by Mr. Randall, who, I understand, is ill. It was indicated in the notice which I received that the general thought was to be whether blooded stock should be kept at the institutions and the best method of securing reciprocity along this line among the different institutions.

The question whether blooded stock should be kept on our state farms it seems to me can be decided only by determining whether such stock would be more profitable to the institution than other stock; I mean whether blooded stock would better serve the purpose for which stock is kept at the institutions. I am of the opinion that the dairy herds, at least, on the several state farms should be of blooded stock. My opinion is based upon experience with a herd of Holstein cows at the state public school. It is essential that a breed which gives a large quantity of milk should be kept at this institution, as milk is a great factor in the food which is furnished the children. In fact, I have yet to hear of a surplus of milk at any state institution; I hardly think that is possible. At Owatonna we purchase all of our butter, and use the milk in its natural state, and its food value for children can hardly be overestimated. I think it is conceded that the Holstein is the best milk producer and in my opinion it comes nearest to being an ideal institution cow and is not to be despised as a beef animal. This is the breed which we have had on the institution farm at Owatonna from the beginning. Twenty-five years ago, when our institution was opened, I was